

**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. The credit is available for tax years beginning on or after January 1, 2006, and before January 1, 2013.

Who is eligible to claim this credit?

You may claim the noncustodial EIC only if you meet **all** of the following conditions for tax year 2009. 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 Support Collection Unit (SCU) pursuant to Social Services Law section 111(h), and
- have paid an amount in child support in 2009 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 *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 2009 NYS income tax return. If you have already filed your original return, you must file an amended NYS return and attach 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 an 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 for 2009, 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 for up to three children who did not reside with you in 2009 and were under age 18 on December 31, 2009. You are not required to include the child's social security number; however, leaving these boxes blank may delay the processing of your return.

Line 7 — For the federal EIC, the Social Security Administration must issue a valid social security number (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.

Line 10 — You cannot claim the noncustodial EIC if your investment income is more than \$3,100. For most people, investment income is the **total amount** of the following:

- taxable interest income (from federal Form 1040A or Form 1040, line 8a);
- tax-exempt interest income (from federal Form 1040A or Form 1040, line 8b);
- ordinary dividends income (from federal Form 1040A or Form 1040, line 9a); **and**
- capital gains net income from Form 1040A, line 10 or Form 1040, line 13 (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, 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-150, line 1, or 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 1040EZ, line 9b; Form 1040A, line 41b; or Form 1040, line 64b, 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 — If you were paid any amount for work while an inmate in a penal institution, **or** if you received a taxable scholarship or fellowship grant, or 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 wage and tax statement(s) federal Form W-2, box 11. Enter the amount on line 14.

Line 15 — Business income or loss applies only to federal Form 1040 filers. 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 or Schedule C-EZ 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 Schedule SE	
1a. Enter any amount from federal Schedule SE, Section A, line 3, or Section B, line 3	1a. _____
1b. Enter any amount from federal Schedule SE, Section B, line 4b and line 5a	1b. _____
1c. Add lines 1a and 1b	1c. _____
1d. Enter the amount from federal Schedule SE, Section A, line 6, or Section B, line 13, whichever applies	1d. _____
1e. Subtract line 1d from 1c	1e. _____
Self-employed individuals NOT required to file 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 4029 or federal Form 4361, or any income or loss from a qualified joint venture reporting only rental real estate income not subject to self-employment tax.	
2a. Enter any net farm profit (or loss) from federal Schedule F, line 36, 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; federal Schedule C-EZ, line 3; federal Form 1065, Schedule K-1, box 14, code A (other than farming); and federal Form 1065-B, Schedule K-1, box 9, code J1*	2b. _____
2c. Add lines 2a and 2b	2c. _____
* Reduce any federal Schedule K-1 amounts by any partnership section 179 expense deduction claimed, unreimbursed partnership expenses claimed, and depletion claimed on oil and gas properties. If you have any federal Schedule K-1 amounts, complete the appropriate line(s) of federal Schedule SE, Section A. Put your name and social security number on federal Schedule SE and attach it to your return.	
Statutory employees filing Schedule C or C-EZ	
3. Enter the amount from federal Schedule C, line 1, or federal Schedule C-EZ, 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 for 2009, 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-150, line 41, or Form IT-201, line 66.

Attach Form IT-209 to your return.

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

Complete Schedule B only if you claimed a federal EIC for 2009.

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

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

If you received a federal EIC for 2009 and you were a resident or part-year resident of NYC, complete **Worksheet C** below to calculate your NYC EIC.

Instructions for completing Worksheet C

Line 1 — You must have claimed the federal EIC for 2009 in order to claim the NYC EIC.

Line 4 — Complete this line only if your filing status is ③, *Married filing separate return*. See the instructions for Form IT-150 and 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-150, line 45, or 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, 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. Amount of federal EIC claimed (from federal Form 1040EZ, line 9a, Form 1040A, line 41a, or Form 1040, line 64a)	1.	_____
2. NYC EIC rate 5% (.05).....	2.	<u> .05 </u>
3. Allowable NYC EIC (<i>multiply line 1 by line 2</i>)... 3.	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-150, line 45, or 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-150, line 45, or 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.	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.	_____

2009 Noncustodial EIC Table

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

1. To find your credit, 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 credit 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 –		
		a	b	c
At least	But less than	Your credit 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

