



Instructions for Form IT-209

Claim for Noncustodial Parent New York State Earned Income Credit

IT-209-I

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

General information

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

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

Who is eligible to claim this credit?

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

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

What is the amount of credit?

The amount of credit is equal to the greater of:

- 20% of the federal EIC that would have been allowed (based on your NY recomputed FAGI and recomputed earned income) if the noncustodial child met the definition of a qualifying child, computed as if you had one qualifying child and without the benefit of the joint return phase out amount (even if your filing status is *Married filing joint return*); **or**
- 2.5 times the federal EIC that would have been allowed (based on your NY recomputed FAGI, recomputed earned income, and using 2020 federal indexed credit amounts) if you had satisfied the eligibility requirements, computed as if you had no qualifying children.

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

How do I claim the noncustodial EIC?

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

Eligibility verification

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

- are a parent of a minor child who does not reside with you,

- have a child support order payable through a New York State SCU, **and**
- are current in your payments as required by that order.

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

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

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

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

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

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

Line instructions

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

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

Part 1 – Eligibility

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

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

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

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

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

Line 10 – You cannot claim the noncustodial EIC if your investment income is more than \$3,650 (this amount is different from the federal amount). 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);
- capital gains net income from federal Form 1040, line 7 (if more than zero); and
- any amount entered on NYS Form IT-558, line 4, code A-014, *Extension of look-thru rules for related foreign corporations*, due to interest or dividends.

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

Part 3 – Earned income

⚠ Caution: If your earned income for 2021 is less than your earned income in 2019, you may elect to use your 2019 earned income in calculating your NYS noncustodial EIC. **Enter special condition code P3** on your Form IT-201, *Resident Income Tax Return*, item G. If you use your 2019 earned income, you will not make any adjustments on lines 13 (including those in Worksheet A) or 15 (including those in Worksheet B) for NYS Form IT-558 modifications.

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

Nontaxable combat pay

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

| Worksheet A | |
|---|---------|
| Wages, salaries, tips, etc. | |
| 1 Enter the amount from Form IT-201, line 1..... | 1 _____ |
| 2 Enter any amount that was reported on federal Schedule SE, line 5a, as a church employee, or that was reported on federal Schedule SE, line 2, as a member of the clergy that was also included in line 1 above... | 2 _____ |
| 3 Subtract line 2 from line 1 | 3 _____ |
| 4 Enter the amount, if any, from federal Form(s) W-2, box 12, with code Q, if you elect to include nontaxable combat pay in earned income (<i>see above</i>) | 4 _____ |
| 5 Enter the amount(s), if any, included on NYS Form IT-558, Line 4, code A-004, <i>Exclusion for certain employer payments of student loans</i> ; code A-013, <i>Benefits provided to volunteer firefighters and emergency medical responders</i> (only include qualified payments [IRC § 139-B-(c)(2)] not any tax benefits); code A-021, <i>Continuation coverage premium assistance exclusion</i> ; and code A-022, <i>Increase in exclusion for employer provided dependent care assistance</i> . | 5 _____ |
| 6 Add lines 3, 4, and 5; enter here and on Form IT-209, line 13..... | 6 _____ |

Line 14 – If you:

- received a taxable scholarship or fellowship grant that was not reported on a federal Form W-2;
- received a Medicaid waiver payment that you excluded on your federal return and want to exclude from your earned income;
- were paid an amount as an inmate in a penal institution for work; or
- received an amount as a pension or annuity from a nonqualified deferred compensation plan or a nongovernmental section 457 plan (this amount may be shown on your federal Form W-2, box 11),

enter the total of those amounts on line 14.

Line 15 – Complete **Worksheet B** on page 3 if you were self-employed, or filing federal Schedule SE because you were a member of the clergy or had church employee income, or are filing federal Schedule C as a statutory employee, to determine the amount to enter on line 15.

