Instructions for Form IT-209
Claim for Noncustodial Parent
New York State Earned Income Credit

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 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 ② *Married filing joint return*); **or**

- 2.5 times the federal EIC that would have been allowed 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

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 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 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.

Line 8 – You may qualify for the noncustodial EIC, if your federal filing status is *Married filing separately* and you are considered unmarried for the purposes of the earned income credit because you:

- lived apart from your spouse for the last six months of the year, **or**

- are legally separated according to New York State law under a written separation agreement or decree of separate maintenance, and you didn't live in the same household as your spouse at the end of the year.

Line 10 – You cannot claim the noncustodial EIC if your investment income is more than $11,000. 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
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, *Wage and Tax Statement*, 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, Resident
   Income Tax Return, 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 (see above) .......................  4 _____

 5 Add lines 3 and 4; enter here and on
   Form IT-209, line 13......................  5 _____
```

Line 14 – Enter on line 14, any amount you received as a Medicaid waiver payment that you excluded on your federal return and want to exclude from your earned income.

Line 15 – Complete **Worksheet B** if you were self-employed, or filing federal Schedule SE, *Self-Employment Tax*, 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.

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 *Partner's Instructions for Schedule K-1*.

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, complete Schedule B to determine if the NYS EIC is more beneficial than the noncustodial EIC.

If you did not claim a federal EIC, 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.

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

Line 33 – You must have claimed the federal earned income credit in order to claim the New York State and New York City earned income credits.

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 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, *Other Tax Credits and Taxes*, 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**, to calculate your NYC EIC.

Instructions for completing Worksheet C

Line 4 – Complete this line only if your filing status is ③, *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.

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, *Change of City Resident Status,* 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 Enter the decimal from line 6 of the NYC EIC rate worksheet below .... 2 _____

3 Allowable NYC EIC *(multiply line 1 by line 2)* .... 3 _____
   - If your filing status is ③, *Married filing separate return*, 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 federal filing status is *Married filing joint* and you and your spouse had different New York City periods of residency, and you each filed a separate Form IT-360.1, 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 _____
   - 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 *(from line 3 or line 4 above)* .... 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 *(round the result to four decimal places; cannot exceed 1.0000)* .... 8 _____

9 Part-year resident NYC EIC *(multiply line 5 by line 8, and enter this amount on Form IT-209, line 45, and Form IT-201, line 70)* .... 9 _____

(continued)

NYC EIC rate worksheet

1. Enter the amount from Form IT-201, line 33 *New York adjusted gross income* .... 1. _____
2. Enter the appropriate dollar amount for your New York adjusted gross income (NYAGI) from the table, if applicable ... 2. _____