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	Your credit is:			At least	But less than	Your credit is:			At least	But less than	Your credit 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	457	457
1,050	1,100	366	82	82	3,550	3,600	1,216	273	273	6,050	6,100	2,066	457	457
1,100	1,150	383	86	86	3,600	3,650	1,233	277	277	6,100	6,150	2,083	457	457
1,150	1,200	400	90	90	3,650	3,700	1,250	281	281	6,150	6,200	2,100	457	457
1,200	1,250	417	94	94	3,700	3,750	1,267	285	285	6,200	6,250	2,117	457	457
1,250	1,300	434	98	98	3,750	3,800	1,284	289	289	6,250	6,300	2,134	457	457
1,300	1,350	451	101	101	3,800	3,850	1,301	293	293	6,300	6,350	2,151	457	457
1,350	1,400	468	105	105	3,850	3,900	1,318	296	296	6,350	6,400	2,168	457	457
1,400	1,450	485	109	109	3,900	3,950	1,335	300	300	6,400	6,450	2,185	457	457
1,450	1,500	502	113	113	3,950	4,000	1,352	304	304	6,450	6,500	2,202	457	457
1,500	1,550	519	117	117	4,000	4,050	1,369	308	308	6,500	6,550	2,219	457	457
1,550	1,600	536	120	120	4,050	4,100	1,386	312	312	6,550	6,600	2,236	457	457
1,600	1,650	553	124	124	4,100	4,150	1,403	316	316	6,600	6,650	2,253	457	457
1,650	1,700	570	128	128	4,150	4,200	1,420	319	319	6,650	6,700	2,270	457	457
1,700	1,750	587	132	132	4,200	4,250	1,437	323	323	6,700	6,750	2,287	457	457
1,750	1,800	604	136	136	4,250	4,300	1,454	327	327	6,750	6,800	2,304	457	457
1,800	1,850	621	140	140	4,300	4,350	1,471	331	331	6,800	6,850	2,321	457	457
1,850	1,900	638	143	143	4,350	4,400	1,488	335	335	6,850	6,900	2,338	457	457
1,900	1,950	655	147	147	4,400	4,450	1,505	339	339	6,900	6,950	2,355	457	457
1,950	2,000	672	151	151	4,450	4,500	1,522	342	342	6,950	7,000	2,372	457	457
2,000	2,050	689	155	155	4,500	4,550	1,539	346	346	7,000	7,050	2,389	457	457
2,050	2,100	706	159	159	4,550	4,600	1,556	350	350	7,050	7,100	2,406	457	457
2,100	2,150	723	163	163	4,600	4,650	1,573	354	354	7,100	7,150	2,423	457	457
2,150	2,200	740	166	166	4,650	4,700	1,590	358	358	7,150	7,200	2,440	457	457
2,200	2,250	757	170	170	4,700	4,750	1,607	361	361	7,200	7,250	2,457	457	457
2,250	2,300	774	174	174	4,750	4,800	1,624	365	365	7,250	7,300	2,474	457	457
2,300	2,350	791	178	178	4,800	4,850	1,641	369	369	7,300	7,350	2,491	457	457
2,350	2,400	808	182	182	4,850	4,900	1,658	373	373	7,350	7,400	2,508	457	457
2,400	2,450	825	186	186	4,900	4,950	1,675	377	377	7,400	7,450	2,525	457	457
2,450	2,500	842	189	189	4,950	5,000	1,692	381	381	7,450	7,500	2,542	457	457

