NEW YORK STATE 2024

Department of Taxation and Finance

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

IT-209-I

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, calculated as if you had one qualifying child and without the benefit of the joint return phase out amount (even if your filing status is *Married filing joint return*); **or**
- 2.5 times the federal EIC that would have been allowed if you had satisfied the eligibility requirements, calculated 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 $11,600. 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 calculating the EIC. Electing to include nontaxable combat pay may increase or decrease your earned income credit. Calculate 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 calculation
Complete both sections (lines 18 through 32).

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

Lines 25 through 31 – In this section, the noncustodial EIC is calculated 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 *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 *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 Form 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 *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. _____

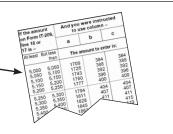| If your NYAGI from Form IT-201, line 33 is:		Line 2 amount	Line 5 amount	Line 6 amount
Equal to or over	**But under**			
	$5,000	Skip lines 2-5		.30
$5,000	$7,500	$4,999	.30	
$7,500	$15,000	Skip lines 2-5		.25
$15,000	$17,500	$14,999	.25	
$17,500	$20,000	Skip lines 2-5		.20
$20,000	$22,500	$19,999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

(continued)

2024 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 –		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 –		
At least	But less than	a	b	c	At least	But less than	a	b	c	At least	But less than	a	b	c
		The amount to enter is:					The amount to enter is:					The amount to enter is:		
7,500	7,550	2,559	576	576	10,750	10,800	3,664	598	632	14,000	14,050	4,213	349	632
7,550	7,600	2,576	579	579	10,800	10,850	3,681	594	632	14,050	14,100	4,213	346	632
7,600	7,650	2,593	583	583	10,850	10,900	3,698	590	632	14,100	14,150	4,213	342	632
7,650	7,700	2,610	587	587	10,900	10,950	3,715	586	632	14,150	14,200	4,213	338	632
7,700	7,750	2,627	591	591	10,950	11,000	3,732	583	632	14,200	14,250	4,213	334	632
7,750	7,800	2,644	595	595	11,000	11,050	3,749	579	632	14,250	14,300	4,213	330	632
7,800	7,850	2,661	599	599	11,050	11,100	3,766	575	632	14,300	14,350	4,213	326	632
7,850	7,900	2,678	602	602	11,100	11,150	3,783	571	632	14,350	14,400	4,213	323	632
7,900	7,950	2,695	606	606	11,150	11,200	3,800	567	632	14,400	14,450	4,213	319	632
7,950	8,000	2,712	610	610	11,200	11,250	3,817	564	632	14,450	14,500	4,213	315	632
8,000	8,050	2,729	614	614	11,250	11,300	3,834	560	632	14,500	14,550	4,213	311	632
8,050	8,100	2,746	618	618	11,300	11,350	3,851	556	632	14,550	14,600	4,213	307	632
8,100	8,150	2,763	622	622	11,350	11,400	3,868	552	632	14,600	14,650	4,213	303	632
8,150	8,200	2,780	625	625	11,400	11,450	3,885	548	632	14,650	14,700	4,213	300	632
8,200	8,250	2,797	629	629	11,450	11,500	3,902	544	632	14,700	14,750	4,213	296	632
8,250	8,300	2,814	632	632	11,500	11,550	3,919	541	632	14,750	14,800	4,213	292	632
8,300	8,350	2,831	632	632	11,550	11,600	3,936	537	632	14,800	14,850	4,213	288	632
8,350	8,400	2,848	632	632	11,600	11,650	3,953	533	632	14,850	14,900	4,213	284	632
8,400	8,450	2,865	632	632	11,650	11,700	3,970	529	632	14,900	14,950	4,213	280	632
8,450	8,500	2,882	632	632	11,700	11,750	3,987	525	632	14,950	15,000	4,213	277	632
8,500	8,550	2,899	632	632	11,750	11,800	4,004	521	632	15,000	15,050	4,213	273	632
