



Instructions for Form IT-209

Claim for Noncustodial Parent New York State Earned Income Credit

IT-209-1

Caution: For personal income tax purposes, NYS has decoupled from federal changes made to the Internal Revenue Code (IRC) after March 1, 2020. Therefore, thresholds and amounts used in the calculation of this credit will be based on a recomputed federal adjusted gross income (FAGI). Line 19a on the IT-201 and IT-203 will be used, instead of line 19. If the amounts on your Form IT-201 or Form IT-203 lines 19 and 19a do not match, your New York credit must be calculated using the recomputed FAGI.

General information

What is the noncustodial parent New York State earned income credit (noncustodial EIC)?

The noncustodial EIC is a credit that may be claimed by eligible taxpayers (see below) instead of the New York State Earned Income Credit (NYS EIC) claimed on Form IT-215, *Claim for Earned Income Credit*, or Form IT-209, Schedule B.

Who is eligible to claim this credit?

You may claim the noncustodial EIC only if you meet **all** of the following conditions for the tax year. You must

- be a full-year New York State resident,
- be at least 18 years of age,
- be a parent of a minor child (or children) with whom you **do not reside**,
- have an order in effect for at least one-half of the tax year requiring you to make child support payments payable through a New York State Support Collection Unit (SCU) pursuant to Social Services Law section 111-h, and
- have paid an amount in child support at least equal to the amount of current child support you were required to pay by all court orders.

What is the amount of credit?

The amount of credit is equal to the greater of:

- 20% of the federal EIC that would have been allowed (based on your NY recomputed FAGI and recomputed earned income) if the noncustodial child met the definition of a qualifying child, computed as if you had one qualifying child and without the benefit of the joint return phase out amount (even if your filing status is \textcircled{c} *Married filing joint return*); **or**
- 2.5 times the federal EIC that would have been allowed (based on your NY recomputed FAGI and recomputed earned income) if you had satisfied the eligibility requirements, computed as if you had no qualifying children.

If the amount of the credit is greater than your tax liability, the excess may be refunded without interest.

How do I claim the noncustodial EIC?

You must file Form IT-209 with your NYS income tax return. If you have already filed your original return, you must file an amended NYS return and include Form IT-209 to claim the credit.

Eligibility verification

New York State will not allow a claim for the noncustodial EIC unless the Tax Department has received verification of eligibility from the Office of Temporary and Disability Assistance (OTDA) that you

- are a parent of a minor child who does not reside with you,
- have a child support order payable through a New York State SCU, **and**
- are current in your payments as required by that order.

The Tax Department receives this information automatically. The eligibility verification requires no action on your part.

How to appeal disallowance of the credit due to information provided by OTDA

If you are notified that you do not qualify for the noncustodial EIC based on information provided by OTDA, you have the right to request a review of your child support qualifications for the noncustodial EIC by the SCU to which you make payments as directed in your order of support.

To request an SCU review, call the Child Support Helpline (CSH) at 1 888 208-4485. The CSH will send you a form to complete and return to the appropriate SCU for the review. The SCU will conduct the review, send you a written determination, and a copy of the determination will be provided to the Tax Department. If the SCU has determined that you are qualified, the Tax Department will process your credit.

What if I am eligible for both the noncustodial EIC and the NYS EIC?

If you are eligible for the noncustodial EIC and claimed a federal EIC, complete Schedule B to determine which credit offers you a greater benefit, since you cannot claim both the noncustodial EIC and the NYS EIC.

Line instructions

See the instructions for your tax return for the *Privacy notification*, or if you need help contacting the Tax Department.

Schedule A – Noncustodial parent New York State earned income credit (noncustodial EIC)

Part 1 – Eligibility

If you answer *No* to any question on lines 1 through 7, or *Yes* to any question on lines 8, 9, or 10, **stop**; do not complete Form IT-209. You do not qualify for this credit.

Line 1 – To determine if you are a full-year resident of New York State, see the instructions for your income tax return.

Line 3 – In the spaces provided, list the information, including each child's name and suffix (for example, Jr., Sr., III), for up to three children who did not reside with you and were under age 18 on December 31. Each of your qualifying children must have a correct and valid Social Security number (SSN) by the due date of the return (including extensions).

Line 7 – For the federal EIC, the Social Security Administration must issue a valid SSN. If *Not Valid for Employment* is marked on your Social Security card because the number was issued solely for you to apply for or receive a federally funded benefit, you are not eligible.

In addition, to be eligible to claim the New York State and New York City noncustodial EIC, you must have a valid SSN by the due date of the return (including extensions). If not, you may not file late or amend your return for purposes of claiming this credit.

(continued)

Line 10 – You cannot claim the noncustodial EIC if your investment income is more than \$3,650. For most people, investment income is the **total amount** of the following:

- taxable interest income (from federal Form 1040, line 2b);
- tax-exempt interest income (from federal Form 1040, line 2a);
- ordinary dividends income (from federal Form 1040, line 3b); **and**
- capital gains net income from federal Form 1040, line 7 (if more than zero).

For more information on what qualifies as investment income, see federal Publication 596, *Earned Income Credit*.

Part 3 – Earned income

⚠ Caution: If your earned income for 2020 is less than your earned income in 2019, you may elect to use your 2019 earned income in calculating your NYS noncustodial EIC. **Enter special condition code P3** on your Form IT-201, *Resident Income Tax Return*, item G. If you use your 2019 earned income, you will not make any adjustments on lines 13 (including those in Worksheet A) or 15 (including those in Worksheet B) for NYS Form IT-558 modifications.

Line 13 – Complete **Worksheet A** below to determine the amount to enter on line 13.

Nontaxable combat pay

If you were a member of the U.S. Armed Forces who served in a combat zone, certain pay is excluded from your income. See federal Publication 3, *Armed Forces Tax Guide*. You can elect to include this pay in your earned income when computing the EIC. Electing to include nontaxable combat pay may increase or decrease your earned income credit. Compute the credit with and without your nontaxable combat pay before making the election. The amount of your nontaxable combat pay should be shown on federal Form(s) W-2, box 12, with code Q. If you are filing a joint return and both you and your spouse received nontaxable combat pay, you can each make your own election.