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	Your credit is:			At least	But less than	Your credit is:			At least	But less than	Your credit is:		
7,500	7,550	2,559	452	457	10,000	10,050	3,043	261	457	12,500	12,550	3,043	70	452
7,550	7,600	2,576	449	457	10,050	10,100	3,043	257	457	12,550	12,600	3,043	66	449
7,600	7,650	2,593	445	457	10,100	10,150	3,043	254	457	12,600	12,650	3,043	62	445
7,650	7,700	2,610	441	457	10,150	10,200	3,043	250	457	12,650	12,700	3,043	59	441
7,700	7,750	2,627	437	457	10,200	10,250	3,043	246	457	12,700	12,750	3,043	55	437
7,750	7,800	2,644	433	457	10,250	10,300	3,043	242	457	12,750	12,800	3,043	51	433
7,800	7,850	2,661	430	457	10,300	10,350	3,043	238	457	12,800	12,850	3,043	47	430
7,850	7,900	2,678	426	457	10,350	10,400	3,043	234	457	12,850	12,900	3,043	43	426
7,900	7,950	2,695	422	457	10,400	10,450	3,043	231	457	12,900	12,950	3,043	39	422
7,950	8,000	2,712	418	457	10,450	10,500	3,043	227	457	12,950	13,000	3,043	36	418
8,000	8,050	2,729	414	457	10,500	10,550	3,043	223	457	13,000	13,050	3,043	32	414
8,050	8,100	2,746	410	457	10,550	10,600	3,043	219	457	13,050	13,100	3,043	28	410
8,100	8,150	2,763	407	457	10,600	10,650	3,043	215	457	13,100	13,150	3,043	24	407
8,150	8,200	2,780	403	457	10,650	10,700	3,043	212	457	13,150	13,200	3,043	20	403
8,200	8,250	2,797	399	457	10,700	10,750	3,043	208	457	13,200	13,250	3,043	16	399
8,250	8,300	2,814	395	457	10,750	10,800	3,043	204	457	13,250	13,300	3,043	13	395
8,300	8,350	2,831	391	457	10,800	10,850	3,043	200	457	13,300	13,350	3,043	9	391
8,350	8,400	2,848	387	457	10,850	10,900	3,043	196	457	13,350	13,400	3,043	5	387
8,400	8,450	2,865	384	457	10,900	10,950	3,043	192	457	13,400	13,450	3,043	*	384
8,450	8,500	2,882	380	457	10,950	11,000	3,043	189	457	13,450	13,500	3,043	0	380
8,500	8,550	2,899	376	457	11,000	11,050	3,043	185	457	13,500	13,550	3,043	0	376
8,550	8,600	2,916	372	457	11,050	11,100	3,043	181	457	13,550	13,600	3,043	0	372
8,600	8,650	2,933	368	457	11,100	11,150	3,043	177	457	13,600	13,650	3,043	0	368
8,650	8,700	2,950	365	457	11,150	11,200	3,043	173	457	13,650	13,700	3,043	0	365
8,700	8,750	2,967	361	457	11,200	11,250	3,043	169	457	13,700	13,750	3,043	0	361
8,750	8,800	2,984	357	457	11,250	11,300	3,043	166	457	13,750	13,800	3,043	0	357
8,800	8,850	3,001	353	457	11,300	11,350	3,043	162	457	13,800	13,850	3,043	0	353
8,850	8,900	3,018	349	457	11,350	11,400	3,043	158	457	13,850	13,900	3,043	0	349
8,900	8,950	3,035	345	457	11,400	11,450	3,043	154	457	13,900	13,950	3,043	0	345
8,950	9,000	3,043	342	457	11,450	11,500	3,043	150	457	13,950	14,000	3,043	0	342
9,000	9,050	3,043	338	457	11,500	11,550	3,043	146	457	14,000	14,050	3,043	0	338
9,050	9,100	3,043	334	457	11,550	11,600	3,043	143	457	14,050	14,100	3,043	0	334
9,100	9,150	3,043	330	457	11,600	11,650	3,043	139	457	14,100	14,150	3,043	0	330
9,150	9,200	3,043	326	457	11,650	11,700	3,043	135	457	14,150	14,200	3,043	0	326
9,200	9,250	3,043	322	457	11,700	11,750	3,043	131	457	14,200	14,250	3,043	0	322
9,250	9,300	3,043	319	457	11,750	11,800	3,043	127	457	14,250	14,300	3,043	0	319
9,300	9,350	3,043	315	457	11,800	11,850	3,043	124	457	14,300	14,350	3,043	0	315
9,350	9,400	3,043	311	457	11,850	11,900	3,043	120	457	14,350	14,400	3,043	0	311
9,400	9,450	3,043	307	457	11,900	11,950	3,043	116	457	14,400	14,450	3,043	0	307
9,450	9,500	3,043	303	457	11,950	12,000	3,043	112	457	14,450	14,500	3,043	0	303
9,500	9,550	3,043	299	457	12,000	12,050	3,043	108	457	14,500	14,550	3,043	0	299
9,550	9,600	3,043	296	457	12,050	12,100	3,043	104	457	14,550	14,600	3,043	0	296
9,600	9,650	3,043	292	457	12,100	12,150	3,043	101	457	14,600	14,650	3,043	0	292
9,650	9,700	3,043	288	457	12,150	12,200	3,043	97	457	14,650	14,700	3,043	0	288
9,700	9,750	3,043	284	457	12,200	12,250	3,043	93	457	14,700	14,750	3,043	0	284
9,750	9,800	3,043	280	457	12,250	12,300	3,043	89	457	14,750	14,800	3,043	0	280
9,800	9,850	3,043	277	457	12,300	12,350	3,043	85	457	14,800	14,850	3,043	0	277
9,850	9,900	3,043	273	457	12,350	12,400	3,043	81	457	14,850	14,900	3,043	0	273
9,900	9,950	3,043	269	457	12,400	12,450	3,043	78	457	14,900	14,950	3,043	0	269
9,950	10,000	3,043	265	457	12,450	12,500	3,043	74	457	14,950	15,000	3,043	0	265