8,550	8,600	2,916	632	632	11,800	11,850	4,021	518	632	15,050	15,100	4,213	269	632
8,600	8,650	2,933	632	632	11,850	11,900	4,038	514	632	15,100	15,150	4,213	265	632
8,650	8,700	2,950	632	632	11,900	11,950	4,055	510	632	15,150	15,200	4,213	261	632
8,700	8,750	2,967	632	632	11,950	12,000	4,072	506	632	15,200	15,250	4,213	258	632
8,750	8,800	2,984	632	632	12,000	12,050	4,089	502	632	15,250	15,300	4,213	254	632
8,800	8,850	3,001	632	632	12,050	12,100	4,106	499	632	15,300	15,350	4,213	250	632
8,850	8,900	3,018	632	632	12,100	12,150	4,123	495	632	15,350	15,400	4,213	246	632
8,900	8,950	3,035	632	632	12,150	12,200	4,140	491	632	15,400	15,450	4,213	242	632
8,950	9,000	3,052	632	632	12,200	12,250	4,157	487	632	15,450	15,500	4,213	238	632
9,000	9,050	3,069	632	632	12,250	12,300	4,174	483	632	15,500	15,550	4,213	235	632
9,050	9,100	3,086	632	632	12,300	12,350	4,191	479	632	15,550	15,600	4,213	231	632
9,100	9,150	3,103	632	632	12,350	12,400	4,213	476	632	15,600	15,650	4,213	227	632
9,150	9,200	3,120	632	632	12,400	12,450	4,213	472	632	15,650	15,700	4,213	223	632
9,200	9,250	3,137	632	632	12,450	12,500	4,213	468	632	15,700	15,750	4,213	219	632
9,250	9,300	3,154	632	632	12,500	12,550	4,213	464	632	15,750	15,800	4,213	215	632
9,300	9,350	3,171	632	632	12,550	12,600	4,213	460	632	15,800	15,850	4,213	212	632
9,350	9,400	3,188	632	632	12,600	12,650	4,213	456	632	15,850	15,900	4,213	208	632
9,400	9,450	3,205	632	632	12,650	12,700	4,213	453	632	15,900	15,950	4,213	204	632
9,450	9,500	3,222	632	632	12,700	12,750	4,213	449	632	15,950	16,000	4,213	200	632
9,500	9,550	3,239	632	632	12,750	12,800	4,213	445	632	16,000	16,050	4,213	196	632
9,550	9,600	3,256	632	632	12,800	12,850	4,213	441	632	16,050	16,100	4,213	193	632
9,600	9,650	3,273	632	632	12,850	12,900	4,213	437	632	16,100	16,150	4,213	189	632
9,650	9,700	3,290	632	632	12,900	12,950	4,213	433	632	16,150	16,200	4,213	185	632
9,700	9,750	3,307	632	632	12,950	13,000	4,213	430	632	16,200	16,250	4,213	181	632
9,750	9,800	3,324	632	632	13,000	13,050	4,213	426	632	16,250	16,300	4,213	177	632
9,800	9,850	3,341	632	632	13,050	13,100	4,213	422	632	16,300	16,350	4,213	173	632
9,850	9,900	3,358	632	632	13,100	13,150	4,213	418	632	16,350	16,400	4,213	170	632
9,900	9,950	3,375	632	632	13,150	13,200	4,213	414	632	16,400	16,450	4,213	166	632
9,950	10,000	3,392	632	632	13,200	13,250	4,213	411	632	16,450	16,500	4,213	162	632
10,000	10,050	3,409	632	632	13,250	13,300	4,213	407	632	16,500	16,550	4,213	158	632
10,050	10,100	3,426	632	632	13,300	13,350	4,213	403	632	16,550	16,600	4,213	154	632
10,100	10,150	3,443	632	632	13,350	13,400	4,213	399	632	16,600	16,650	4,213	150	632
10,150	10,200	3,460	632	632	13,400	13,450	4,213	395	632	16,650	16,700	4,213	147	632
10,200	10,250	3,477	632	632	13,450	13,500	4,213	391	632	16,700	16,750	4,213	143	632
10,250	10,300	3,494	632	632	13,500	13,550	4,213	388	632	16,750	16,800	4,213	139	632
10,300	10,350	3,511	632	632	13,550	13,600	4,213	384	632	16,800	16,850	4,213	135	632
10,350	10,400	3,528	629	632	13,600	13,650	4,213	380	632	16,850	16,900	4,213	131	632
10,400	10,450	3,545	625	632	13,650	13,700	4,213	376	632	16,900	16,950	4,213	127	632
10,450	10,500	3,562	621	632	13,700	13,750	4,213	372	632	16,950	17,000	4,213	124	632
10,500	10,550	3,579	617	632	13,750	13,800	4,213	368	632	17,000	17,050	4,213	120	632
10,550	10,600	3,596	613	632	13,800	13,850	4,213	365	632	17,050	17,100	4,213	116	632
10,600	10,650	3,613	609	632	13,850	13,900	4,213	361	632	17,100	17,150	4,213	112	632
10,650	10,700	3,630	606	632	13,900	13,950	4,213	357	632	17,150	17,200	4,213	108	632
10,700	10,750	3,647	602	632	13,950	14,000	4,213	353	632	17,200	17,250	4,213	105	632