From your amount determined in Worksheet B you must:

- **add** the amount(s), if any, claimed on NYS Form IT-558, line 4:
 - code A-008, *Depreciation of qualified improvement property (QIP)*;
 - code A-012, *Energy efficient commercial buildings deduction*;
 - code A-016, *7-year recovery period for motorsports entertainment complexes*;
 - code A-017, *Expensing rules for certain productions*;
 - code A-018, *Accelerated depreciation for business property on Indian reservations*; and
 - code A-019, *Temporary allowance of full deduction for business meals*.
- **subtract** the amount(s), if any, claimed on NYS Form IT-558, line 13:
 - code S-003, *Depreciation of qualified improvement property (QIP)*;
 - code S-005, *Modifications of limitations on business interest*;
 - code S-007, *7-year recovery period for motorsports entertainment complexes*;
 - code S-008, *Accelerated depreciation for business property on Indian reservations*;
 - code S-009, *Continuation coverage premium assistance credit*;
 - code S-010, *Credit for paid sick leave*;
 - code S-011, *Payroll credit for paid family leave*; and
 - code S-012, *Special rule related to tax on employers*.

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.

(continued)

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 _____

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

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

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

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

Recent federal changes allow certain individuals to claim the federal earned income credit for 2021. However, due to NYS decoupling from these changes, the following individuals eligible for the federal credit are not eligible for the NYS and NYC EIC:

- individuals over age 65 or under age 25 without a qualifying child;
- individuals who filed their federal return using married filing separate status;
- individuals who have a qualifying child but did not have a valid identification number for the child, and therefore claimed the federal credit as an individual with no qualifying children; and
- individuals with no qualifying children and NY recomputed FAGI over \$15,950 (\$21,900 for married filing joint taxpayers).

Line 33a – Due to NYS decoupling from IRC code changes after March 1, 2020, you may be eligible for NYS and NYC credit, if applicable, based on your NY recomputed FAGI and recomputed earned income.

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

NY recomputed earned income is the amount from line 16 on Form IT-209. This is your federal earned income for the year:

- **plus** the amount(s), if any, claimed on NYS Form IT-558, line 4:
 - code A-004, *Exclusion for certain employer payments of student loans*;
 - code A-008, *Depreciation of qualified improvement property (QIP)*;
 - code A-012, *Energy efficient commercial buildings deduction*;
 - code A-013, *Benefits provided to volunteer firefighters and emergency medical responders* (only include qualified payments [IRC § 139-B-(c)(2)] not any tax benefits);
 - code A-016, *7-year recovery period for motorsports entertainment complexes*;
 - code A-017, *Expensing rules for certain productions*;
 - code A-018, *Accelerated depreciation for business property on Indian reservations*;
 - code A-019, *Temporary allowance of full deduction for business meals*;
 - code A-021, *Continuation coverage premium assistance exclusion*; and
 - code A-022, *Increase in exclusion for employer provided dependent care assistance*.
- **less** the amount(s), if any, claimed on NYS Form IT-558, line 13:
 - code S-003, *Depreciation of qualified improvement property (QIP)*;
 - code S-005, *Modifications of limitations on business interest*;
 - code S-007, *7-year recovery period for motorsports entertainment complexes*;
 - code S-008, *Accelerated depreciation for business property on Indian reservations*;
 - code S-009, *Continuation coverage premium assistance credit*;
 - code S-010, *Credit for paid sick leave*;
 - code S-011, *Payroll credit for paid family leave*; and
 - code S-012, *Special rule related to tax on employers*.

Part 4 – Credit computation

Complete both sections (lines 18 through 32).

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

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

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

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

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

Submit Form IT-209 with your return.

If your earned income for 2021 is less than your earned income in 2019 and you have elected for federal purposes to use your 2019 earned income in the calculation of your federal credit, you must use your 2019 earned income in calculating your NYS and NYC earned income credit. **Enter special condition code P3** on your Form IT-201, item G. If using your 2019 earned income, do not make any adjustments for NYS Form IT-558 modifications.