3. Subtract line 2 from line 1 .... 3. _____
4. Multiply line 3 by .00002 *(round the result to four decimal places)* .... 4. _____
5. Enter the decimal from the table .... 5. _____
6. Subtract line 4 from line 5 or enter the decimal from the table here and on Worksheet C, line 2 .... 6. _____

If your NYAGI from Form IT-201, line 33 is:		Line 2 amount	Line 5 amount	Line 6 amount
Equal to or over	**But under**			
	$5,000	Skip lines 2-5		.30
$5,000	$7,500	$4,999	.30	
$7,500	$15,000	Skip lines 2-5		.25
$15,000	$17,500	$14,999	.25	
$17,500	$20,000	Skip lines 2-5		.20
$20,000	$22,500	$19,999	.20	
$22,500	$40,000	Skip lines 2-5		.15
$40,000	$42,500	$39,999	.15	
$42,500		Skip lines 2-5		.10

2023 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.

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 –		
At least	But less than	a	b	c
		The amount to enter is:		
1	50	9	2	2
50	100	26	6	6
100	150	43	10	10
150	200	60	13	13
200	250	77	17	17
250	300	94	21	21
300	350	111	25	25
350	400	128	29	29
400	450	145	33	33
450	500	162	36	36
500	550	179	40	40
550	600	196	44	44
600	650	213	48	48
650	700	230	52	52
700	750	247	55	55
750	800	264	59	59
800	850	281	63	63
850	900	298	67	67
900	950	315	71	71
950	1,000	332	75	75
1,000	1,050	349	78	78
1,050	1,100	366	82	82
1,100	1,150	383	86	86
1,150	1,200	400	90	90
1,200	1,250	417	94	94
1,250	1,300	434	98	98
1,300	1,350	451	101	101
1,350	1,400	468	105	105
1,400	1,450	485	109	109
1,450	1,500	502	113	113
1,500	1,550	519	117	117
1,550	1,600	536	120	120
1,600	1,650	553	124	124
1,650	1,700	570	128	128
1,700	1,750	587	132	132
1,750	1,800	604	136	136
1,800	1,850	621	140	140
1,850	1,900	638	143	143
1,900	1,950	655	147	147
1,950	2,000	672	151	151
2,000	2,050	689	155	155
2,050	2,100	706	159	159
2,100	2,150	723	163	163
2,150	2,200	740	166	166
2,200	2,250	757	170	170
2,250	2,300	774	174	174
2,300	2,350	791	178	178
2,350	2,400	808	182	182
2,400	2,450	825	186	186
2,450	2,500	842	189	189

If the amount on Form IT-209, line 16 or 17 is –		And you were instructed to use column –		
At least	But less than	a	b	c
		The amount to enter is:		
2,500	2,550	859	193	193
2,550	2,600	876	197	197
2,600	2,650	893	201	201
2,650	2,700	910	205	205
2,700	2,750	927	208	208
2,750	2,800	944	212	212
2,800	2,850	961	216	216
2,850	2,900	978	220	220
2,900	2,950	995	224	224
2,950	3,000	1,012	228	228
3,000	3,050	1,029	231	231
3,050	3,100	1,046	235	235
3,100	3,150	1,063	239	239
3,150	3,200	1,080	243	243
3,200	3,250	1,097	247	247
3,250	3,300	1,114	251	251
3,300	3,350	1,131	254	254
3,350	3,400	1,148	258	258
3,400	3,450	1,165	262	262
3,450	3,500	1,182	266	266
3,500	3,550	1,199	270	270
3,550	3,600	1,216	273	273
3,600	3,650	1,233	277	277
3,650	3,700	1,250	281	281
3,700	3,750	1,267	285	285
3,750	3,800	1,284	289	289
3,800	3,850	1,301	293	293
3,850	3,900	1,318	296	296
3,900	3,950	1,335	300	300
3,950	4,000	1,352	304	304
4,000	4,050	1,369	308	308
4,050	4,100	1,386	312	312
4,100	4,150	1,403	316	316
4,150	4,200	1,420	319	319
4,200	4,250	1,437	323	323
4,250	4,300	1,454	327	327
4,300	4,350	1,471	331	331
4,350	4,400	1,488	335	335
4,400	4,450	1,505	339	339
4,450	4,500	1,522	342	342
4,500	4,550	1,539	346	346
4,550	4,600	1,556	350	350
4,600	4,650	1,573	354	354
4,650	4,700	1,590	358	358
4,700	4,750	1,607	361	361
4,750	4,800	1,624	365	365
4,800	4,850	1,641	369	369
4,850	4,900	1,658	373	373
4,900	4,950	1,675	377	377
4,950	5,000	1,692	381	381

If the amount on Form IT-209, line 16 or 17 is –		And you were instructed to use column –		
At least	But less than	a	b	c
		The amount to enter is:		
5,000	5,050	1,709	384	384
5,050	5,100	1,726	388	388
5,100	5,150	1,743	392	392
5,150	5,200	1,760	396	396
5,200	5,250	1,777	400	400
5,250	5,300	1,794	404	404
5,300	5,350	1,811	407	407
5,350	5,400	1,828	411	411
5,400	5,450	1,845	415	415
5,450	5,500	1,862	419	419
5,500	5,550	1,879	423	423
5,550	5,600	1,896	426	426
5,600	5,650	1,913	430	430
5,650	5,700	1,930	434	434
5,700	5,750	1,947	438	438
5,750	5,800	1,964	442	442