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:		
17,250	17,300	4,213	101	630
17,300	17,350	4,213	97	626
17,350	17,400	4,213	93	622
17,400	17,450	4,213	89	619
17,450	17,500	4,213	85	615
17,500	17,550	4,213	82	611
17,550	17,600	4,213	78	607
17,600	17,650	4,213	74	603
17,650	17,700	4,213	70	599
17,700	17,750	4,213	66	596
17,750	17,800	4,213	62	592
17,800	17,850	4,213	59	588
17,850	17,900	4,213	55	584
17,900	17,950	4,213	51	580
17,950	18,000	4,213	47	577
18,000	18,050	4,213	43	573
18,050	18,100	4,213	40	569
18,100	18,150	4,213	36	565
18,150	18,200	4,213	32	561
18,200	18,250	4,213	28	557
18,250	18,300	4,213	24	554
18,300	18,350	4,213	20	550
18,350	18,400	4,213	17	546
18,400	18,450	4,213	13	542
18,450	18,500	4,213	9	538
18,500	18,550	4,213	5	534
18,550	18,600	4,213	*	531
18,600	18,650	4,213	0	527
18,650	18,700	4,213	0	523
18,700	18,750	4,213	0	519
18,750	18,800	4,213	0	515
18,800	18,850	4,213	0	512
18,850	18,900	4,213	0	508
18,900	18,950	4,213	0	504
18,950	19,000	4,213	0	500
19,000	19,050	4,213	0	496
19,050	19,100	4,213	0	492
19,100	19,150	4,213	0	489
19,150	19,200	4,213	0	485
19,200	19,250	4,213	0	481
19,250	19,300	4,213	0	477
19,300	19,350	4,213	0	473
19,350	19,400	4,213	0	469
19,400	19,450	4,213	0	466
19,450	19,500	4,213	0	462
19,500	19,550	4,213	0	458
19,550	19,600	4,213	0	454
19,600	19,650	4,213	0	450
19,650	19,700	4,213	0	446
19,700	19,750	4,213	0	443
19,750	19,800	4,213	0	439
19,800	19,850	4,213	0	435
19,850	19,900	4,213	0	431
19,900	19,950	4,213	0	427
19,950	20,000	4,213	0	424
20,000	20,050	4,213	0	420
20,050	20,100	4,213	0	416
20,100	20,150	4,213	0	412
20,150	20,200	4,213	0	408
20,200	20,250	4,213	0	404
20,250	20,300	4,213	0	401
20,300	20,350	4,213	0	397
20,350	20,400	4,213	0	393
20,400	20,450	4,213	0	389
20,450	20,500	4,213	0	385