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

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

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

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

Line 35 – If you **did not claim qualifying children** on line 34, complete the **Recomputed federal earned income credit for individuals with no qualifying children worksheet** below.

If you did not file NYS Form IT-558 and claimed qualifying children on line 34, enter the amount from federal Form 1040, line 27a, on line 35.

If you filed NYS Form IT-558 and claimed qualifying children on line 34, you must recalculate your federal credit using your NY recomputed FAGI and recomputed earned income amounts and enter that recomputed amount on line 35.

Recomputed federal earned income credit for individuals with no qualifying children worksheet

| | | | |
|---|---|---|-------|
| 1 | Enter the amount from Form IT-209, line 16. This is your NY recomputed earned income | 1 | _____ |
| 2 | Find the line 1 amount (total NY recomputed earned income) in the <i>EIC table</i> beginning on page 6 of the instructions. (If your NYS filing status is ②, Married filing joint return, enter the amount from column c . All other filing statuses, enter the amount from column b .) | 2 | _____ |
| 3 | Enter your NY recomputed FAGI from Form IT-209, line 17 | 3 | _____ |
| 4 | Are the amounts on line 1 and 3 the same? If Yes , skip line 5 and enter the amount from line 2 on line 6 below. If No , go to line 5. | | |
| 5 | Is the amount on line 3 less than \$8,900 (\$14,850 if your filing status is ②, Married filing joint return)? If Yes , leave line 5 blank and enter the amount from line 2 on line 6. If No , find the line 3 amount (recomputed FAGI) in the <i>EIC table</i> beginning on page 6 of the instructions. (If your NYS filing status is ②, Married filing joint return, enter the amount from column c . All other filing statuses, enter the amount from column b .) | 5 | _____ |
| | Enter the smaller of line 2 or line 5 on line 6 below. | | |
| 6 | Recomputed federal earned income credit based on NYS decouple. Enter this amount on Form IT-209, line 35 | 6 | _____ |

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

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

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

If you were a resident or part-year resident of NYC, complete **Worksheet C** on page 5, 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, enter on lines 6 and 7 the combined amount from both spouses' Forms IT-360.1.

Worksheet C

New York City earned income credit (NYC EIC)

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

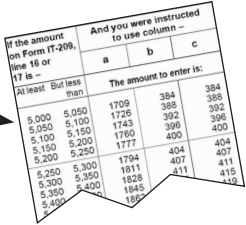
(continued)