5,800	5,850	1,981	446	446
5,850	5,900	1,998	449	449
5,900	5,950	2,015	453	453
5,950	6,000	2,032	457	457
6,000	6,050	2,049	461	461
6,050	6,100	2,066	465	465
6,100	6,150	2,083	469	469
6,150	6,200	2,100	472	472
6,200	6,250	2,117	476	476
6,250	6,300	2,134	480	480
6,300	6,350	2,151	484	484
6,350	6,400	2,168	488	488
6,400	6,450	2,185	492	492
6,450	6,500	2,202	495	495
6,500	6,550	2,219	499	499
6,550	6,600	2,236	503	503
6,600	6,650	2,253	507	507
6,650	6,700	2,270	511	511
6,700	6,750	2,287	514	514
6,750	6,800	2,304	518	518
6,800	6,850	2,321	522	522
6,850	6,900	2,338	526	526
6,900	6,950	2,355	530	530
6,950	7,000	2,372	534	534
7,000	7,050	2,389	537	537
7,050	7,100	2,406	541	541
7,100	7,150	2,423	545	545
7,150	7,200	2,440	549	549
7,200	7,250	2,457	553	553
7,250	7,300	2,474	557	557
7,300	7,350	2,491	560	560
7,350	7,400	2,508	564	564
7,400	7,450	2,525	568	568
7,450	7,500	2,542	572	572

If the amount on Form IT-209, line 16 or 17 is — At least	But less than	a	b	c
		The amount to enter is:		
7,500	7,550	2,559	576	576
7,550	7,600	2,576	579	579
7,600	7,650	2,593	583	583
7,650	7,700	2,610	587	587
7,700	7,750	2,627	591	591
7,750	7,800	2,644	595	595
7,800	7,850	2,661	600	600
7,850	7,900	2,678	600	600
7,900	7,950	2,695	600	600
7,950	8,000	2,712	600	600
8,000	8,050	2,729	600	600
8,050	8,100	2,746	600	600
8,100	8,150	2,763	600	600
8,150	8,200	2,780	600	600
8,200	8,250	2,797	600	600
8,250	8,300	2,814	600	600
8,300	8,350	2,831	600	600
8,350	8,400	2,848	600	600
8,400	8,450	2,865	600	600
8,450	8,500	2,882	600	600
8,500	8,550	2,899	600	600
8,550	8,600	2,916	600	600
8,600	8,650	2,933	600	600
8,650	8,700	2,950	600	600
8,700	8,750	2,967	600	600
8,750	8,800	2,984	600	600
8,800	8,850	3,001	600	600
8,850	8,900	3,018	600	600
8,900	8,950	3,035	600	600
8,950	9,000	3,052	600	600
9,000	9,050	3,069	600	600
9,050	9,100	3,086	600	600
9,100	9,150	3,103	600	600
9,150	9,200	3,120	600	600
9,200	9,250	3,137	600	600
9,250	9,300	3,154	600	600
9,300	9,350	3,171	600	600
9,350	9,400	3,188	600	600
9,400	9,450	3,205	600	600
9,450	9,500	3,222	600	600
9,500	9,550	3,239	600	600
9,550	9,600	3,256	600	600
9,600	9,650	3,273	600	600
9,650	9,700	3,290	600	600
9,700	9,750	3,307	600	600
9,750	9,800	3,324	600	600
9,800	9,850	3,341	598	600
9,850	9,900	3,358	594	600
9,900	9,950	3,375	590	600
9,950	10,000	3,392	586	600
10,000	10,050	3,409	583	600
10,050	10,100	3,426	579	600
10,100	10,150	3,443	575	600
10,150	10,200	3,460	571	600
10,200	10,250	3,477	567	600
10,250	10,300	3,494	563	600
10,300	10,350	3,511	560	600
10,350	10,400	3,528	556	600
10,400	10,450	3,545	552	600
10,450	10,500	3,562	548	600
10,500	10,550	3,579	544	600
10,550	10,600	3,596	540	600
10,600	10,650	3,613	537	600
10,650	10,700	3,630	533	600
10,700	10,750	3,647	529	600

If the amount on Form IT-209, line 16 or 17 is — At least	But less than	a	b	c
		The amount to enter is:		
10,750	10,800	3,664	525	600
10,800	10,850	3,681	521	600
10,850	10,900	3,698	518	600
10,900	10,950	3,715	514	600
10,950	11,000	3,732	510	600
11,000	11,050	3,749	506	600
11,050	11,100	3,766	502	600
11,100	11,150	3,783	498	600
11,150	11,200	3,800	495	600
11,200	11,250	3,817	491	600
11,250	11,300	3,834	487	600
11,300	11,350	3,851	483	600
11,350	11,400	3,868	479	600
11,400	11,450	3,885	475	600
11,450	11,500	3,902	472	600
11,500	11,550	3,919	468	600
11,550	11,600	3,936	464	600
11,600	11,650	3,953	460	600
11,650	11,700	3,970	456	600
11,700	11,750	3,987	452	600
11,750	11,800	3,995	449	600
11,800	11,850	3,995	445	600
11,850	11,900	3,995	441	600
11,900	11,950	3,995	437	600
11,950	12,000	3,995	433	600
12,000	12,050	3,995	430	600
12,050	12,100	3,995	426	600
12,100	12,150	3,995	422	600
12,150	12,200	3,995	418	600
12,200	12,250	3,995	414	600
12,250	12,300	3,995	410	600
12,300	12,350	3,995	407	600
12,350	12,400	3,995	403	600
12,400	12,450	3,995	399	600
12,450	12,500	3,995	395	600
12,500	12,550	3,995	391	600
12,550	12,600	3,995	387	600
12,600	12,650	3,995	384	600
12,650	12,700	3,995	380	600
12,700	12,750	3,995	376	600
12,750	12,800	3,995	372	600
12,800	12,850	3,995	368	600