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:		
20,500	20,550	4,213	0	381
20,550	20,600	4,213	0	378
20,600	20,650	4,213	0	374
20,650	20,700	4,213	0	370
20,700	20,750	4,213	0	366
20,750	20,800	4,213	0	362
20,800	20,850	4,213	0	359
20,850	20,900	4,213	0	355
20,900	20,950	4,213	0	351
20,950	21,000	4,213	0	347
21,000	21,050	4,213	0	343
21,050	21,100	4,213	0	339
21,100	21,150	4,213	0	336
21,150	21,200	4,213	0	332
21,200	21,250	4,213	0	328
21,250	21,300	4,213	0	324
21,300	21,350	4,213	0	320
21,350	21,400	4,213	0	316
21,400	21,450	4,213	0	313
21,450	21,500	4,213	0	309
21,500	21,550	4,213	0	305
21,550	21,600	4,213	0	301
21,600	21,650	4,213	0	297
21,650	21,700	4,213	0	293
21,700	21,750	4,213	0	290
21,750	21,800	4,213	0	286
21,800	21,850	4,213	0	282
21,850	21,900	4,213	0	278
21,900	21,950	4,213	0	274
21,950	22,000	4,213	0	271
22,000	22,050	4,213	0	267
22,050	22,100	4,213	0	263
22,100	22,150	4,213	0	259
22,150	22,200	4,213	0	255
22,200	22,250	4,213	0	251
22,250	22,300	4,213	0	248
22,300	22,350	4,213	0	244
22,350	22,400	4,213	0	240
22,400	22,450	4,213	0	236
22,450	22,500	4,213	0	232
22,500	22,550	4,213	0	228
22,550	22,600	4,213	0	225
22,600	22,650	4,213	0	221
22,650	22,700	4,213	0	217
22,700	22,750	4,213	0	213
22,750	22,800	4,204	0	209
22,800	22,850	4,196	0	206
22,850	22,900	4,188	0	202
22,900	22,950	4,180	0	198
22,950	23,000	4,172	0	194
23,000	23,050	4,164	0	190
23,050	23,100	4,156	0	186
23,100	23,150	4,148	0	183
23,150	23,200	4,140	0	179
23,200	23,250	4,132	0	175
23,250	23,300	4,124	0	171
23,300	23,350	4,116	0	167
23,350	23,400	4,108	0	163
23,400	23,450	4,100	0	160
23,450	23,500	4,092	0	156
23,500	23,550	4,084	0	152
23,550	23,600	4,076	0	148
23,600	23,650	4,068	0	144
23,650	23,700	4,060	0	140
23,700	23,750	4,052	0	137

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:		
23,750	23,800	4,044	0	133
23,800	23,850	4,036	0	129
23,850	23,900	4,028	0	125
23,900	23,950	4,020	0	121
23,950	24,000	4,012	0	118
24,000	24,050	4,004	0	114
24,050	24,100	3,996	0	110
24,100	24,150	3,988	0	106
24,150	24,200	3,980	0	102
24,200	24,250	3,973	0	98
24,250	24,300	3,965	0	95
24,300	24,350	3,957	0	91
24,350	24,400	3,949	0	87
24,400	24,450	3,941	0	83
24,450	24,500	3,933	0	79
24,500	24,550	3,925	0	75
24,550	24,600	3,917	0	72
24,600	24,650	3,909	0	68
24,650	24,700	3,901	0	64
24,700	24,750	3,893	0	60
24,750	24,800	3,885	0	56
24,800	24,850	3,877	0	53
24,850	24,900	3,869	0	49
24,900	24,950	3,861	0	45
24,950	25,000	3,853	0	41
25,000	25,050	3,845	0	37
25,050	25,100	3,837	0	33
25,100	25,150	3,829	0	30
25,150	25,200	3,821	0	26
25,200	25,250	3,813	0	22
25,250	25,300	3,805	0	18
25,300	25,350	3,797	0	14
25,350	25,400	3,789	0	10
25,400	25,450	3,781	0	7
25,450	25,500	3,773	0	3
25,500	25,550	3,765	0	**
25,550	25,600	3,757	0	0
25,600	25,650	3,749	0	0
25,650	25,700	3,741	0	0
25,700	25,750	3,733	0	0
25,750	25,800	3,725	0	0
25,800	25,850	3,717	0	0
25,850	25,900	3,709	0	0
25,900	25,950	3,701	0	0
25,950	26,000	3,693	0	0
26,000	26,050	3,685	0	0
26,050	26,100	3,677	0	0
26,100	26,150	3,669	0	0
26,150	26,200	3,661	0	0
26,200	26,250	3,653	0	0
26,250	26,300	3,645	0	0
26,300	26,350	3,637	0	0
26,350	26,400	3,629	0	0
26,400	26,450	3,621	0	0
26,450	26,500	3,613	0	0
26,500	26,550	3,605	0	0
26,550	26,600	3,597	0	0
26,600	26,650	3,589	0	0
26,650	26,700	3,581	0	0
26,700	26,750	3,573	0	0
26,750	26,800	3,565	0	0
26,800	26,850	3,557	0	0
26,850	26,900	3,549	0	0
26,900	26,950	3,541	0	0
26,950	27,000	3,533	0	0