* If the amount you are looking up in **column b** is at least \$13,400 but less than \$13,440 your credit is \$2.00; 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	Your credit is:			At least	But less than	Your credit is:			At least	But less than	Your credit is:		
15,000	15,050	3,043	0	261	17,500	17,550	2,866	0	70	20,000	20,050	2,467	0	0
15,050	15,100	3,043	0	257	17,550	17,600	2,858	0	66	20,050	20,100	2,459	0	0
15,100	15,150	3,043	0	254	17,600	17,650	2,850	0	62	20,100	20,150	2,451	0	0
15,150	15,200	3,043	0	250	17,650	17,700	2,842	0	59	20,150	20,200	2,443	0	0
15,200	15,250	3,043	0	246	17,700	17,750	2,834	0	55	20,200	20,250	2,435	0	0
15,250	15,300	3,043	0	242	17,750	17,800	2,826	0	51	20,250	20,300	2,427	0	0
15,300	15,350	3,043	0	238	17,800	17,850	2,818	0	47	20,300	20,350	2,419	0	0
15,350	15,400	3,043	0	234	17,850	17,900	2,810	0	43	20,350	20,400	2,411	0	0
15,400	15,450	3,043	0	231	17,900	17,950	2,803	0	39	20,400	20,450	2,403	0	0
15,450	15,500	3,043	0	227	17,950	18,000	2,795	0	36	20,450	20,500	2,395	0	0
15,500	15,550	3,043	0	223	18,000	18,050	2,787	0	32	20,500	20,550	2,387	0	0
15,550	15,600	3,043	0	219	18,050	18,100	2,779	0	28	20,550	20,600	2,379	0	0
15,600	15,650	3,043	0	215	18,100	18,150	2,771	0	24	20,600	20,650	2,371	0	0
15,650	15,700	3,043	0	212	18,150	18,200	2,763	0	20	20,650	20,700	2,363	0	0
15,700	15,750	3,043	0	208	18,200	18,250	2,755	0	16	20,700	20,750	2,355	0	0
15,750	15,800	3,043	0	204	18,250	18,300	2,747	0	13	20,750	20,800	2,347	0	0
15,800	15,850	3,043	0	200	18,300	18,350	2,739	0	9	20,800	20,850	2,339	0	0
15,850	15,900	3,043	0	196	18,350	18,400	2,731	0	5	20,850	20,900	2,331	0	0
15,900	15,950	3,043	0	192	18,400	18,450	2,723	0	**	20,900	20,950	2,323	0	0
15,950	16,000	3,043	0	189	18,450	18,500	2,715	0	0	20,950	21,000	2,315	0	0
16,000	16,050	3,043	0	185	18,500	18,550	2,707	0	0	21,000	21,050	2,307	0	0
16,050	16,100	3,043	0	181	18,550	18,600	2,699	0	0	21,050	21,100	2,299	0	0
16,100	16,150	3,043	0	177	18,600	18,650	2,691	0	0	21,100	21,150	2,291	0	0