12,850	12,900	3,995	365	600
12,900	12,950	3,995	361	600
12,950	13,000	3,995	357	600
13,000	13,050	3,995	353	600
13,050	13,100	3,995	349	600
13,100	13,150	3,995	345	600
13,150	13,200	3,995	342	600
13,200	13,250	3,995	338	600
13,250	13,300	3,995	334	600
13,300	13,350	3,995	330	600
13,350	13,400	3,995	326	600
13,400	13,450	3,995	322	600
13,450	13,500	3,995	319	600
13,500	13,550	3,995	315	600
13,550	13,600	3,995	311	600
13,600	13,650	3,995	307	600
13,650	13,700	3,995	303	600
13,700	13,750	3,995	299	600
13,750	13,800	3,995	296	600
13,800	13,850	3,995	292	600
13,850	13,900	3,995	288	600
13,900	13,950	3,995	284	600
13,950	14,000	3,995	280	600

If the amount on Form IT-209, line 16 or 17 is — At least	But less than	a	b	c
		The amount to enter is:		
14,000	14,050	3,995	277	600
14,050	14,100	3,995	273	600
14,100	14,150	3,995	269	600
14,150	14,200	3,995	265	600
14,200	14,250	3,995	261	600
14,250	14,300	3,995	257	600
14,300	14,350	3,995	254	600
14,350	14,400	3,995	250	600
14,400	14,450	3,995	246	600
14,450	14,500	3,995	242	600
14,500	14,550	3,995	238	600
14,550	14,600	3,995	234	600
14,600	14,650	3,995	231	600
14,650	14,700	3,995	227	600
14,700	14,750	3,995	223	600
14,750	14,800	3,995	219	600
14,800	14,850	3,995	215	600
14,850	14,900	3,995	212	600
14,900	14,950	3,995	208	600
14,950	15,000	3,995	204	600
15,000	15,050	3,995	200	600
15,050	15,100	3,995	196	600
15,100	15,150	3,995	192	600
15,150	15,200	3,995	189	600
15,200	15,250	3,995	185	600
15,250	15,300	3,995	181	600
15,300	15,350	3,995	177	600
15,350	15,400	3,995	173	600
15,400	15,450	3,995	169	600
15,450	15,500	3,995	166	600
15,500	15,550	3,995	162	600
15,550	15,600	3,995	158	600
15,600	15,650	3,995	154	600
15,650	15,700	3,995	150	600
15,700	15,750	3,995	146	600
15,750	15,800	3,995	143	600
15,800	15,850	3,995	139	600
15,850	15,900	3,995	135	600
15,900	15,950	3,995	131	600
15,950	16,000	3,995	127	600
16,000	16,050	3,995	124	600
16,050	16,100	3,995	120	600
16,100	16,150	3,995	116	600
16,150	16,200	3,995	112	600
16,200	16,250	3,995	108	600
16,250	16,300	3,995	104	600
16,300	16,350	3,995	101	600
16,350	16,400	3,995	97	600
16,400	16,450	3,995	93	596
16,450	16,500	3,995	89	592
16,500	16,550	3,995	85	588
16,550	16,600	3,995	81	584
16,600	16,650	3,995	78	580
16,650	16,700	3,995	74	576
16,700	16,750	3,995	70	573
16,750	16,800	3,995	66	569
16,800	16,850	3,995	62	565
16,850	16,900	3,995	59	561
16,900	16,950	3,995	55	557
16,950	17,000	3,995	51	553
17,000	17,050	3,995	47	550
17,050	17,100	3,995	43	546
17,100	17,150	3,995	39	542
17,150	17,200	3,995	36	538
17,200	17,250	3,995	32	534

If the amount on Form IT-209, line 16 or 17 is — At least	But less than	And you were instructed to use column — a	b	c	If the amount on Form IT-209, line 16 or 17 is — At least	But less than	And you were instructed to use column — a	b	c	If the amount on Form IT-209, line 16 or 17 is — At least	But less than	And you were instructed to use column — a	b	c
17,250	17,300	3,995	28	531	20,500	20,550	3,995	0	282	23,750	23,800	3,641	0	33
17,300	17,350	3,995	24	527	20,550	20,600	3,995	0	278	23,800	23,850	3,633	0	29
17,350	17,400	3,995	20	523	20,600	20,650	3,995	0	274	23,850	23,900	3,625	0	26
17,400	17,450	3,995	16	519	20,650	20,700	3,995	0	270	23,900	23,950	3,617	0	22
17,450	17,500	3,995	13	515	20,700	20,750	3,995	0	267	23,950	24,000	3,609	0	18
17,500	17,550	3,995	9	511	20,750	20,800	3,995	0	263	24,000	24,050	3,601	0	14
17,550	17,600	3,995	5	508	20,800	20,850	3,995	0	259	24,050	24,100	3,593	0	10
17,600	17,650	3,995	*	504	20,850	20,900	3,995	0	255	24,100	24,150	3,585	0	7
17,650	17,700	3,995	0	500	20,900	20,950	3,995	0	251	24,150	24,200	3,577	0	3
17,700	17,750	3,995	0	496	20,950	21,000	3,995	0	247	24,200	24,250	3,569	0	**
17,750	17,800	3,995	0	492	21,000	21,050	3,995	0	244	24,250	24,300	3,561	0	0
17,800	17,850	3,995	0	488	21,050	21,100	3,995	0	240	24,300	24,350	3,553	0	0
17,850	17,900	3,995	0	485	21,100	21,150	3,995	0	236	24,350	24,400	3,545	0	0
17,900	17,950	3,995	0	481	21,150	21,200	3,995	0	232	24,400	24,450	3,537	0	0