* If the amount you are looking up in column b is at least $18,550 but less than $18,591, 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 $25,500 but less than $25,511, 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 –		
At least	But less than	a	b	c	At least	But less than	a	b	c	At least	But less than	a	b	c
		The amount to enter is:					The amount to enter is:					The amount to enter is:		
27,000	27,050	3,525	0	0	30,250	30,300	3,006	0	0	33,500	33,550	2,486	0	0
27,050	27,100	3,517	0	0	30,300	30,350	2,998	0	0	33,550	33,600	2,478	0	0
27,100	27,150	3,509	0	0	30,350	30,400	2,990	0	0	33,600	33,650	2,470	0	0
27,150	27,200	3,501	0	0	30,400	30,450	2,982	0	0	33,650	33,700	2,462	0	0
27,200	27,250	3,493	0	0	30,450	30,500	2,974	0	0	33,700	33,750	2,454	0	0
27,250	27,300	3,485	0	0	30,500	30,550	2,966	0	0	33,750	33,800	2,446	0	0
27,300	27,350	3,477	0	0	30,550	30,600	2,958	0	0	33,800	33,850	2,438	0	0
27,350	27,400	3,469	0	0	30,600	30,650	2,950	0	0	33,850	33,900	2,430	0	0
27,400	27,450	3,461	0	0	30,650	30,700	2,942	0	0	33,900	33,950	2,422	0	0
27,450	27,500	3,453	0	0	30,700	30,750	2,934	0	0	33,950	34,000	2,414	0	0
27,500	27,550	3,445	0	0	30,750	30,800	2,926	0	0	34,000	34,050	2,406	0	0
27,550	27,600	3,437	0	0	30,800	30,850	2,918	0	0	34,050	34,100	2,398	0	0
27,600	27,650	3,429	0	0	30,850	30,900	2,910	0	0	34,100	34,150	2,390	0	0
27,650	27,700	3,421	0	0	30,900	30,950	2,902	0	0	34,150	34,200	2,382	0	0
27,700	27,750	3,413	0	0	30,950	31,000	2,894	0	0	34,200	34,250	2,375	0	0
27,750	27,800	3,405	0	0	31,000	31,050	2,886	0	0	34,250	34,300	2,367	0	0
27,800	27,850	3,397	0	0	31,050	31,100	2,878	0	0	34,300	34,350	2,359	0	0
27,850	27,900	3,389	0	0	31,100	31,150	2,870	0	0	34,350	34,400	2,351	0	0
27,900	27,950	3,381	0	0	31,150	31,200	2,862	0	0	34,400	34,450	2,343	0	0
27,950	28,000	3,373	0	0	31,200	31,250	2,854	0	0	34,450	34,500	2,335	0	0
28,000	28,050	3,365	0	0	31,250	31,300	2,846	0	0	34,500	34,550	2,327	0	0
28,050	28,100	3,357	0	0	31,300	31,350	2,838	0	0	34,550	34,600	2,319	0	0
28,100	28,150	3,349	0	0	31,350	31,400	2,830	0	0	34,600	34,650	2,311	0	0
28,150	28,200	3,341	0	0	31,400	31,450	2,822	0	0	34,650	34,700	2,303	0	0
28,200	28,250	3,333	0	0	31,450	31,500	2,814	0	0	34,700	34,750	2,295	0	0
28,250	28,300	3,325	0	0	31,500	31,550	2,806	0	0	34,750	34,800	2,287	0	0
28,300	28,350	3,317	0	0	31,550	31,600	2,798	0	0	34,800	34,850	2,279	0	0
28,350	28,400	3,309	0	0	31,600	31,650	2,790	0	0	34,850	34,900	2,271	0	0
28,400	28,450	3,301	0	0	31,650	31,700	2,782	0	0	34,900	34,950	2,263	0	0
28,450	28,500	3,293	0	0	31,700	31,750	2,774	0	0	34,950	35,000	2,255	0	0
28,500	28,550	3,285	0	0	31,750	31,800	2,766	0	0	35,000	35,050	2,247	0	0
28,550	28,600	3,277	0	0	31,800	31,850	2,758	0	0	35,050	35,100	2,239	0	0
28,600	28,650	3,269	0	0	31,850	31,900	2,750	0	0	35,100	35,150	2,231	0	0
28,650	28,700	3,261	0	0	31,900	31,950	2,742	0	0	35,150	35,200	2,223	0	0
28,700	28,750	3,253	0	0	31,950	32,000	2,734	0	0	35,200	35,250	2,215	0	0
28,750	28,800	3,245	0	0	32,000	32,050	2,726	0	0	35,250	35,300	2,207	0	0
28,800	28,850	3,237	0	0	32,050	32,100	2,718	0	0	35,300	35,350	2,199	0	0
28,850	28,900	3,229	0	0	32,100	32,150	2,710	0	0	35,350	35,400	2,191	0	0
28,900	28,950	3,221	0	0	32,150	32,200	2,702	0	0	35,400	35,450	2,183	0	0
28,950	29,000	3,213	0	0	32,200	32,250	2,694	0	0	35,450	35,500	2,175	0	0
29,000	29,050	3,205	0	0	32,250	32,300	2,686	0	0	35,500	35,550	2,167	0	0
29,050	29,100	3,197	0	0	32,300	32,350	2,678	0	0	35,550	35,600	2,159	0	0
29,100	29,150	3,189	0	0	32,350	32,400	2,670	0	0	35,600	35,650	2,151	0	0
29,150	29,200	3,181	0	0	32,400	32,450	2,662	0	0	35,650	35,700	2,143	0	0
29,200	29,250	3,174	0	0	32,450	32,500	2,654	0	0	35,700	35,750	2,135	0	0
29,250	29,300	3,166	0	0	32,500	32,550	2,646	0	0	35,750	35,800	2,127	0	0
29,300	29,350	3,158	0	0	32,550	32,600	2,638	0	0	35,800	35,850	2,119	0	0
29,350	29,400	3,150	0	0	32,600	32,650	2,630	0	0	35,850	35,900	2,111	0	0
29,400	29,450	3,142	0	0	32,650	32,700	2,622	0	0	35,900	35,950	2,103	0	0
29,450	29,500	3,134	0	0	32,700	32,750	2,614	0	0	35,950	36,000	2,095	0	0
29,500	29,550	3,126	0	0	32,750	32,800	2,606	0	0	36,000	36,050	2,087	0	0
29,550	29,600	3,118	0	0	32,800	32,850	2,598	0	0	36,050	36,100	2,079	0	0
29,600	29,650	3,110	0	0	32,850	32,900	2,590	0	0	36,100	36,150	2,071	0	0
29,650	29,700	3,102	0	0	32,900	32,950	2,582	0	0	36,150	36,200	2,063	0	0
29,700	29,750	3,094	0	0	32,950	33,000	2,574	0	0	36,200	36,250	2,055	0	0
29,750	29,800	3,086	0	0	33,000	33,050	2,566	0	0	36,250	36,300	2,047	0	0
29,800	29,850	3,078	0	0	33,050	33,100	2,558	0	0	36,300	36,350	2,039	0	0
29,850	29,900	3,070	0	0	33,100	33,150	2,550	0	0	36,350	36,400	2,031	0	0
29,900	29,950	3,062	0	0	33,150	33,200	2,542	0	0	36,400	36,450	2,023	0	0
29,950	30,000	3,054	0	0	33,200	33,250	2,534	0	0	36,450	36,500	2,015	0	0
30,000	30,050	3,046	0	0	33,250	33,300	2,526	0	0	36,500	36,550	2,007	0	0
30,050	30,100	3,038	0	0	33,300	33,350	2,518	0	0	36,550	36,600	1,999	0	0
30,100	30,150	3,030	0	0	33,350	33,400	2,510	0	0	36,600	36,650	1,991	0	0
30,150	30,200	3,022	0	0	33,400	33,450	2,502	0	0	36,650	36,700	1,983	0	0
30,200	30,250	3,014	0	0	33,450	33,500	2,494	0	0	36,700	36,750	1,975	0	0