2021 EIC Table

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

- 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.
- 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 – | | | If the amount on Form IT-209, line 16 or 17 is – | | And you were instructed to use column – | | | If the amount on Form IT-209, line 16 or 17 is – | | And you were instructed to use column – | | |
|--|---------------|---|-----|-----|--|---------------|---|-----|-----|--|---------------|---|-----|-----|
| | | a | b | c | | | a | b | c | | | a | b | c |
| At least | But less than | The amount to enter is: | | | At least | But less than | The amount to enter is: | | | At least | But less than | The amount to enter is: | | |
| \$1 | \$50 | \$9 | \$2 | \$2 | 2,500 | 2,550 | 859 | 193 | 193 | 5,000 | 5,050 | 1709 | 384 | 384 |
| 50 | 100 | 26 | 6 | 6 | 2,550 | 2,600 | 876 | 197 | 197 | 5,050 | 5,100 | 1726 | 388 | 388 |
| 100 | 150 | 43 | 10 | 10 | 2,600 | 2,650 | 893 | 201 | 201 | 5,100 | 5,150 | 1743 | 392 | 392 |
| 150 | 200 | 60 | 13 | 13 | 2,650 | 2,700 | 910 | 205 | 205 | 5,150 | 5,200 | 1760 | 396 | 396 |
| 200 | 250 | 77 | 17 | 17 | 2,700 | 2,750 | 927 | 208 | 208 | 5,200 | 5,250 | 1777 | 400 | 400 |
| 250 | 300 | 94 | 21 | 21 | 2,750 | 2,800 | 944 | 212 | 212 | 5,250 | 5,300 | 1794 | 404 | 404 |
| 300 | 350 | 111 | 25 | 25 | 2,800 | 2,850 | 961 | 216 | 216 | 5,300 | 5,350 | 1811 | 407 | 407 |
| 350 | 400 | 128 | 29 | 29 | 2,850 | 2,900 | 978 | 220 | 220 | 5,350 | 5,400 | 1828 | 411 | 411 |
| 400 | 450 | 145 | 33 | 33 | 2,900 | 2,950 | 995 | 224 | 224 | 5,400 | 5,450 | 1845 | 415 | 415 |
| 450 | 500 | 162 | 36 | 36 | 2,950 | 3,000 | 1012 | 228 | 228 | 5,450 | 5,500 | 1862 | 419 | 419 |
| 500 | 550 | 179 | 40 | 40 | 3,000 | 3,050 | 1029 | 231 | 231 | 5,500 | 5,550 | 1879 | 423 | 423 |
| 550 | 600 | 196 | 44 | 44 | 3,050 | 3,100 | 1046 | 235 | 235 | 5,550 | 5,600 | 1896 | 426 | 426 |
| 600 | 650 | 213 | 48 | 48 | 3,100 | 3,150 | 1063 | 239 | 239 | 5,600 | 5,650 | 1913 | 430 | 430 |
| 650 | 700 | 230 | 52 | 52 | 3,150 | 3,200 | 1080 | 243 | 243 | 5,650 | 5,700 | 1930 | 434 | 434 |
| 700 | 750 | 247 | 55 | 55 | 3,200 | 3,250 | 1097 | 247 | 247 | 5,700 | 5,750 | 1947 | 438 | 438 |
| 750 | 800 | 264 | 59 | 59 | 3,250 | 3,300 | 1114 | 251 | 251 | 5,750 | 5,800 | 1964 | 442 | 442 |
| 800 | 850 | 281 | 63 | 63 | 3,300 | 3,350 | 1131 | 254 | 254 | 5,800 | 5,850 | 1981 | 446 | 446 |
| 850 | 900 | 298 | 67 | 67 | 3,350 | 3,400 | 1148 | 258 | 258 | 5,850 | 5,900 | 1998 | 449 | 449 |
| 900 | 950 | 315 | 71 | 71 | 3,400 | 3,450 | 1165 | 262 | 262 | 5,900 | 5,950 | 2015 | 453 | 453 |
| 950 | 1,000 | 332 | 75 | 75 | 3,450 | 3,500 | 1182 | 266 | 266 | 5,950 | 6,000 | 2032 | 457 | 457 |
| 1,000 | 1,050 | 349 | 78 | 78 | 3,500 | 3,550 | 1199 | 270 | 270 | 6,000 | 6,050 | 2049 | 461 | 461 |
| 1,050 | 1,100 | 366 | 82 | 82 | 3,550 | 3,600 | 1216 | 273 | 273 | 6,050 | 6,100 | 2066 | 465 | 465 |