17,950	18,000	3,995	0	477	21,200	21,250	3,995	0	228	24,450	24,500	3,529	0	0
18,000	18,050	3,995	0	473	21,250	21,300	3,995	0	225	24,500	24,550	3,521	0	0
18,050	18,100	3,995	0	469	21,300	21,350	3,995	0	221	24,550	24,600	3,513	0	0
18,100	18,150	3,995	0	466	21,350	21,400	3,995	0	217	24,600	24,650	3,505	0	0
18,150	18,200	3,995	0	462	21,400	21,450	3,995	0	213	24,650	24,700	3,497	0	0
18,200	18,250	3,995	0	458	21,450	21,500	3,995	0	209	24,700	24,750	3,489	0	0
18,250	18,300	3,995	0	454	21,500	21,550	3,995	0	205	24,750	24,800	3,481	0	0
18,300	18,350	3,995	0	450	21,550	21,600	3,995	0	202	24,800	24,850	3,473	0	0
18,350	18,400	3,995	0	446	21,600	21,650	3,985	0	198	24,850	24,900	3,465	0	0
18,400	18,450	3,995	0	443	21,650	21,700	3,977	0	194	24,900	24,950	3,457	0	0
18,450	18,500	3,995	0	439	21,700	21,750	3,969	0	190	24,950	25,000	3,449	0	0
18,500	18,550	3,995	0	435	21,750	21,800	3,961	0	186	25,000	25,050	3,441	0	0
18,550	18,600	3,995	0	431	21,800	21,850	3,953	0	182	25,050	25,100	3,433	0	0
18,600	18,650	3,995	0	427	21,850	21,900	3,945	0	179	25,100	25,150	3,425	0	0
18,650	18,700	3,995	0	423	21,900	21,950	3,937	0	175	25,150	25,200	3,417	0	0
18,700	18,750	3,995	0	420	21,950	22,000	3,929	0	171	25,200	25,250	3,409	0	0
18,750	18,800	3,995	0	416	22,000	22,050	3,921	0	167	25,250	25,300	3,401	0	0
18,800	18,850	3,995	0	412	22,050	22,100	3,913	0	163	25,300	25,350	3,393	0	0
18,850	18,900	3,995	0	408	22,100	22,150	3,905	0	160	25,350	25,400	3,385	0	0
18,900	18,950	3,995	0	404	22,150	22,200	3,897	0	156	25,400	25,450	3,377	0	0
18,950	19,000	3,995	0	400	22,200	22,250	3,889	0	152	25,450	25,500	3,369	0	0
19,000	19,050	3,995	0	397	22,250	22,300	3,881	0	148	25,500	25,550	3,361	0	0
19,050	19,100	3,995	0	393	22,300	22,350	3,873	0	144	25,550	25,600	3,353	0	0
19,100	19,150	3,995	0	389	22,350	22,400	3,865	0	140	25,600	25,650	3,345	0	0
19,150	19,200	3,995	0	385	22,400	22,450	3,857	0	137	25,650	25,700	3,337	0	0
19,200	19,250	3,995	0	381	22,450	22,500	3,849	0	133	25,700	25,750	3,329	0	0
19,250	19,300	3,995	0	378	22,500	22,550	3,841	0	129	25,750	25,800	3,321	0	0
19,300	19,350	3,995	0	374	22,550	22,600	3,833	0	125	25,800	25,850	3,313	0	0
19,350	19,400	3,995	0	370	22,600	22,650	3,825	0	121	25,850	25,900	3,305	0	0
19,400	19,450	3,995	0	366	22,650	22,700	3,817	0	117	25,900	25,950	3,297	0	0
19,450	19,500	3,995	0	362	22,700	22,750	3,809	0	114	25,950	26,000	3,289	0	0
19,500	19,550	3,995	0	358	22,750	22,800	3,801	0	110	26,000	26,050	3,281	0	0
19,550	19,600	3,995	0	355	22,800	22,850	3,793	0	106	26,050	26,100	3,274	0	0
19,600	19,650	3,995	0	351	22,850	22,900	3,785	0	102	26,100	26,150	3,266	0	0
19,650	19,700	3,995	0	347	22,900	22,950	3,777	0	98	26,150	26,200	3,258	0	0
19,700	19,750	3,995	0	343	22,950	23,000	3,769	0	94	26,200	26,250	3,250	0	0
19,750	19,800	3,995	0	339	23,000	23,050	3,761	0	91	26,250	26,300	3,242	0	0
19,800	19,850	3,995	0	335	23,050	23,100	3,753	0	87	26,300	26,350	3,234	0	0
19,850	19,900	3,995	0	332	23,100	23,150	3,745	0	83	26,350	26,400	3,226	0	0
19,900	19,950	3,995	0	328	23,150	23,200	3,737	0	79	26,400	26,450	3,218	0	0
19,950	20,000	3,995	0	324	23,200	23,250	3,729	0	75	26,450	26,500	3,210	0	0
20,000	20,050	3,995	0	320	23,250	23,300	3,721	0	72	26,500	26,550	3,202	0	0
20,050	20,100	3,995	0	316	23,300	23,350	3,713	0	68	26,550	26,600	3,194	0	0
20,100	20,150	3,995	0	313	23,350	23,400	3,705	0	64	26,600	26,650	3,186	0	0
20,150	20,200	3,995	0	309	23,400	23,450	3,697	0	60	26,650	26,700	3,178	0	0
20,200	20,250	3,995	0	305	23,450	23,500	3,689	0	56	26,700	26,750	3,170	0	0
20,250	20,300	3,995	0	301	23,500	23,550	3,681	0	52	26,750	26,800	3,162	0	0
20,300	20,350	3,995	0	297	23,550	23,600	3,673	0	49	26,800	26,850	3,154	0	0
20,350	20,400	3,995	0	293	23,600	23,650	3,665	0	45	26,850	26,900	3,146	0	0
20,400	20,450	3,995	0	290	23,650	23,700	3,657	0	41	26,900	26,950	3,138	0	0
20,450	20,500	3,995	0	286	23,700	23,750	3,649	0	37	26,950	27,000	3,130	0	0

* If the amount you are looking up in column b is at least $17,600 but less than $17,640, the amount to enter is $2; above this amount you cannot take the credit.