Worksheet A	
Wages, salaries, tips, etc.	
1 Enter the amount from Form IT-201, line 1.....	1 _____
2 Enter any amount that was reported on federal Schedule SE, line 5a, as a church employee, or that was reported on federal Schedule SE, line 2, as a member of the clergy that was also included in line 1 above...	2 _____
3 Subtract line 2 from line 1	3 _____
4 Enter the amount, if any, from federal Form(s) W-2, box 12, with code Q, if you elect to include nontaxable combat pay in earned income (<i>see above</i>)	4 _____
5 Enter the amount, if any, included on NYS Form IT-558, Line 4, code A-004, <i>Exclusion for certain employer payments of student loans</i>	5 _____
6 Add lines 3, 4, and 5; enter here and on Form IT-209, line 13.....	6 _____

Line 14 – If you:

- received a taxable scholarship or fellowship grant that was not reported on a federal Form W-2;
- received a Medicaid waiver payment that you excluded on your federal return and want to exclude from your earned income;
- were paid an amount as an inmate in a penal institution for work; or
- received an amount as a pension or annuity from a nonqualified deferred compensation plan or a nongovernmental section 457

plan (this amount may be shown on your federal Form W-2, box 11),

enter the total of those amounts on line 14.

Line 15 – Complete **Worksheet B** below if you were self-employed, or filing federal Schedule SE because you were a member of the clergy or had church employee income, or are filing federal Schedule C as a statutory employee, to determine the amount to enter on line 15.

From your amount determined in Worksheet B you must:

- **add** any amount(s) claimed on NYS Form IT-558, line 4, code A-008, *Depreciation of qualified improvement property (QIP)*, or code A-009, *Modifications of limitations on business interest*, if applicable
- **subtract** any amount(s) claimed on NYS Form IT-558, line 13, code S-003, *Depreciation of qualified improvement property (QIP)*, or code S-005, *Modifications of limitations on business interest*, if applicable

Do not use a minus sign or brackets to show a loss. Mark an **X** in the appropriate box at line 15 to indicate if the amount reported is a profit or loss. Be sure to enter your employer identification number (EIN) for your business. If you have income or loss from more than one business, enter the EIN representing your primary business activity. If your primary business activity does not have an EIN, enter your SSN.

Worksheet B	
Business income	
Self-employed, members of the clergy, and people with church employee income filing federal Schedule SE	
1a Enter the total from federal Schedule SE, line 3	1a _____
1b Enter any amount from federal Schedule SE, line 4b and line 5a.....	1b _____
1c Add lines 1a and 1b	1c _____
1d Enter the amount from federal Schedule SE, line 13	1d _____
1e Subtract line 1d from 1c.....	1e _____
Self-employed individuals NOT required to file federal Schedule SE	
Do not include on these lines any statutory employee income, any net profit from services performed as a notary public, any amounts exempt from self-employment tax as a result of the filing and approval of federal Form 4361, or any other amounts exempt from self-employment tax.	
2a Enter any net farm profit (or loss) from federal Schedule F, line 34, and from farm partnership, federal Form 1065, Schedule K-1, box 14, code A*	2a _____
2b Enter any net profit (or loss) from federal Schedule C, line 31 and federal Form 1065, Schedule K-1, box 14, code A (other than farming)*	2b _____
2c Add lines 2a and 2b	2c _____
* If you have any Schedule K-1 amounts, complete the appropriate line(s) of federal Schedule SE. Reduce the federal Schedule K-1 amounts as described in the federal <i>Partner's Instructions for Schedule K-1</i> .	
Statutory employees filing federal Schedule C	
3 Enter the amount from federal Schedule C, line 1 that you are filing as a statutory employee	3 _____
4 Add lines 1e, 2c, and 3. This is your total business income. Enter here and on Form IT-209, line 15.....	4 _____

Part 4 – Credit computation

Complete both sections (lines 18 through 32).

Lines 18 through 24 – In this section, the noncustodial EIC is computed as 20% of the federal EIC with one qualifying child.

Lines 25 through 31 – In this section, the noncustodial EIC is computed as 2.5 times the federal EIC without a qualifying child.

Line 32 – Enter the greater of line 24 or line 31. This is your noncustodial EIC. The noncustodial EIC may be claimed instead of the NYS EIC (on Form IT-215 or Form IT-209, Schedule B). **You cannot claim both.**

If you claimed a federal EIC (or could have based on your NY recomputed FAGI or recomputed earned income), complete Schedule B to determine if the NYS EIC is more beneficial than the noncustodial EIC.

If you did not claim a federal EIC (but could have based on your NY recomputed FAGI or recomputed earned income), enter the line 32 amount on Form IT-201, line 66.

Submit Form IT-209 with your return.

Schedule B – New York State earned income credit (NYS EIC)

Complete Schedule B only if you claimed a federal EIC or could have based on your NY recomputed FAGI or recomputed earned income.

If you were a full-year or part-year resident of New York City, also complete Schedule C.

Line 33 and 33a – Generally, you must have claimed the federal earned income credit in order to claim the New York State and New York City earned income credits. However, due to NYS decoupling from IRC code changes after March 1st 2020, you may be eligible for NYS and NYC credit, if applicable, based on your NY recomputed FAGI and recomputed earned income.

Recomputed FAGI is the amount from line 19a on Form IT-201.

Recomputed earned income is your federal earned income for the year:

- **plus** any amount(s) claimed on NYS Form IT-558, line 4, code A-004, *Exclusion for certain employer payments of student loans*, code A-008, *Depreciation of qualified improvement property (QIP)*, or code A-009, *Modifications of limitations on business interest*, if applicable
- **less** any amount(s) claimed on NYS Form IT-558, line 13, code S-003, *Depreciation of qualified improvement property (QIP)*, or code S-005, *Modifications of limitations on business interest*, if applicable

If your earned income for 2020 is less than your earned income in 2019 and you have elected for federal purposes to use your 2019 earned income in the calculation of your federal credit, you must use your 2019 earned income in calculating your NYS and NYC earned income credit. **Enter special condition code P3** on your Form IT-201, item G. If using your 2019 earned income, do not make any adjustments for NYS Form IT-558 modifications.

If you claimed the federal credit and did not file NYS Form IT-558, you do not need to recalculate your federal earned income credit.

If you filed NYS Form IT-558, but were ineligible for the federal earned income credit due to your FAGI or earned income amounts, check federal eligibility based on your NY recomputed FAGI and recomputed earned income. If the recomputed amounts make you eligible, calculate your recomputed federal earned income credit using these amounts. Use the federal 1040 instructions for line 27, federal worksheets, and federal lookup tables in order to arrive at your recomputed federal earned income credit amount. Enter this amount on Form IT-209, line 35.