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:		
36,750	36,800	1,967	0	0
36,800	36,850	1,959	0	0
36,850	36,900	1,951	0	0
36,900	36,950	1,943	0	0
36,950	37,000	1,935	0	0
37,000	37,050	1,927	0	0
37,050	37,100	1,919	0	0
37,100	37,150	1,911	0	0
37,150	37,200	1,903	0	0
37,200	37,250	1,895	0	0
37,250	37,300	1,887	0	0
37,300	37,350	1,879	0	0
37,350	37,400	1,871	0	0
37,400	37,450	1,863	0	0
37,450	37,500	1,855	0	0
37,500	37,550	1,847	0	0
37,550	37,600	1,839	0	0
37,600	37,650	1,831	0	0
37,650	37,700	1,823	0	0
37,700	37,750	1,815	0	0
37,750	37,800	1,807	0	0
37,800	37,850	1,799	0	0
37,850	37,900	1,791	0	0
37,900	37,950	1,783	0	0
37,950	38,000	1,775	0	0
38,000	38,050	1,767	0	0
38,050	38,100	1,759	0	0
38,100	38,150	1,751	0	0
38,150	38,200	1,743	0	0
38,200	38,250	1,735	0	0
38,250	38,300	1,727	0	0
38,300	38,350	1,719	0	0
38,350	38,400	1,711	0	0
38,400	38,450	1,703	0	0
38,450	38,500	1,695	0	0
38,500	38,550	1,687	0	0
38,550	38,600	1,679	0	0
38,600	38,650	1,671	0	0
38,650	38,700	1,663	0	0
38,700	38,750	1,655	0	0
38,750	38,800	1,647	0	0
38,800	38,850	1,639	0	0
38,850	38,900	1,631	0	0
38,900	38,950	1,623	0	0
38,950	39,000	1,615	0	0
39,000	39,050	1,607	0	0
39,050	39,100	1,599	0	0
39,100	39,150	1,591	0	0
39,150	39,200	1,583	0	0
39,200	39,250	1,576	0	0
39,250	39,300	1,568	0	0
39,300	39,350	1,560	0	0
39,350	39,400	1,552	0	0
39,400	39,450	1,544	0	0
39,450	39,500	1,536	0	0
39,500	39,550	1,528	0	0
39,550	39,600	1,520	0	0
39,600	39,650	1,512	0	0
39,650	39,700	1,504	0	0
39,700	39,750	1,496	0	0
39,750	39,800	1,488	0	0
39,800	39,850	1,480	0	0
39,850	39,900	1,472	0	0
39,900	39,950	1,464	0	0
39,950	40,000	1,456	0	0