16,150	16,200	3,043	0	173	18,650	18,700	2,683	0	0	21,150	21,200	2,283	0	0
16,200	16,250	3,043	0	169	18,700	18,750	2,675	0	0	21,200	21,250	2,275	0	0
16,250	16,300	3,043	0	166	18,750	18,800	2,667	0	0	21,250	21,300	2,267	0	0
16,300	16,350	3,043	0	162	18,800	18,850	2,659	0	0	21,300	21,350	2,259	0	0
16,350	16,400	3,043	0	158	18,850	18,900	2,651	0	0	21,350	21,400	2,251	0	0
16,400	16,450	3,043	0	154	18,900	18,950	2,643	0	0	21,400	21,450	2,243	0	0
16,450	16,500	3,034	0	150	18,950	19,000	2,635	0	0	21,450	21,500	2,235	0	0
16,500	16,550	3,026	0	146	19,000	19,050	2,627	0	0	21,500	21,550	2,227	0	0
16,550	16,600	3,018	0	143	19,050	19,100	2,619	0	0	21,550	21,600	2,219	0	0
16,600	16,650	3,010	0	139	19,100	19,150	2,611	0	0	21,600	21,650	2,211	0	0
16,650	16,700	3,002	0	135	19,150	19,200	2,603	0	0	21,650	21,700	2,203	0	0
16,700	16,750	2,994	0	131	19,200	19,250	2,595	0	0	21,700	21,750	2,195	0	0
16,750	16,800	2,986	0	127	19,250	19,300	2,587	0	0	21,750	21,800	2,187	0	0
16,800	16,850	2,978	0	124	19,300	19,350	2,579	0	0	21,800	21,850	2,179	0	0
16,850	16,900	2,970	0	120	19,350	19,400	2,571	0	0	21,850	21,900	2,171	0	0
16,900	16,950	2,962	0	116	19,400	19,450	2,563	0	0	21,900	21,950	2,163	0	0
16,950	17,000	2,954	0	112	19,450	19,500	2,555	0	0	21,950	22,000	2,155	0	0
17,000	17,050	2,946	0	108	19,500	19,550	2,547	0	0	22,000	22,050	2,147	0	0
17,050	17,100	2,938	0	104	19,550	19,600	2,539	0	0	22,050	22,100	2,139	0	0
17,100	17,150	2,930	0	101	19,600	19,650	2,531	0	0	22,100	22,150	2,131	0	0
17,150	17,200	2,922	0	97	19,650	19,700	2,523	0	0	22,150	22,200	2,123	0	0
17,200	17,250	2,914	0	93	19,700	19,750	2,515	0	0	22,200	22,250	2,115	0	0
17,250	17,300	2,906	0	89	19,750	19,800	2,507	0	0	22,250	22,300	2,107	0	0
17,300	17,350	2,898	0	85	19,800	19,850	2,499	0	0	22,300	22,350	2,099	0	0
17,350	17,400	2,890	0	81	19,850	19,900	2,491	0	0	22,350	22,400	2,091	0	0
17,400	17,450	2,882	0	78	19,900	19,950	2,483	0	0	22,400	22,450	2,083	0	0
17,450	17,500	2,874	0	74	19,950	20,000	2,475	0	0	22,450	22,500	2,075	0	0