If you claimed the federal earned income credit and filed NYS Form IT-558, you must recalculate your federal earned income credit using your NY recomputed FAGI and recomputed earned income amounts. These recomputed amounts must be used to recomplete your federal worksheets, federal earned income credit line instructions, and when using credit lookup tables in order to arrive at your recomputed federal earned income credit amount. Enter this amount on Form IT-209, line 35.

Line 34 – In the spaces provided, list the information, including each child's name and suffix (for example, Jr., Sr., III), for up to three of the same children you claimed on your federal Schedule EIC.

Line 35 – If you did not file NYS Form IT-558, enter the amount from federal Form 1040, line 27.

If you did file NYS Form IT-558, you must recalculate your federal credit using your NY recomputed FAGI and recomputed earned income amounts.

Enter this recomputed amount on line 35.

Line 38b – Enter the amount from Form IT-112-R, *New York State Resident Credit*, line 30, or Form IT-112-C, *New York State Resident Credit for Taxes Paid to a Province of Canada*, line 46.

Line 38c – Enter the amount of your **available** accumulation distribution credit. This amount may be greater than your accumulation distribution credit claimed on Form IT-201-ATT, line 1.

Schedule C – New York City earned income credit (NYC EIC) for NYC full-year and part-year residents

If you were a resident or part-year resident of NYC, complete **Worksheet C** on page 4, to calculate your NYC EIC.

Instructions for completing Worksheet C

Line 4 – Complete this line only if your filing status is Ⓒ, *Married filing separate return*. See the instructions for Form IT-201 to determine your filing status. Remember that while the NYC EIC can be split in any manner you and your spouse agree to, the combined amount of both spouses' NYC credits cannot be more than the amount on line 3. If you are a full-year NYC resident, enter this amount on Form IT-209, line 45; also enter on Form IT-201, line 70. If you are a part-year NYC resident, continue with line 5.

Lines 6 and 7 – Part-year NYC residents must also enter this amount on Form IT-209, line 46 and 47.

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Note: If your filing status is ②, *Married filing joint return*, you and your spouse had different NYC resident periods, and you are filing separate Forms IT-360.1, enter on lines 6 and 7 the combined amount from both spouses' Forms IT-360.1.

Worksheet C

New York City earned income credit (NYC EIC)

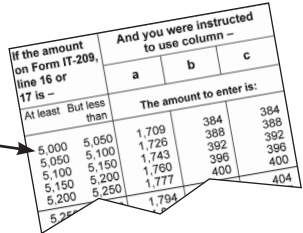
1 Enter the amount from IT-209, line 35.....	1	
2 NYC EIC rate 5% (.05)	2	.05
3 Allowable NYC EIC (<i>multiply line 1 by line 2</i>)...	3	
<ul style="list-style-type: none"> • If your filing status is ③, <i>Married filing separate return</i>, also complete line 4 below. • Part-year NYC residents must also complete lines 5 through 9 below. • All others, enter the line 3 amount on Form IT-209, line 45; also enter on Form IT-201, line 70. 		
4 If your filing status is ③, <i>Married filing separate return</i> , the NYC EIC credit on line 3 above can be divided between spouses in any manner you wish. Enter on line 4 the amount you are claiming	4	
<ul style="list-style-type: none"> • Part-year NYC residents must also complete lines 5 through 9 below. • All others, enter the line 4 amount on Form IT-209, line 45; also enter on Form IT-201, line 70. 		
Part-year NYC residents only		
5 NYC EIC (<i>from line 3 or line 4 above</i>)	5	
6 Enter the amount from Form IT-360.1, line 20, column B; also enter this amount on Form IT-209, line 47	6	
7 Enter the amount from Form IT-360.1, line 20, column A; also enter this amount on Form IT-209, line 46	7	
8 Divide line 6 by line 7 (<i>round the result to four decimal places; cannot exceed 1.0000</i>) ...	8	
9 Part-year resident NYC EIC (<i>multiply line 5 by line 8, and enter this amount on Form IT-209, line 45, and Form IT-201, line 70</i>).....	9	

2020 Noncustodial EIC Table

Caution: This is **not** a tax table.

1. To find the amount to enter, read down the *At least* and *But less than* columns and find the line that includes the amount from your Form IT-209, line 16 or 17.
2. Then, go to the column you were instructed to use and enter the amount from that column on your Form IT-209.

Example: If you were instructed to use **column a** and the amount you are looking up from Form IT-209 is \$5,000, you would enter \$1,709.