** If the amount you are looking up in column c is at least $24,200 but less than $24,210, 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 – At least	But less than	And you were instructed to use column – a	b	c
		The amount to enter is:		
27,000	27,050	3,122	0	0
27,050	27,100	3,114	0	0
27,100	27,150	3,106	0	0
27,150	27,200	3,098	0	0
27,200	27,250	3,090	0	0
27,250	27,300	3,082	0	0
27,300	27,350	3,074	0	0
27,350	27,400	3,066	0	0
27,400	27,450	3,058	0	0
27,450	27,500	3,050	0	0
27,500	27,550	3,042	0	0
27,550	27,600	3,034	0	0
27,600	27,650	3,026	0	0
27,650	27,700	3,018	0	0
27,700	27,750	3,010	0	0
27,750	27,800	3,002	0	0
27,800	27,850	2,994	0	0
27,850	27,900	2,986	0	0
27,900	27,950	2,978	0	0
27,950	28,000	2,970	0	0
28,000	28,050	2,962	0	0
28,050	28,100	2,954	0	0
28,100	28,150	2,946	0	0
28,150	28,200	2,938	0	0
28,200	28,250	2,930	0	0
28,250	28,300	2,922	0	0
28,300	28,350	2,914	0	0
28,350	28,400	2,906	0	0
28,400	28,450	2,898	0	0
28,450	28,500	2,890	0	0
28,500	28,550	2,882	0	0
28,550	28,600	2,874	0	0
28,600	28,650	2,866	0	0
28,650	28,700	2,858	0	0
28,700	28,750	2,850	0	0
28,750	28,800	2,842	0	0
28,800	28,850	2,834	0	0
28,850	28,900	2,826	0	0
28,900	28,950	2,818	0	0
28,950	29,000	2,810	0	0
29,000	29,050	2,802	0	0
29,050	29,100	2,794	0	0
29,100	29,150	2,786	0	0
29,150	29,200	2,778	0	0
29,200	29,250	2,770	0	0
29,250	29,300	2,762	0	0
29,300	29,350	2,754	0	0
29,350	29,400	2,746	0	0
29,400	29,450	2,738	0	0
29,450	29,500	2,730	0	0
29,500	29,550	2,722	0	0
29,550	29,600	2,714	0	0
29,600	29,650	2,706	0	0
29,650	29,700	2,698	0	0
29,700	29,750	2,690	0	0
29,750	29,800	2,682	0	0
29,800	29,850	2,674	0	0
29,850	29,900	2,666	0	0
29,900	29,950	2,658	0	0
29,950	30,000	2,650	0	0
30,000	30,050	2,642	0	0
30,050	30,100	2,634	0	0
30,100	30,150	2,626	0	0
30,150	30,200	2,618	0	0
30,200	30,250	2,610	0	0

If the amount on Form IT-209, line 16 or 17 is – At least	But less than	And you were instructed to use column – a	b	c
		The amount to enter is:		
30,250	30,300	2,602	0	0
30,300	30,350	2,594	0	0
30,350	30,400	2,586	0	0
30,400	30,450	2,578	0	0
30,450	30,500	2,570	0	0
30,500	30,550	2,562	0	0
30,550	30,600	2,554	0	0
30,600	30,650	2,546	0	0
30,650	30,700	2,538	0	0
30,700	30,750	2,530	0	0
30,750	30,800	2,522	0	0
30,800	30,850	2,514	0	0
30,850	30,900	2,506	0	0
30,900	30,950	2,498	0	0
30,950	31,000	2,490	0	0
31,000	31,050	2,482	0	0
31,050	31,100	2,475	0	0
31,100	31,150	2,467	0	0
31,150	31,200	2,459	0	0
31,200	31,250	2,451	0	0
31,250	31,300	2,443	0	0
31,300	31,350	2,435	0	0
31,350	31,400	2,427	0	0
31,400	31,450	2,419	0	0
31,450	31,500	2,411	0	0
31,500	31,550	2,403	0	0
31,550	31,600	2,395	0	0
31,600	31,650	2,387	0	0
31,650	31,700	2,379	0	0
31,700	31,750	2,371	0	0
31,750	31,800	2,363	0	0
31,800	31,850	2,355	0	0
31,850	31,900	2,347	0	0
31,900	31,950	2,339	0	0
31,950	32,000	2,331	0	0
32,000	32,050	2,323	0	0
32,050	32,100	2,315	0	0
32,100	32,150	2,307	0	0
32,150	32,200	2,299	0	0
32,200	32,250	2,291	0	0
32,250	32,300	2,283	0	0
32,300	32,350	2,275	0	0
32,350	32,400	2,267	0	0
32,400	32,450	2,259	0	0
32,450	32,500	2,251	0	0
32,500	32,550	2,243	0	0
32,550	32,600	2,235	0	0
32,600	32,650	2,227	0	0
32,650	32,700	2,219	0	0
32,700	32,750	2,211	0	0
32,750	32,800	2,203	0	0
32,800	32,850	2,195	0	0
32,850	32,900	2,187	0	0
32,900	32,950	2,179	0	0
32,950	33,000	2,171	0	0
33,000	33,050	2,163	0	0
33,050	33,100	2,155	0	0
33,100	33,150	2,147	0	0
33,150	33,200	2,139	0	0
33,200	33,250	2,131	0	0