** If the amount you are looking up in column c is at least \$18,400 but less than \$18,440 your credit is \$2.00; 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	Your credit is:			At least	But less than	Your credit is:			At least	But less than	Your credit is:		
22,500	22,550	2,067	0	0	25,000	25,050	1,668	0	0	27,500	27,550	1,268	0	0
22,550	22,600	2,059	0	0	25,050	25,100	1,660	0	0	27,550	27,600	1,260	0	0
22,600	22,650	2,051	0	0	25,100	25,150	1,652	0	0	27,600	27,650	1,252	0	0
22,650	22,700	2,043	0	0	25,150	25,200	1,644	0	0	27,650	27,700	1,244	0	0
22,700	22,750	2,035	0	0	25,200	25,250	1,636	0	0	27,700	27,750	1,236	0	0
22,750	22,800	2,027	0	0	25,250	25,300	1,628	0	0	27,750	27,800	1,228	0	0
22,800	22,850	2,019	0	0	25,300	25,350	1,620	0	0	27,800	27,850	1,220	0	0
22,850	22,900	2,011	0	0	25,350	25,400	1,612	0	0	27,850	27,900	1,212	0	0
22,900	22,950	2,004	0	0	25,400	25,450	1,604	0	0	27,900	27,950	1,205	0	0
22,950	23,000	1,996	0	0	25,450	25,500	1,596	0	0	27,950	28,000	1,197	0	0
23,000	23,050	1,988	0	0	25,500	25,550	1,588	0	0	28,000	28,050	1,189	0	0
23,050	23,100	1,980	0	0	25,550	25,600	1,580	0	0	28,050	28,100	1,181	0	0
23,100	23,150	1,972	0	0	25,600	25,650	1,572	0	0	28,100	28,150	1,173	0	0
23,150	23,200	1,964	0	0	25,650	25,700	1,564	0	0	28,150	28,200	1,165	0	0
23,200	23,250	1,956	0	0	25,700	25,750	1,556	0	0	28,200	28,250	1,157	0	0
23,250	23,300	1,948	0	0	25,750	25,800	1,548	0	0	28,250	28,300	1,149	0	0
23,300	23,350	1,940	0	0	25,800	25,850	1,540	0	0	28,300	28,350	1,141	0	0
23,350	23,400	1,932	0	0	25,850	25,900	1,532	0	0	28,350	28,400	1,133	0	0
23,400	23,450	1,924	0	0	25,900	25,950	1,524	0	0	28,400	28,450	1,125	0	0
23,450	23,500	1,916	0	0	25,950	26,000	1,516	0	0	28,450	28,500	1,117	0	0
23,500	23,550	1,908	0	0	26,000	26,050	1,508	0	0	28,500	28,550	1,109	0	0
23,550	23,600	1,900	0	0	26,050	26,100	1,500	0	0	28,550	28,600	1,101	0	0
23,600	23,650	1,892	0	0	26,100	26,150	1,492	0	0	28,600	28,650	1,093	0	0
23,650	23,700	1,884	0	0	26,150	26,200	1,484	0	0	28,650	28,700	1,085	0	0
23,700	23,750	1,876	0	0	26,200	26,250	1,476	0	0	28,700	28,750	1,077	0	0
23,750	23,800	1,868	0	0	26,250	26,300	1,468	0	0	28,750	28,800	1,069	0	0
23,800	23,850	1,860	0	0	26,300	26,350	1,460	0	0	28,800	28,850	1,061	0	0
23,850	23,900	1,852	0	0	26,350	26,400	1,452	0	0	28,850	28,900	1,053	0	0
23,900	23,950	1,844	0	0	26,400	26,450	1,444	0	0	28,900	28,950	1,045	0	0
23,950	24,000	1,836	0	0	26,450	26,500	1,436	0	0	28,950	29,000	1,037	0	0
24,000	24,050	1,828	0	0	26,500	26,550	1,428	0	0	29,000	29,050	1,029	0	0
24,050	24,100	1,820	0	0	26,550	26,600	1,420	0	0	29,050	29,100	1,021	0	0
24,100	24,150	1,812	0	0	26,600	26,650	1,412	0	0	29,100	29,150	1,013	0	0
24,150	24,200	1,804	0	0	26,650	26,700	1,404	0	0	29,150	29,200	1,005	0	0
24,200	24,250	1,796	0	0	26,700	26,750	1,396	0	0	29,200	29,250	997	0	0
24,250	24,300	1,788	0	0	26,750	26,800	1,388	0	0	29,250	29,300	989	0	0
24,300	24,350	1,780	0	0	26,800	26,850	1,380	0	0	29,300	29,350	981	0	0
24,350	24,400	1,772	0	0	26,850	26,900	1,372	0	0	29,350	29,400	973	0	0
24,400	24,450	1,764	0	0	26,900	26,950	1,364	0	0	29,400	29,450	965	0	0
24,450	24,500	1,756	0	0	26,950	27,000	1,356	0	0	29,450	29,500	957	0	0
24,500	24,550	1,748	0	0	27,000	27,050	1,348	0	0	29,500	29,550	949	0	0
24,550	24,600	1,740	0	0	27,050	27,100	1,340	0	0	29,550	29,600	941	0	0
24,600	24,650	1,732	0	0	27,100	27,150	1,332	0	0	29,600	29,650	933	0	0