If the amount on Form IT-209, line 16 or 17 is –		And you were instructed to use column –			If the amount on Form IT-209, line 16 or 17 is –		And you were instructed to use column –			If the amount on Form IT-209, line 16 or 17 is –		And you were instructed to use column –		
		a	b	c			a	b	c			a	b	c
At least	But less than	The amount to enter is:			At least	But less than	The amount to enter is:			At least	But less than	The amount to enter is:		
\$1	\$50	\$9	\$2	\$2	2,500	2,550	859	193	193	5,000	5,050	1,709	384	384
50	100	26	6	6	2,550	2,600	876	197	197	5,050	5,100	1,726	388	388
100	150	43	10	10	2,600	2,650	893	201	201	5,100	5,150	1,743	392	392
150	200	60	13	13	2,650	2,700	910	205	205	5,150	5,200	1,760	396	396
200	250	77	17	17	2,700	2,750	927	208	208	5,200	5,250	1,777	400	400
250	300	94	21	21	2,750	2,800	944	212	212	5,250	5,300	1,794	404	404
300	350	111	25	25	2,800	2,850	961	216	216	5,300	5,350	1,811	407	407
350	400	128	29	29	2,850	2,900	978	220	220	5,350	5,400	1,828	411	411
400	450	145	33	33	2,900	2,950	995	224	224	5,400	5,450	1,845	415	415
450	500	162	36	36	2,950	3,000	1,012	228	228	5,450	5,500	1,862	419	419
500	550	179	40	40	3,000	3,050	1,029	231	231	5,500	5,550	1,879	423	423
550	600	196	44	44	3,050	3,100	1,046	235	235	5,550	5,600	1,896	426	426
600	650	213	48	48	3,100	3,150	1,063	239	239	5,600	5,650	1,913	430	430
650	700	230	52	52	3,150	3,200	1,080	243	243	5,650	5,700	1,930	434	434
700	750	247	55	55	3,200	3,250	1,097	247	247	5,700	5,750	1,947	438	438
750	800	264	59	59	3,250	3,300	1,114	251	251	5,750	5,800	1,964	442	442
800	850	281	63	63	3,300	3,350	1,131	254	254	5,800	5,850	1,981	446	446
850	900	298	67	67	3,350	3,400	1,148	258	258	5,850	5,900	1,998	449	449
900	950	315	71	71	3,400	3,450	1,165	262	262	5,900	5,950	2,015	453	453
950	1,000	332	75	75	3,450	3,500	1,182	266	266	5,950	6,000	2,032	457	457
1,000	1,050	349	78	78	3,500	3,550	1,199	270	270	6,000	6,050	2,049	461	461
1,050	1,100	366	82	82	3,550	3,600	1,216	273	273	6,050	6,100	2,066	465	465
1,100	1,150	383	86	86	3,600	3,650	1,233	277	277	6,100	6,150	2,083	469	469
1,150	1,200	400	90	90	3,650	3,700	1,250	281	281	6,150	6,200	2,100	472	472
1,200	1,250	417	94	94	3,700	3,750	1,267	285	285	6,200	6,250	2,117	476	476
1,250	1,300	434	98	98	3,750	3,800	1,284	289	289	6,250	6,300	2,134	480	480
1,300	1,350	451	101	101	3,800	3,850	1,301	293	293	6,300	6,350	2,151	484	484
1,350	1,400	468	105	105	3,850	3,900	1,318	296	296	6,350	6,400	2,168	488	488
1,400	1,450	485	109	109	3,900	3,950	1,335	300	300	6,400	6,450	2,185	492	492
1,450	1,500	502	113	113	3,950	4,000	1,352	304	304	6,450	6,500	2,202	495	495
1,500	1,550	519	117	117	4,000	4,050	1,369	308	308	6,500	6,550	2,219	499	499
1,550	1,600	536	120	120	4,050	4,100	1,386	312	312	6,550	6,600	2,236	503	503
1,600	1,650	553	124	124	4,100	4,150	1,403	316	316	6,600	6,650	2,253	507	507
1,650	1,700	570	128	128	4,150	4,200	1,420	319	319	6,650	6,700	2,270	511	511
1,700	1,750	587	132	132	4,200	4,250	1,437	323	323	6,700	6,750	2,287	514	514
1,750	1,800	604	136	136	4,250	4,300	1,454	327	327	6,750	6,800	2,304	518	518
1,800	1,850	621	140	140	4,300	4,350	1,471	331	331	6,800	6,850	2,321	522	522
1,850	1,900	638	143	143	4,350	4,400	1,488	335	335	6,850	6,900	2,338	526	526
1,900	1,950	655	147	147	4,400	4,450	1,505	339	339	6,900	6,950	2,355	530	530
1,950	2,000	672	151	151	4,450	4,500	1,522	342	342	6,950	7,000	2,372	534	534
2,000	2,050	689	155	155	4,500	4,550	1,539	346	346	7,000	7,050	2,389	538	538
2,050	2,100	706	159	159	4,550	4,600	1,556	350	350	7,050	7,100	2,406	538	538
2,100	2,150	723	163	163	4,600	4,650	1,573	354	354	7,100	7,150	2,423	538	538
2,150	2,200	740	166	166	4,650	4,700	1,590	358	358	7,150	7,200	2,440	538	538
2,200	2,250	757	170	170	4,700	4,750	1,607	361	361	7,200	7,250	2,457	538	538
2,250	2,300	774	174	174	4,750	4,800	1,624	365	365	7,250	7,300	2,474	538	538
2,300	2,350	791	178	178	4,800	4,850	1,641	369	369	7,300	7,350	2,491	538	538
2,350	2,400	808	182	182	4,850	4,900	1,658	373	373	7,350	7,400	2,508	538	538
2,400	2,450	825	186	186	4,900	4,950	1,675	377	377	7,400	7,450	2,525	538	538
2,450	2,500	842	189	189	4,950	5,000	1,692	381	381	7,450	7,500	2,542	538	538