33,250	33,300	2,123	0	0
33,300	33,350	2,115	0	0
33,350	33,400	2,107	0	0
33,400	33,450	2,099	0	0
33,450	33,500	2,091	0	0

If the amount on Form IT-209, line 16 or 17 is – At least	But less than	And you were instructed to use column – a	b	c
		The amount to enter is:		
33,500	33,550	2,083	0	0
33,550	33,600	2,075	0	0
33,600	33,650	2,067	0	0
33,650	33,700	2,059	0	0
33,700	33,750	2,051	0	0
33,750	33,800	2,043	0	0
33,800	33,850	2,035	0	0
33,850	33,900	2,027	0	0
33,900	33,950	2,019	0	0
33,950	34,000	2,011	0	0
34,000	34,050	2,003	0	0
34,050	34,100	1,995	0	0
34,100	34,150	1,987	0	0
34,150	34,200	1,979	0	0
34,200	34,250	1,971	0	0
34,250	34,300	1,963	0	0
34,300	34,350	1,955	0	0
34,350	34,400	1,947	0	0
34,400	34,450	1,939	0	0
34,450	34,500	1,931	0	0
34,500	34,550	1,923	0	0
34,550	34,600	1,915	0	0
34,600	34,650	1,907	0	0
34,650	34,700	1,899	0	0
34,700	34,750	1,891	0	0
34,750	34,800	1,883	0	0
34,800	34,850	1,875	0	0
34,850	34,900	1,867	0	0
34,900	34,950	1,859	0	0
34,950	35,000	1,851	0	0
35,000	35,050	1,843	0	0
35,050	35,100	1,835	0	0
35,100	35,150	1,827	0	0
35,150	35,200	1,819	0	0
35,200	35,250	1,811	0	0
35,250	35,300	1,803	0	0
35,300	35,350	1,795	0	0
35,350	35,400	1,787	0	0
35,400	35,450	1,779	0	0
35,450	35,500	1,771	0	0
35,500	35,550	1,763	0	0
35,550	35,600	1,755	0	0
35,600	35,650	1,747	0	0
35,650	35,700	1,739	0	0
35,700	35,750	1,731	0	0
35,750	35,800	1,723	0	0
35,800	35,850	1,715	0	0
35,850	35,900	1,707	0	0
35,900	35,950	1,699	0	0
35,950	36,000	1,691	0	0
36,000	36,050	1,683	0	0
36,050	36,100	1,676	0	0
36,100	36,150	1,668	0	0
36,150	36,200	1,660	0	0
36,200	36,250	1,652	0	0
36,250	36,300	1,644	0	0
36,300	36,350	1,636	0	0
36,350	36,400	1,628	0	0
36,400	36,450	1,620	0	0
36,450	36,500	1,612	0	0
36,500	36,550	1,604	0	0
36,550	36,600	1,596	0	0
36,600	36,650	1,588	0	0
36,650	36,700	1,580	0	0
36,700	36,750	1,572	0	0

If the amount on Form IT-209, line 16 or 17 is – At least	But less than	a	b	c
		The amount to enter is:		
36,750	36,800	1,564	0	0
36,800	36,850	1,556	0	0
36,850	36,900	1,548	0	0
36,900	36,950	1,540	0	0
36,950	37,000	1,532	0	0
37,000	37,050	1,524	0	0
37,050	37,100	1,516	0	0
37,100	37,150	1,508	0	0
37,150	37,200	1,500	0	0
37,200	37,250	1,492	0	0
37,250	37,300	1,484	0	0
37,300	37,350	1,476	0	0
37,350	37,400	1,468	0	0
37,400	37,450	1,460	0	0
37,450	37,500	1,452	0	0
37,500	37,550	1,444	0	0
37,550	37,600	1,436	0	0
37,600	37,650	1,428	0	0
37,650	37,700	1,420	0	0
37,700	37,750	1,412	0	0
37,750	37,800	1,404	0	0
37,800	37,850	1,396	0	0
37,850	37,900	1,388	0	0
37,900	37,950	1,380	0	0
37,950	38,000	1,372	0	0
38,000	38,050	1,364	0	0
38,050	38,100	1,356	0	0
38,100	38,150	1,348	0	0
38,150	38,200	1,340	0	0
38,200	38,250	1,332	0	0
38,250	38,300	1,324	0	0
38,300	38,350	1,316	0	0
38,350	38,400	1,308	0	0
38,400	38,450	1,300	0	0
38,450	38,500	1,292	0	0
38,500	38,550	1,284	0	0
38,550	38,600	1,276	0	0
38,600	38,650	1,268	0	0
38,650	38,700	1,260	0	0
38,700	38,750	1,252	0	0
38,750	38,800	1,244	0	0
38,800	38,850	1,236	0	0
38,850	38,900	1,228	0	0
38,900	38,950	1,220	0	0
38,950	39,000	1,212	0	0
39,000	39,050	1,204	0	0
39,050	39,100	1,196	0	0
39,100	39,150	1,188	0	0
39,150	39,200	1,180	0	0
39,200	39,250	1,172	0	0
39,250	39,300	1,164	0	0
39,300	39,350	1,156	0	0
39,350	39,400	1,148	0	0
39,400	39,450	1,140	0	0
39,450	39,500	1,132	0	0
39,500	39,550	1,124	0	0
39,550	39,600	1,116	0	0
39,600	39,650	1,108	0	0
39,650	39,700	1,100	0	0
39,700	39,750	1,092	0	0
39,750	39,800	1,084	0	0