24,650	24,700	1,724	0	0	27,150	27,200	1,324	0	0	29,650	29,700	925	0	0
24,700	24,750	1,716	0	0	27,200	27,250	1,316	0	0	29,700	29,750	917	0	0
24,750	24,800	1,708	0	0	27,250	27,300	1,308	0	0	29,750	29,800	909	0	0
24,800	24,850	1,700	0	0	27,300	27,350	1,300	0	0	29,800	29,850	901	0	0
24,850	24,900	1,692	0	0	27,350	27,400	1,292	0	0	29,850	29,900	893	0	0
24,900	24,950	1,684	0	0	27,400	27,450	1,284	0	0	29,900	29,950	885	0	0
24,950	25,000	1,676	0	0	27,450	27,500	1,276	0	0	29,950	30,000	877	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	Your credit is:			At least	But less than	Your credit is:			At least	But less than	Your credit is:		
30,000	30,050	869	0	0	32,500	32,550	469	0	0	35,000	35,050	70	0	0
30,050	30,100	861	0	0	32,550	32,600	461	0	0	35,050	35,100	62	0	0
30,100	30,150	853	0	0	32,600	32,650	453	0	0	35,100	35,150	54	0	0
30,150	30,200	845	0	0	32,650	32,700	445	0	0	35,150	35,200	46	0	0
30,200	30,250	837	0	0	32,700	32,750	437	0	0	35,200	35,250	38	0	0
30,250	30,300	829	0	0	32,750	32,800	429	0	0	35,250	35,300	30	0	0
30,300	30,350	821	0	0	32,800	32,850	421	0	0	35,300	35,350	22	0	0
30,350	30,400	813	0	0	32,850	32,900	413	0	0	35,350	35,400	14	0	0
30,400	30,450	805	0	0	32,900	32,950	406	0	0	35,400	35,450	6	0	0
30,450	30,500	797	0	0	32,950	33,000	398	0	0	35,450	35,500	***	0	0
30,500	30,550	789	0	0	33,000	33,050	390	0	0					
30,550	30,600	781	0	0	33,050	33,100	382	0	0					
30,600	30,650	773	0	0	33,100	33,150	374	0	0					
30,650	30,700	765	0	0	33,150	33,200	366	0	0					
30,700	30,750	757	0	0	33,200	33,250	358	0	0					
30,750	30,800	749	0	0	33,250	33,300	350	0	0					
30,800	30,850	741	0	0	33,300	33,350	342	0	0					
30,850	30,900	733	0	0	33,350	33,400	334	0	0					
30,900	30,950	725	0	0	33,400	33,450	326	0	0					
30,950	31,000	717	0	0	33,450	33,500	318	0	0					
31,000	31,050	709	0	0	33,500	33,550	310	0	0					
31,050	31,100	701	0	0	33,550	33,600	302	0	0					
31,100	31,150	693	0	0	33,600	33,650	294	0	0					
31,150	31,200	685	0	0	33,650	33,700	286	0	0					
31,200	31,250	677	0	0	33,700	33,750	278	0	0					
31,250	31,300	669	0	0	33,750	33,800	270	0	0					
31,300	31,350	661	0	0	33,800	33,850	262	0	0					
31,350	31,400	653	0	0	33,850	33,900	254	0	0					
31,400	31,450	645	0	0	33,900	33,950	246	0	0					
31,450	31,500	637	0	0	33,950	34,000	238	0	0					
31,500	31,550	629	0	0	34,000	34,050	230	0	0					
31,550	31,600	621	0	0	34,050	34,100	222	0	0					
31,600	31,650	613	0	0	34,100	34,150	214	0	0					
31,650	31,700	605	0	0	34,150	34,200	206	0	0					
31,700	31,750	597	0	0	34,200	34,250	198	0	0					
31,750	31,800	589	0	0	34,250	34,300	190	0	0					
31,800	31,850	581	0	0	34,300	34,350	182	0	0					
31,850	31,900	573	0	0	34,350	34,400	174	0	0					
31,900	31,950	565	0	0	34,400	34,450	166	0	0					
31,950	32,000	557	0	0	34,450	34,500	158	0	0					
32,000	32,050	549	0	0	34,500	34,550	150	0	0					
32,050	32,100	541	0	0	34,550	34,600	142	0	0					
32,100	32,150	533	0	0	34,600	34,650	134	0	0					
32,150	32,200	525	0	0	34,650	34,700	126	0	0					
32,200	32,250	517	0	0	34,700	34,750	118	0	0					
32,250	32,300	509	0	0	34,750	34,800	110	0	0					
32,300	32,350	501	0	0	34,800	34,850	102	0	0					
32,350	32,400	493	0	0	34,850	34,900	94	0	0					
32,400	32,450	485	0	0	34,900	34,950	86	0	0					
32,450	32,500	477	0	0	34,950	35,000	78	0	0					

*** If the amount you are looking up in column a is at least \$35,450 but less than \$35,463 your credit is \$1.00; above this amount you cannot take the credit.