If the amount on Form IT-209, line 16 or 17 is –		And you were instructed to use column –			If the amount on Form IT-209, line 16 or 17 is –		And you were instructed to use column –			If the amount on Form IT-209, line 16 or 17 is –		And you were instructed to use column –		
		a	b	c			a	b	c			a	b	c
At least	But less than	The amount to enter is:			At least	But less than	The amount to enter is:			At least	But less than	The amount to enter is:		
7,500	7,550	2,559	538	538	10,250	10,300	3,494	424	538	13,000	13,050	3,584	214	538
7,550	7,600	2,576	538	538	10,300	10,350	3,511	420	538	13,050	13,100	3,584	210	538
7,600	7,650	2,593	538	538	10,350	10,400	3,528	417	538	13,100	13,150	3,584	206	538
7,650	7,700	2,610	538	538	10,400	10,450	3,545	413	538	13,150	13,200	3,584	202	538
7,700	7,750	2,627	538	538	10,450	10,500	3,562	409	538	13,200	13,250	3,584	199	538
7,750	7,800	2,644	538	538	10,500	10,550	3,584	405	538	13,250	13,300	3,584	195	538
7,800	7,850	2,661	538	538	10,550	10,600	3,584	401	538	13,300	13,350	3,584	191	538
7,850	7,900	2,678	538	538	10,600	10,650	3,584	397	538	13,350	13,400	3,584	187	538
7,900	7,950	2,695	538	538	10,650	10,700	3,584	394	538	13,400	13,450	3,584	183	538
7,950	8,000	2,712	538	538	10,700	10,750	3,584	390	538	13,450	13,500	3,584	179	538
8,000	8,050	2,729	538	538	10,750	10,800	3,584	386	538	13,500	13,550	3,584	176	538
8,050	8,100	2,746	538	538	10,800	10,850	3,584	382	538	13,550	13,600	3,584	172	538
8,100	8,150	2,763	538	538	10,850	10,900	3,584	378	538	13,600	13,650	3,584	168	538
8,150	8,200	2,780	538	538	10,900	10,950	3,584	374	538	13,650	13,700	3,584	164	538
8,200	8,250	2,797	538	538	10,950	11,000	3,584	371	538	13,700	13,750	3,584	160	538
8,250	8,300	2,814	538	538	11,000	11,050	3,584	367	538	13,750	13,800	3,584	156	538
8,300	8,350	2,831	538	538	11,050	11,100	3,584	363	538	13,800	13,850	3,584	153	538
8,350	8,400	2,848	538	538	11,100	11,150	3,584	359	538	13,850	13,900	3,584	149	538
8,400	8,450	2,865	538	538	11,150	11,200	3,584	355	538	13,900	13,950	3,584	145	538
8,450	8,500	2,882	538	538	11,200	11,250	3,584	352	538	13,950	14,000	3,584	141	538
8,500	8,550	2,899	538	538	11,250	11,300	3,584	348	538	14,000	14,050	3,584	137	538
8,550	8,600	2,916	538	538	11,300	11,350	3,584	344	538	14,050	14,100	3,584	133	538
8,600	8,650	2,933	538	538	11,350	11,400	3,584	340	538	14,100	14,150	3,584	130	538
8,650	8,700	2,950	538	538	11,400	11,450	3,584	336	538	14,150	14,200	3,584	126	538
8,700	8,750	2,967	538	538	11,450	11,500	3,584	332	538	14,200	14,250	3,584	122	538
8,750	8,800	2,984	538	538	11,500	11,550	3,584	329	538	14,250	14,300	3,584	118	538
8,800	8,850	3,001	535	538	11,550	11,600	3,584	325	538	14,300	14,350	3,584	114	538
8,850	8,900	3,018	531	538	11,600	11,650	3,584	321	538	14,350	14,400	3,584	111	538
8,900	8,950	3,035	527	538	11,650	11,700	3,584	317	538	14,400	14,450	3,584	107	538
8,950	9,000	3,052	524	538	11,700	11,750	3,584	313	538	14,450	14,500	3,584	103	538
9,000	9,050	3,069	520	538	11,750	11,800	3,584	309	538	14,500	14,550	3,584	99	538
9,050	9,100	3,086	516	538	11,800	11,850	3,584	306	538	14,550	14,600	3,584	95	538
9,100	9,150	3,103	512	538	11,850	11,900	3,584	302	538	14,600	14,650	3,584	91	538
9,150	9,200	3,120	508	538	11,900	11,950	3,584	298	538	14,650	14,700	3,584	88	538
9,200	9,250	3,137	505	538	11,950	12,000	3,584	294	538	14,700	14,750	3,584	84	534
9,250	9,300	3,154	501	538	12,000	12,050	3,584	290	538	14,750	14,800	3,584	80	531
9,300	9,350	3,171	497	538	12,050	12,100	3,584	286	538	14,800	14,850	3,584	76	527
9,350	9,400	3,188	493	538	12,100	12,150	3,584	283	538	14,850	14,900	3,584	72	523
9,400	9,450	3,205	489	538	12,150	12,200	3,584	279	538	14,900	14,950	3,584	68	519
9,450	9,500	3,222	485	538	12,200	12,250	3,584	275	538	14,950	15,000	3,584	65	515
9,500	9,550	3,239	482	538	12,250	12,300	3,584	271	538	15,000	15,050	3,584	61	511
9,550	9,600	3,256	478	538	12,300	12,350	3,584	267	538	15,050	15,100	3,584	57	508
9,600	9,650	3,273	474	538	12,350	12,400	3,584	264	538	15,100	15,150	3,584	53	504
9,650	9,700	3,290	470	538	12,400	12,450	3,584	260	538	15,150	15,200	3,584	49	500
9,700	9,750	3,307	466	538	12,450	12,500	3,584	256	538	15,200	15,250	3,584	46	496
9,750	9,800	3,324	462	538	12,500	12,550	3,584	252	538	15,250	15,300	3,584	42	492
9,800	9,850	3,341	459	538	12,550	12,600	3,584	248	538	15,300	15,350	3,584	38	488
9,850	9,900	3,358	455	538	12,600	12,650	3,584	244	538	15,350	15,400	3,584	34	485
9,900	9,950	3,375	451	538	12,650	12,700	3,584	241	538	15,400	15,450	3,584	30	481
9,950	10,000	3,392	447	538	12,700	12,750	3,584	237	538	15,450	15,500	3,584	26	477
10,000	10,050	3,409	443	538	12,750	12,800	3,584	233	538	15,500	15,550	3,584	23	473
10,050	10,100	3,426	439	538	12,800	12,850	3,584	229	538	15,550	15,600	3,584	19	469
10,100	10,150	3,443	436	538	12,850	12,900	3,584	225	538	15,600	15,650	3,584	15	466
10,150	10,200	3,460	432	538	12,900	12,950	3,584	221	538	15,650	15,700	3,584	11	462
10,200	10,250	3,477	428	538	12,950	13,000	3,584	218	538	15,700	15,750	3,584	7	458