| 1,100 | 1,150 | 383 | 86 | 86 | 3,600 | 3,650 | 1233 | 277 | 277 | 6,100 | 6,150 | 2083 | 469 | 469 |
| 1,150 | 1,200 | 400 | 90 | 90 | 3,650 | 3,700 | 1250 | 281 | 281 | 6,150 | 6,200 | 2100 | 472 | 472 |
| 1,200 | 1,250 | 417 | 94 | 94 | 3,700 | 3,750 | 1267 | 285 | 285 | 6,200 | 6,250 | 2117 | 476 | 476 |
| 1,250 | 1,300 | 434 | 98 | 98 | 3,750 | 3,800 | 1284 | 289 | 289 | 6,250 | 6,300 | 2134 | 480 | 480 |
| 1,300 | 1,350 | 451 | 101 | 101 | 3,800 | 3,850 | 1301 | 293 | 293 | 6,300 | 6,350 | 2151 | 484 | 484 |
| 1,350 | 1,400 | 468 | 105 | 105 | 3,850 | 3,900 | 1318 | 296 | 296 | 6,350 | 6,400 | 2168 | 488 | 488 |
| 1,400 | 1,450 | 485 | 109 | 109 | 3,900 | 3,950 | 1335 | 300 | 300 | 6,400 | 6,450 | 2185 | 492 | 492 |
| 1,450 | 1,500 | 502 | 113 | 113 | 3,950 | 4,000 | 1352 | 304 | 304 | 6,450 | 6,500 | 2202 | 495 | 495 |
| 1,500 | 1,550 | 519 | 117 | 117 | 4,000 | 4,050 | 1369 | 308 | 308 | 6,500 | 6,550 | 2219 | 499 | 499 |
| 1,550 | 1,600 | 536 | 120 | 120 | 4,050 | 4,100 | 1386 | 312 | 312 | 6,550 | 6,600 | 2236 | 503 | 503 |
| 1,600 | 1,650 | 553 | 124 | 124 | 4,100 | 4,150 | 1403 | 316 | 316 | 6,600 | 6,650 | 2253 | 507 | 507 |
| 1,650 | 1,700 | 570 | 128 | 128 | 4,150 | 4,200 | 1420 | 319 | 319 | 6,650 | 6,700 | 2270 | 511 | 511 |
| 1,700 | 1,750 | 587 | 132 | 132 | 4,200 | 4,250 | 1437 | 323 | 323 | 6,700 | 6,750 | 2287 | 514 | 514 |
| 1,750 | 1,800 | 604 | 136 | 136 | 4,250 | 4,300 | 1454 | 327 | 327 | 6,750 | 6,800 | 2304 | 518 | 518 |
| 1,800 | 1,850 | 621 | 140 | 140 | 4,300 | 4,350 | 1471 | 331 | 331 | 6,800 | 6,850 | 2321 | 522 | 522 |
| 1,850 | 1,900 | 638 | 143 | 143 | 4,350 | 4,400 | 1488 | 335 | 335 | 6,850 | 6,900 | 2338 | 526 | 526 |
| 1,900 | 1,950 | 655 | 147 | 147 | 4,400 | 4,450 | 1505 | 339 | 339 | 6,900 | 6,950 | 2355 | 530 | 530 |
| 1,950 | 2,000 | 672 | 151 | 151 | 4,450 | 4,500 | 1522 | 342 | 342 | 6,950 | 7,000 | 2372 | 534 | 534 |
| 2,000 | 2,050 | 689 | 155 | 155 | 4,500 | 4,550 | 1539 | 346 | 346 | 7,000 | 7,050 | 2389 | 537 | 537 |
| 2,050 | 2,100 | 706 | 159 | 159 | 4,550 | 4,600 | 1556 | 350 | 350 | 7,050 | 7,100 | 2406 | 541 | 541 |
| 2,100 | 2,150 | 723 | 163 | 163 | 4,600 | 4,650 | 1573 | 354 | 354 | 7,100 | 7,150 | 2423 | 543 | 543 |
| 2,150 | 2,200 | 740 | 166 | 166 | 4,650 | 4,700 | 1590 | 358 | 358 | 7,150 | 7,200 | 2440 | 543 | 543 |
| 2,200 | 2,250 | 757 | 170 | 170 | 4,700 | 4,750 | 1607 | 361 | 361 | 7,200 | 7,250 | 2457 | 543 | 543 |
| 2,250 | 2,300 | 774 | 174 | 174 | 4,750 | 4,800 | 1624 | 365 | 365 | 7,250 | 7,300 | 2474 | 543 | 543 |
| 2,300 | 2,350 | 791 | 178 | 178 | 4,800 | 4,850 | 1641 | 369 | 369 | 7,300 | 7,350 | 2491 | 543 | 543 |
| 2,350 | 2,400 | 808 | 182 | 182 | 4,850 | 4,900 | 1658 | 373 | 373 | 7,350 | 7,400 | 2508 | 543 | 543 |
| 2,400 | 2,450 | 825 | 186 | 186 | 4,900 | 4,950 | 1675 | 377 | 377 | 7,400 | 7,450 | 2525 | 543 | 543 |
| 2,450 | 2,500 | 842 | 189 | 189 | 4,950 | 5,000 | 1692 | 381 | 381 | 7,450 | 7,500 | 2542 | 543 | 543 |