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:		
40,000	40,050	1,448	0	0
40,050	40,100	1,440	0	0
40,100	40,150	1,432	0	0
40,150	40,200	1,424	0	0
40,200	40,250	1,416	0	0
40,250	40,300	1,408	0	0
40,300	40,350	1,400	0	0
40,350	40,400	1,392	0	0
40,400	40,450	1,384	0	0
40,450	40,500	1,376	0	0
40,500	40,550	1,368	0	0
40,550	40,600	1,360	0	0
40,600	40,650	1,352	0	0
40,650	40,700	1,344	0	0
40,700	40,750	1,336	0	0
40,750	40,800	1,328	0	0
40,800	40,850	1,320	0	0
40,850	40,900	1,312	0	0
40,900	40,950	1,304	0	0
40,950	41,000	1,296	0	0
41,000	41,050	1,288	0	0
41,050	41,100	1,280	0	0
41,100	41,150	1,272	0	0
41,150	41,200	1,264	0	0
41,200	41,250	1,256	0	0
41,250	41,300	1,248	0	0
41,300	41,350	1,240	0	0
41,350	41,400	1,232	0	0
41,400	41,450	1,224	0	0
41,450	41,500	1,216	0	0
41,500	41,550	1,208	0	0
41,550	41,600	1,200	0	0
41,600	41,650	1,192	0	0
41,650	41,700	1,184	0	0
41,700	41,750	1,176	0	0
41,750	41,800	1,168	0	0
41,800	41,850	1,160	0	0
41,850	41,900	1,152	0	0
41,900	41,950	1,144	0	0
41,950	42,000	1,136	0	0
42,000	42,050	1,128	0	0
42,050	42,100	1,120	0	0
42,100	42,150	1,112	0	0
42,150	42,200	1,104	0	0
42,200	42,250	1,096	0	0
42,250	42,300	1,088	0	0
42,300	42,350	1,080	0	0
42,350	42,400	1,072	0	0
42,400	42,450	1,064	0	0
42,450	42,500	1,056	0	0
42,500	42,550	1,048	0	0
42,550	42,600	1,040	0	0
42,600	42,650	1,032	0	0
42,650	42,700	1,024	0	0
42,700	42,750	1,016	0	0
42,750	42,800	1,008	0	0
42,800	42,850	1,000	0	0
42,850	42,900	992	0	0
42,900	42,950	984	0	0
42,950	43,000	976	0	0
43,000	43,050	968	0	0
43,050	43,100	960	0	0
43,100	43,150	952	0	0
43,150	43,200	944	0	0
43,200	43,250	936	0	0