If the amount on Form IT-209, line 16 or 17 is –		And you were instructed to use column –			If the amount on Form IT-209, line 16 or 17 is –		And you were instructed to use column –			If the amount on Form IT-209, line 16 or 17 is –		And you were instructed to use column –		
		a	b	c			a	b	c			a	b	c
At least	But less than	The amount to enter is:			At least	But less than	The amount to enter is:			At least	But less than	The amount to enter is:		
15,750	15,800	3,584	3	454	18,250	18,300	3,584	0	263	20,750	20,800	3,353	0	72
15,800	15,850	3,584	*	450	18,300	18,350	3,584	0	259	20,800	20,850	3,345	0	68
15,850	15,900	3,584	0	446	18,350	18,400	3,584	0	255	20,850	20,900	3,337	0	64
15,900	15,950	3,584	0	443	18,400	18,450	3,584	0	251	20,900	20,950	3,329	0	60
15,950	16,000	3,584	0	439	18,450	18,500	3,584	0	247	20,950	21,000	3,321	0	56
16,000	16,050	3,584	0	435	18,500	18,550	3,584	0	244	21,000	21,050	3,313	0	52
16,050	16,100	3,584	0	431	18,550	18,600	3,584	0	240	21,050	21,100	3,305	0	49
16,100	16,150	3,584	0	427	18,600	18,650	3,584	0	236	21,100	21,150	3,297	0	45
16,150	16,200	3,584	0	423	18,650	18,700	3,584	0	232	21,150	21,200	3,289	0	41
16,200	16,250	3,584	0	420	18,700	18,750	3,584	0	228	21,200	21,250	3,281	0	37
16,250	16,300	3,584	0	416	18,750	18,800	3,584	0	225	21,250	21,300	3,273	0	33
16,300	16,350	3,584	0	412	18,800	18,850	3,584	0	221	21,300	21,350	3,265	0	29
16,350	16,400	3,584	0	408	18,850	18,900	3,584	0	217	21,350	21,400	3,257	0	26
16,400	16,450	3,584	0	404	18,900	18,950	3,584	0	213	21,400	21,450	3,249	0	22
16,450	16,500	3,584	0	400	18,950	19,000	3,584	0	209	21,450	21,500	3,241	0	18
16,500	16,550	3,584	0	397	19,000	19,050	3,584	0	205	21,500	21,550	3,233	0	14
16,550	16,600	3,584	0	393	19,050	19,100	3,584	0	202	21,550	21,600	3,225	0	10
16,600	16,650	3,584	0	389	19,100	19,150	3,584	0	198	21,600	21,650	3,217	0	7
16,650	16,700	3,584	0	385	19,150	19,200	3,584	0	194	21,650	21,700	3,209	0	3
16,700	16,750	3,584	0	381	19,200	19,250	3,584	0	190	21,700	21,750	3,201	0	**
16,750	16,800	3,584	0	378	19,250	19,300	3,584	0	186	21,750	21,800	3,193	0	0
16,800	16,850	3,584	0	374	19,300	19,350	3,584	0	182	21,800	21,850	3,185	0	0
16,850	16,900	3,584	0	370	19,350	19,400	3,576	0	179	21,850	21,900	3,177	0	0
16,900	16,950	3,584	0	366	19,400	19,450	3,568	0	175	21,900	21,950	3,169	0	0
16,950	17,000	3,584	0	362	19,450	19,500	3,560	0	171	21,950	22,000	3,161	0	0
17,000	17,050	3,584	0	358	19,500	19,550	3,552	0	167	22,000	22,050	3,153	0	0
17,050	17,100	3,584	0	355	19,550	19,600	3,544	0	163	22,050	22,100	3,145	0	0
17,100	17,150	3,584	0	351	19,600	19,650	3,536	0	160	22,100	22,150	3,137	0	0
17,150	17,200	3,584	0	347	19,650	19,700	3,528	0	156	22,150	22,200	3,129	0	0
17,200	17,250	3,584	0	343	19,700	19,750	3,520	0	152	22,200	22,250	3,121	0	0
17,250	17,300	3,584	0	339	19,750	19,800	3,512	0	148	22,250	22,300	3,113	0	0
17,300	17,350	3,584	0	335	19,800	19,850	3,504	0	144	22,300	22,350	3,105	0	0
17,350	17,400	3,584	0	332	19,850	19,900	3,497	0	140	22,350	22,400	3,097	0	0
17,400	17,450	3,584	0	328	19,900	19,950	3,489	0	137	22,400	22,450	3,089	0	0
17,450	17,500	3,584	0	324	19,950	20,000	3,481	0	133	22,450	22,500	3,081	0	0
17,500	17,550	3,584	0	320	20,000	20,050	3,473	0	129	22,500	22,550	3,073	0	0
17,550	17,600	3,584	0	316	20,050	20,100	3,465	0	125	22,550	22,600	3,065	0	0
17,600	17,650	3,584	0	313	20,100	20,150	3,457	0	121	22,600	22,650	3,057	0	0
17,650	17,700	3,584	0	309	20,150	20,200	3,449	0	117	22,650	22,700	3,049	0	0
17,700	17,750	3,584	0	305	20,200	20,250	3,441	0	114	22,700	22,750	3,041	0	0
17,750	17,800	3,584	0	301	20,250	20,300	3,433	0	110	22,750	22,800	3,033	0	0
17,800	17,850	3,584	0	297	20,300	20,350	3,425	0	106	22,800	22,850	3,025	0	0
17,850	17,900	3,584	0	293	20,350	20,400	3,417	0	102	22,850	22,900	3,017	0	0
17,900	17,950	3,584	0	290	20,400	20,450	3,409	0	98	22,900	22,950	3,009	0	0
17,950	18,000	3,584	0	286	20,450	20,500	3,401	0	94	22,950	23,000	3,001	0	0
18,000	18,050	3,584	0	282	20,500	20,550	3,393	0	91	23,000	23,050	2,993	0	0
18,050	18,100	3,584	0	278	20,550	20,600	3,385	0	87	23,050	23,100	2,985	0	0
18,100	18,150	3,584	0	274	20,600	20,650	3,377	0	83	23,100	23,150	2,977	0	0
18,150	18,200	3,584	0	270	20,650	20,700	3,369	0	79	23,150	23,200	2,969	0	0
18,200	18,250	3,584	0	267	20,700	20,750	3,361	0	75	23,200	23,250	2,961	0	0

* If the amount you are looking up in **column b** is at least \$15,800 but less than \$15,820, the amount to enter is \$1; above this amount you **cannot** take the credit.

** If the amount you are looking up in **column c** is at least \$21,700 but less than \$21,710, the amount to enter is \$0; above this amount you **cannot** take the credit.