| If the amount on Form IT-209, line 16 or 17 is – | | And you were instructed to use column – | | | If the amount on Form IT-209, line 16 or 17 is – | | And you were instructed to use column – | | | If the amount on Form IT-209, line 16 or 17 is – | | And you were instructed to use column – | | |
|--|---------------|---|-----|-----|--|---------------|---|-----|-----|--|---------------|---|-----|-----|
| | | a | b | c | | | a | b | c | | | a | b | c |
| At least | But less than | The amount to enter is: | | | At least | But less than | The amount to enter is: | | | At least | But less than | The amount to enter is: | | |
| 7,500 | 7,550 | 2559 | 543 | 543 | 10,250 | 10,300 | 3494 | 436 | 543 | 13,000 | 13,050 | 3618 | 226 | 543 |
| 7,550 | 7,600 | 2576 | 543 | 543 | 10,300 | 10,350 | 3511 | 433 | 543 | 13,050 | 13,100 | 3618 | 222 | 543 |
| 7,600 | 7,650 | 2593 | 543 | 543 | 10,350 | 10,400 | 3528 | 429 | 543 | 13,100 | 13,150 | 3618 | 218 | 543 |
| 7,650 | 7,700 | 2610 | 543 | 543 | 10,400 | 10,450 | 3545 | 425 | 543 | 13,150 | 13,200 | 3618 | 215 | 543 |
| 7,700 | 7,750 | 2627 | 543 | 543 | 10,450 | 10,500 | 3562 | 421 | 543 | 13,200 | 13,250 | 3618 | 211 | 543 |
| 7,750 | 7,800 | 2644 | 543 | 543 | 10,500 | 10,550 | 3579 | 417 | 543 | 13,250 | 13,300 | 3618 | 207 | 543 |
| 7,800 | 7,850 | 2661 | 543 | 543 | 10,550 | 10,600 | 3596 | 413 | 543 | 13,300 | 13,350 | 3618 | 203 | 543 |
| 7,850 | 7,900 | 2678 | 543 | 543 | 10,600 | 10,650 | 3618 | 410 | 543 | 13,350 | 13,400 | 3618 | 199 | 543 |
| 7,900 | 7,950 | 2695 | 543 | 543 | 10,650 | 10,700 | 3618 | 406 | 543 | 13,400 | 13,450 | 3618 | 195 | 543 |
| 7,950 | 8,000 | 2712 | 543 | 543 | 10,700 | 10,750 | 3618 | 402 | 543 | 13,450 | 13,500 | 3618 | 192 | 543 |
| 8,000 | 8,050 | 2729 | 543 | 543 | 10,750 | 10,800 | 3618 | 398 | 543 | 13,500 | 13,550 | 3618 | 188 | 543 |
| 8,050 | 8,100 | 2746 | 543 | 543 | 10,800 | 10,850 | 3618 | 394 | 543 | 13,550 | 13,600 | 3618 | 184 | 543 |
| 8,100 | 8,150 | 2763 | 543 | 543 | 10,850 | 10,900 | 3618 | 391 | 543 | 13,600 | 13,650 | 3618 | 180 | 543 |
| 8,150 | 8,200 | 2780 | 543 | 543 | 10,900 | 10,950 | 3618 | 387 | 543 | 13,650 | 13,700 | 3618 | 176 | 543 |