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:		
43,250	43,300	928	0	0
43,300	43,350	920	0	0
43,350	43,400	912	0	0
43,400	43,450	904	0	0
43,450	43,500	896	0	0
43,500	43,550	888	0	0
43,550	43,600	880	0	0
43,600	43,650	872	0	0
43,650	43,700	864	0	0
43,700	43,750	856	0	0
43,750	43,800	848	0	0
43,800	43,850	840	0	0
43,850	43,900	832	0	0
43,900	43,950	824	0	0
43,950	44,000	816	0	0
44,000	44,050	808	0	0
44,050	44,100	800	0	0
44,100	44,150	792	0	0
44,150	44,200	784	0	0
44,200	44,250	777	0	0
44,250	44,300	769	0	0
44,300	44,350	761	0	0
44,350	44,400	753	0	0
44,400	44,450	745	0	0
44,450	44,500	737	0	0
44,500	44,550	729	0	0
44,550	44,600	721	0	0
44,600	44,650	713	0	0
44,650	44,700	705	0	0
44,700	44,750	697	0	0
44,750	44,800	689	0	0
44,800	44,850	681	0	0
44,850	44,900	673	0	0
44,900	44,950	665	0	0
44,950	45,000	657	0	0
45,000	45,050	649	0	0
45,050	45,100	641	0	0
45,100	45,150	633	0	0
45,150	45,200	625	0	0
45,200	45,250	617	0	0
45,250	45,300	609	0	0
45,300	45,350	601	0	0
45,350	45,400	593	0	0
45,400	45,450	585	0	0
45,450	45,500	577	0	0
45,500	45,550	569	0	0
45,550	45,600	561	0	0
45,600	45,650	553	0	0
45,650	45,700	545	0	0
45,700	45,750	537	0	0
45,750	45,800	529	0	0
45,800	45,850	521	0	0
45,850	45,900	513	0	0
45,900	45,950	505	0	0
45,950	46,000	497	0	0
46,000	46,050	489	0	0
46,050	46,100	481	0	0
46,100	46,150	473	0	0
46,150	46,200	465	0	0
46,200	46,250	457	0	0
46,250	46,300	449	0	0
46,300	46,350	441	0	0
46,350	46,400	433	0	0
46,400	46,450	425	0	0
46,450	46,500	417	0	0

If the amount on Form IT-209, line 16 or 17 is – At least	But less than	a	b	c	If the amount on Form IT-209, line 16 or 17 is – At least	But less than	a	b	c	If the amount on Form IT-209, line 16 or 17 is – At least	But less than	a	b	c
46,500	46,550	409	0	0	47,500	47,550	249	0	0	48,500	48,550	89	0	0
46,550	46,600	401	0	0	47,550	47,600	241	0	0	48,550	48,600	81	0	0
46,600	46,650	393	0	0	47,600	47,650	233	0	0	48,600	48,650	73	0	0
46,650	46,700	385	0	0	47,650	47,700	225	0	0	48,650	48,700	65	0	0
46,700	46,750	377	0	0	47,700	47,750	217	0	0	48,700	48,750	57	0	0
46,750	46,800	369	0	0	47,750	47,800	209	0	0	48,750	48,800	49	0	0
46,800	46,850	361	0	0	47,800	47,850	201	0	0	48,800	48,850	41	0	0
46,850	46,900	353	0	0	47,850	47,900	193	0	0	48,850	48,900	33	0	0
46,900	46,950	345	0	0	47,900	47,950	185	0	0	48,900	48,950	25	0	0
46,950	47,000	337	0	0	47,950	48,000	177	0	0	48,950	49,000	17	0	0
47,000	47,050	329	0	0	48,000	48,050	169	0	0	49,000	49,050	9	0	0
47,050	47,100	321	0	0	48,050	48,100	161	0	0	49,050	49,100	*	0	0
47,100	47,150	313	0	0	48,100	48,150	153	0	0					
47,150	47,200	305	0	0	48,150	48,200	145	0	0					
47,200	47,250	297	0	0	48,200	48,250	137	0	0					
47,250	47,300	289	0	0	48,250	48,300	129	0	0					
47,300	47,350	281	0	0	48,300	48,350	121	0	0					
47,350	47,400	273	0	0	48,350	48,400	113	0	0					
47,400	47,450	265	0	0	48,400	48,450	105	0	0					
47,450	47,500	257	0	0	48,450	48,500	97	0	0					

* If the amount you are looking up in **column a** is at least $49,050 but less than $49,084 the amount to enter is $3; above this amount you **cannot** take the credit.