If the amount on Form IT-209, line 16 or 17 is –		And you were instructed to use column –			If the amount on Form IT-209, line 16 or 17 is –		And you were instructed to use column –			If the amount on Form IT-209, line 16 or 17 is –		And you were instructed to use column –		
		a	b	c			a	b	c			a	b	c
At least	But less than	The amount to enter is:			At least	But less than	The amount to enter is:			At least	But less than	The amount to enter is:		
23,250	23,300	2,953	0	0	26,250	26,300	2,474	0	0	29,250	29,300	1,994	0	0
23,300	23,350	2,945	0	0	26,300	26,350	2,466	0	0	29,300	29,350	1,986	0	0
23,350	23,400	2,937	0	0	26,350	26,400	2,458	0	0	29,350	29,400	1,978	0	0
23,400	23,450	2,929	0	0	26,400	26,450	2,450	0	0	29,400	29,450	1,970	0	0
23,450	23,500	2,921	0	0	26,450	26,500	2,442	0	0	29,450	29,500	1,962	0	0
23,500	23,550	2,913	0	0	26,500	26,550	2,434	0	0	29,500	29,550	1,954	0	0
23,550	23,600	2,905	0	0	26,550	26,600	2,426	0	0	29,550	29,600	1,946	0	0
23,600	23,650	2,897	0	0	26,600	26,650	2,418	0	0	29,600	29,650	1,938	0	0
23,650	23,700	2,889	0	0	26,650	26,700	2,410	0	0	29,650	29,700	1,930	0	0
23,700	23,750	2,881	0	0	26,700	26,750	2,402	0	0	29,700	29,750	1,922	0	0
23,750	23,800	2,873	0	0	26,750	26,800	2,394	0	0	29,750	29,800	1,914	0	0
23,800	23,850	2,865	0	0	26,800	26,850	2,386	0	0	29,800	29,850	1,906	0	0
23,850	23,900	2,857	0	0	26,850	26,900	2,378	0	0	29,850	29,900	1,898	0	0
23,900	23,950	2,849	0	0	26,900	26,950	2,370	0	0	29,900	29,950	1,890	0	0
23,950	24,000	2,841	0	0	26,950	27,000	2,362	0	0	29,950	30,000	1,882	0	0
24,000	24,050	2,833	0	0	27,000	27,050	2,354	0	0	30,000	30,050	1,874	0	0
24,050	24,100	2,825	0	0	27,050	27,100	2,346	0	0	30,050	30,100	1,866	0	0
24,100	24,150	2,817	0	0	27,100	27,150	2,338	0	0	30,100	30,150	1,858	0	0
24,150	24,200	2,809	0	0	27,150	27,200	2,330	0	0	30,150	30,200	1,850	0	0
24,200	24,250	2,801	0	0	27,200	27,250	2,322	0	0	30,200	30,250	1,842	0	0
24,250	24,300	2,793	0	0	27,250	27,300	2,314	0	0	30,250	30,300	1,834	0	0
24,300	24,350	2,785	0	0	27,300	27,350	2,306	0	0	30,300	30,350	1,826	0	0
24,350	24,400	2,777	0	0	27,350	27,400	2,298	0	0	30,350	30,400	1,818	0	0
24,400	24,450	2,769	0	0	27,400	27,450	2,290	0	0	30,400	30,450	1,810	0	0
24,450	24,500	2,761	0	0	27,450	27,500	2,282	0	0	30,450	30,500	1,802	0	0
24,500	24,550	2,753	0	0	27,500	27,550	2,274	0	0	30,500	30,550	1,794	0	0
24,550	24,600	2,745	0	0	27,550	27,600	2,266	0	0	30,550	30,600	1,786	0	0
24,600	24,650	2,737	0	0	27,600	27,650	2,258	0	0	30,600	30,650	1,778	0	0
24,650	24,700	2,729	0	0	27,650	27,700	2,250	0	0	30,650	30,700	1,770	0	0
24,700	24,750	2,721	0	0	27,700	27,750	2,242	0	0	30,700	30,750	1,762	0	0
24,750	24,800	2,713	0	0	27,750	27,800	2,234	0	0	30,750	30,800	1,754	0	0
24,800	24,850	2,705	0	0	27,800	27,850	2,226	0	0	30,800	30,850	1,746	0	0
24,850	24,900	2,697	0	0	27,850	27,900	2,218	0	0	30,850	30,900	1,738	0	0
24,900	24,950	2,689	0	0	27,900	27,950	2,210	0	0	30,900	30,950	1,730	0	0
24,950	25,000	2,681	0	0	27,950	28,000	2,202	0	0	30,950	31,000	1,722	0	0
25,000	25,050	2,673	0	0	28,000	28,050	2,194	0	0	31,000	31,050	1,714	0	0
25,050	25,100	2,665	0	0	28,050	28,100	2,186	0	0	31,050	31,100	1,706	0	0
25,100	25,150	2,657	0	0	28,100	28,150	2,178	0	0	31,100	31,150	1,698	0	0
25,150	25,200	2,649	0	0	28,150	28,200	2,170	0	0	31,150	31,200	1,690	0	0
25,200	25,250	2,641	0	0	28,200	28,250	2,162	0	0	31,200	31,250	1,682	0	0
25,250	25,300	2,633	0	0	28,250	28,300	2,154	0	0	31,250	31,300	1,674	0	0
25,300	25,350	2,625	0	0	28,300	28,350	2,146	0	0	31,300	31,350	1,666	0	0
25,350	25,400	2,617	0	0	28,350	28,400	2,138	0	0	31,350	31,400	1,658	0	0
25,400	25,450	2,609	0	0	28,400	28,450	2,130	0	0	31,400	31,450	1,650	0	0
25,450	25,500	2,601	0	0	28,450	28,500	2,122	0	0	31,450	31,500	1,642	0	0
25,500	25,550	2,593	0	0	28,500	28,550	2,114	0	0	31,500	31,550	1,634	0	0
25,550	25,600	2,585	0	0	28,550	28,600	2,106	0	0	31,550	31,600	1,626	0	0
25,600	25,650	2,577	0	0	28,600	28,650	2,098	0	0	31,600	31,650	1,618	0	0
25,650	25,700	2,569	0	0	28,650	28,700	2,090	0	0	31,650	31,700	1,610	0	0
25,700	25,750	2,561	0	0	28,700	28,750	2,082	0	0	31,700	31,750	1,602	0	0
25,750	25,800	2,553	0	0	28,750	28,800	2,074	0	0	31,750	31,800	1,594	0	0
25,800	25,850	2,545	0	0	28,800	28,850	2,066	0	0	31,800	31,850	1,586	0	0
25,850	25,900	2,537	0	0	28,850	28,900	2,058	0	0	31,850	31,900	1,578	0	0
25,900	25,950	2,529	0	0	28,900	28,950	2,050	0	0	31,900	31,950	1,570	0	0
25,950	26,000	2,521	0	0	28,950	29,000	2,042	0	0	31,950	32,000	1,562	0	0
26,000	26,050	2,513	0	0	29,000	29,050	2,034	0	0	32,000	32,050	1,554	0	0
26,050	26,100	2,505	0	0	29,050	29,100	2,026	0	0	32,050	32,100	1,546	0	0
26,100	26,150	2,497	0	0	29,100	29,150	2,018	0	0	32,100	32,150	1,538	0	0
26,150	26,200	2,489	0	0	29,150	29,200	2,010	0	0	32,150	32,200	1,530	0	0
26,200	26,250	2,481	0	0	29,200	29,250	2,002	0	0	32,200	32,250	1,522	0	0