39,800	39,850	1,076	0	0
39,850	39,900	1,068	0	0
39,900	39,950	1,060	0	0
39,950	40,000	1,052	0	0

If the amount on Form IT-209, line 16 or 17 is – At least	But less than	a	b	c
		The amount to enter is:		
40,000	40,050	1,044	0	0
40,050	40,100	1,036	0	0
40,100	40,150	1,028	0	0
40,150	40,200	1,020	0	0
40,200	40,250	1,012	0	0
40,250	40,300	1,004	0	0
40,300	40,350	996	0	0
40,350	40,400	988	0	0
40,400	40,450	980	0	0
40,450	40,500	972	0	0
40,500	40,550	964	0	0
40,550	40,600	956	0	0
40,600	40,650	948	0	0
40,650	40,700	940	0	0
40,700	40,750	932	0	0
40,750	40,800	924	0	0
40,800	40,850	916	0	0
40,850	40,900	908	0	0
40,900	40,950	900	0	0
40,950	41,000	892	0	0
41,000	41,050	884	0	0
41,050	41,100	877	0	0
41,100	41,150	869	0	0
41,150	41,200	861	0	0
41,200	41,250	853	0	0
41,250	41,300	845	0	0
41,300	41,350	837	0	0
41,350	41,400	829	0	0
41,400	41,450	821	0	0
41,450	41,500	813	0	0
41,500	41,550	805	0	0
41,550	41,600	797	0	0
41,600	41,650	789	0	0
41,650	41,700	781	0	0
41,700	41,750	773	0	0
41,750	41,800	765	0	0
41,800	41,850	757	0	0
41,850	41,900	749	0	0
41,900	41,950	741	0	0
41,950	42,000	733	0	0
42,000	42,050	725	0	0
42,050	42,100	717	0	0
42,100	42,150	709	0	0
42,150	42,200	701	0	0
42,200	42,250	693	0	0
42,250	42,300	685	0	0
42,300	42,350	677	0	0
42,350	42,400	669	0	0
42,400	42,450	661	0	0
42,450	42,500	653	0	0
42,500	42,550	645	0	0
42,550	42,600	637	0	0
42,600	42,650	629	0	0
42,650	42,700	621	0	0
42,700	42,750	613	0	0
42,750	42,800	605	0	0
42,800	42,850	597	0	0
42,850	42,900	589	0	0
42,900	42,950	581	0	0
42,950	43,000	573	0	0
43,000	43,050	565	0	0
43,050	43,100	557	0	0
43,100	43,150	549	0	0
43,150	43,200	541	0	0
43,200	43,250	533	0	0

If the amount on Form IT-209, line 16 or 17 is – At least	But less than	a	b	c
		The amount to enter is:		
43,250	43,300	525	0	0
43,300	43,350	517	0	0
43,350	43,400	509	0	0
43,400	43,450	501	0	0
43,450	43,500	493	0	0
43,500	43,550	485	0	0
43,550	43,600	477	0	0
43,600	43,650	469	0	0
43,650	43,700	461	0	0
43,700	43,750	453	0	0
43,750	43,800	445	0	0
43,800	43,850	437	0	0
43,850	43,900	429	0	0
43,900	43,950	421	0	0
43,950	44,000	413	0	0
44,000	44,050	405	0	0
44,050	44,100	397	0	0
44,100	44,150	389	0	0
44,150	44,200	381	0	0
44,200	44,250	373	0	0
44,250	44,300	365	0	0
44,300	44,350	357	0	0
44,350	44,400	349	0	0
44,400	44,450	341	0	0
44,450	44,500	333	0	0
44,500	44,550	325	0	0
44,550	44,600	317	0	0
44,600	44,650	309	0	0
44,650	44,700	301	0	0
44,700	44,750	293	0	0
44,750	44,800	285	0	0
44,800	44,850	277	0	0
44,850	44,900	269	0	0
44,900	44,950	261	0	0
44,950	45,000	253	0	0
45,000	45,050	245	0	0
45,050	45,100	237	0	0
45,100	45,150	229	0	0
45,150	45,200	221	0	0
45,200	45,250	213	0	0
45,250	45,300	205	0	0
45,300	45,350	197	0	0
45,350	45,400	189	0	0
45,400	45,450	181	0	0
45,450	45,500	173	0	0
45,500	45,550	165	0	0
45,550	45,600	157	0	0
45,600	45,650	149	0	0
45,650	45,700	141	0	0
45,700	45,750	133	0	0
45,750	45,800	125	0	0
45,800	45,850	117	0	0
45,850	45,900	109	0	0
45,900	45,950	101	0	0
45,950	46,000	93	0	0
46,000	46,050	85	0	0
46,050	46,100	78	0	0
46,100	46,150	70	0	0
46,150	46,200	62	0	0
46,200	46,250	54	0	0
46,250	46,300	46	0	0
46,300	46,350	38	0	0
46,350	46,400	30	0	0
46,400	46,450	22	0	0
46,450	46,500	14	0	0
46,500	46,550	6	0	0
46,550	46,600	*	0	0

* If the amount you are looking up in **column a** is at least $46,550 but less than $46,560 the amount to enter is $1; above this amount you **cannot** take the credit.