If the amount on Form IT-209, line 16 or 17 is –		And you were instructed to use column –			If the amount on Form IT-209, line 16 or 17 is –		And you were instructed to use column –			If the amount on Form IT-209, line 16 or 17 is –		And you were instructed to use column –		
		a	b	c			a	b	c			a	b	c
At least	But less than	The amount to enter is:			At least	But less than	The amount to enter is:			At least	But less than	The amount to enter is:		
32,250	32,300	1,515	0	0	35,500	35,550	996	0	0	38,750	38,800	476	0	0
32,300	32,350	1,507	0	0	35,550	35,600	988	0	0	38,800	38,850	468	0	0
32,350	32,400	1,499	0	0	35,600	35,650	980	0	0	38,850	38,900	460	0	0
32,400	32,450	1,491	0	0	35,650	35,700	972	0	0	38,900	38,950	452	0	0
32,450	32,500	1,483	0	0	35,700	35,750	964	0	0	38,950	39,000	444	0	0
32,500	32,550	1,475	0	0	35,750	35,800	956	0	0	39,000	39,050	436	0	0
32,550	32,600	1,467	0	0	35,800	35,850	948	0	0	39,050	39,100	428	0	0
32,600	32,650	1,459	0	0	35,850	35,900	940	0	0	39,100	39,150	420	0	0
32,650	32,700	1,451	0	0	35,900	35,950	932	0	0	39,150	39,200	412	0	0
32,700	32,750	1,443	0	0	35,950	36,000	924	0	0	39,200	39,250	404	0	0
32,750	32,800	1,435	0	0	36,000	36,050	916	0	0	39,250	39,300	396	0	0
32,800	32,850	1,427	0	0	36,050	36,100	908	0	0	39,300	39,350	388	0	0
32,850	32,900	1,419	0	0	36,100	36,150	900	0	0	39,350	39,400	380	0	0
32,900	32,950	1,411	0	0	36,150	36,200	892	0	0	39,400	39,450	372	0	0
32,950	33,000	1,403	0	0	36,200	36,250	884	0	0	39,450	39,500	364	0	0
33,000	33,050	1,395	0	0	36,250	36,300	876	0	0	39,500	39,550	356	0	0
33,050	33,100	1,387	0	0	36,300	36,350	868	0	0	39,550	39,600	348	0	0
33,100	33,150	1,379	0	0	36,350	36,400	860	0	0	39,600	39,650	340	0	0
33,150	33,200	1,371	0	0	36,400	36,450	852	0	0	39,650	39,700	332	0	0
33,200	33,250	1,363	0	0	36,450	36,500	844	0	0	39,700	39,750	324	0	0
33,250	33,300	1,355	0	0	36,500	36,550	836	0	0	39,750	39,800	316	0	0
33,300	33,350	1,347	0	0	36,550	36,600	828	0	0	39,800	39,850	308	0	0
33,350	33,400	1,339	0	0	36,600	36,650	820	0	0	39,850	39,900	301	0	0
33,400	33,450	1,331	0	0	36,650	36,700	812	0	0	39,900	39,950	293	0	0
33,450	33,500	1,323	0	0	36,700	36,750	804	0	0	39,950	40,000	285	0	0
33,500	33,550	1,315	0	0	36,750	36,800	796	0	0	40,000	40,050	277	0	0
33,550	33,600	1,307	0	0	36,800	36,850	788	0	0	40,050	40,100	269	0	0
33,600	33,650	1,299	0	0	36,850	36,900	780	0	0	40,100	40,150	261	0	0
33,650	33,700	1,291	0	0	36,900	36,950	772	0	0	40,150	40,200	253	0	0
33,700	33,750	1,283	0	0	36,950	37,000	764	0	0	40,200	40,250	245	0	0
33,750	33,800	1,275	0	0	37,000	37,050	756	0	0	40,250	40,300	237	0	0
33,800	33,850	1,267	0	0	37,050	37,100	748	0	0	40,300	40,350	229	0	0
33,850	33,900	1,259	0	0	37,100	37,150	740	0	0	40,350	40,400	221	0	0
33,900	33,950	1,251	0	0	37,150	37,200	732	0	0	40,400	40,450	213	0	0
33,950	34,000	1,243	0	0	37,200	37,250	724	0	0	40,450	40,500	205	0	0
34,000	34,050	1,235	0	0	37,250	37,300	716	0	0	40,500	40,550	197	0	0
34,050	34,100	1,227	0	0	37,300	37,350	708	0	0	40,550	40,600	189	0	0
34,100	34,150	1,219	0	0	37,350	37,400	700	0	0	40,600	40,650	181	0	0
34,150	34,200	1,211	0	0	37,400	37,450	692	0	0	40,650	40,700	173	0	0
34,200	34,250	1,203	0	0	37,450	37,500	684	0	0	40,700	40,750	165	0	0
34,250	34,300	1,195	0	0	37,500	37,550	676	0	0	40,750	40,800	157	0	0
34,300	34,350	1,187	0	0	37,550	37,600	668	0	0	40,800	40,850	149	0	0
34,350	34,400	1,179	0	0	37,600	37,650	660	0	0	40,850	40,900	141	0	0
34,400	34,450	1,171	0	0	37,650	37,700	652	0	0	40,900	40,950	133	0	0
34,450	34,500	1,163	0	0	37,700	37,750	644	0	0	40,950	41,000	125	0	0
34,500	34,550	1,155	0	0	37,750	37,800	636	0	0	41,000	41,050	117	0	0
34,550	34,600	1,147	0	0	37,800	37,850	628	0	0	41,050	41,100	109	0	0
34,600	34,650	1,139	0	0	37,850	37,900	620	0	0	41,100	41,150	101	0	0
34,650	34,700	1,131	0	0	37,900	37,950	612	0	0	41,150	41,200	93	0	0
34,700	34,750	1,123	0	0	37,950	38,000	604	0	0	41,200	41,250	85	0	0
34,750	34,800	1,115	0	0	38,000	38,050	596	0	0	41,250	41,300	77	0	0
34,800	34,850	1,107	0	0	38,050	38,100	588	0	0	41,300	41,350	69	0	0
34,850	34,900	1,100	0	0	38,100	38,150	580	0	0	41,350	41,400	61	0	0
34,900	34,950	1,092	0	0	38,150	38,200	572	0	0	41,400	41,450	53	0	0
34,950	35,000	1,084	0	0	38,200	38,250	564	0	0	41,450	41,500	45	0	0
35,000	35,050	1,076	0	0	38,250	38,300	556	0	0	41,500	41,550	37	0	0
35,050	35,100	1,068	0	0	38,300	38,350	548	0	0	41,550	41,600	29	0	0
35,100	35,150	1,060	0	0	38,350	38,400	540	0	0	41,600	41,650	21	0	0
35,150	35,200	1,052	0	0	38,400	38,450	532	0	0	41,650	41,700	13	0	0
35,200	35,250	1,044	0	0	38,450	38,500	524	0	0	41,700	41,750	5	0	0
35,250	35,300	1,036	0	0	38,500	38,550	516	0	0	41,750	41,800	*	0	0
35,300	35,350	1,028	0	0	38,550	38,600	508	0	0					
35,350	35,400	1,020	0	0	38,600	38,650	500	0	0					
35,400	35,450	1,012	0	0	38,650	38,700	492	0	0					
35,450	35,500	1,004	0	0	38,700	38,750	484	0	0					

* If the amount you are looking up in column a is at least \$41,750 but less than \$41,756, the amount to enter is \$0; above this amount you cannot take the credit.