| 8,200 | 8,250 | 2797 | 543 | 543 | 10,950 | 11,000 | 3618 | 383 | 543 | 13,700 | 13,750 | 3618 | 173 | 543 |
| 8,250 | 8,300 | 2814 | 543 | 543 | 11,000 | 11,050 | 3618 | 379 | 543 | 13,750 | 13,800 | 3618 | 169 | 543 |
| 8,300 | 8,350 | 2831 | 543 | 543 | 11,050 | 11,100 | 3618 | 375 | 543 | 13,800 | 13,850 | 3618 | 165 | 543 |
| 8,350 | 8,400 | 2848 | 543 | 543 | 11,100 | 11,150 | 3618 | 371 | 543 | 13,850 | 13,900 | 3618 | 161 | 543 |
| 8,400 | 8,450 | 2865 | 543 | 543 | 11,150 | 11,200 | 3618 | 368 | 543 | 13,900 | 13,950 | 3618 | 157 | 543 |
| 8,450 | 8,500 | 2882 | 543 | 543 | 11,200 | 11,250 | 3618 | 364 | 543 | 13,950 | 14,000 | 3618 | 153 | 543 |
| 8,500 | 8,550 | 2899 | 543 | 543 | 11,250 | 11,300 | 3618 | 360 | 543 | 14,000 | 14,050 | 3618 | 150 | 543 |
| 8,550 | 8,600 | 2916 | 543 | 543 | 11,300 | 11,350 | 3618 | 356 | 543 | 14,050 | 14,100 | 3618 | 146 | 543 |
| 8,600 | 8,650 | 2933 | 543 | 543 | 11,350 | 11,400 | 3618 | 352 | 543 | 14,100 | 14,150 | 3618 | 142 | 543 |
| 8,650 | 8,700 | 2950 | 543 | 543 | 11,400 | 11,450 | 3618 | 348 | 543 | 14,150 | 14,200 | 3618 | 138 | 543 |
| 8,700 | 8,750 | 2967 | 543 | 543 | 11,450 | 11,500 | 3618 | 345 | 543 | 14,200 | 14,250 | 3618 | 134 | 543 |
| 8,750 | 8,800 | 2984 | 543 | 543 | 11,500 | 11,550 | 3618 | 341 | 543 | 14,250 | 14,300 | 3618 | 130 | 543 |
| 8,800 | 8,850 | 3001 | 543 | 543 | 11,550 | 11,600 | 3618 | 337 | 543 | 14,300 | 14,350 | 3618 | 127 | 543 |
| 8,850 | 8,900 | 3018 | 543 | 543 | 11,600 | 11,650 | 3618 | 333 | 543 | 14,350 | 14,400 | 3618 | 123 | 543 |
| 8,900 | 8,950 | 3035 | 540 | 543 | 11,650 | 11,700 | 3618 | 329 | 543 | 14,400 | 14,450 | 3618 | 119 | 543 |
| 8,950 | 9,000 | 3052 | 536 | 543 | 11,700 | 11,750 | 3618 | 326 | 543 | 14,450 | 14,500 | 3618 | 115 | 543 |
| 9,000 | 9,050 | 3069 | 532 | 543 | 11,750 | 11,800 | 3618 | 322 | 543 | 14,500 | 14,550 | 3618 | 111 | 543 |
| 9,050 | 9,100 | 3086 | 528 | 543 | 11,800 | 11,850 | 3618 | 318 | 543 | 14,550 | 14,600 | 3618 | 107 | 543 |
| 9,100 | 9,150 | 3103 | 524 | 543 | 11,850 | 11,900 | 3618 | 314 | 543 | 14,600 | 14,650 | 3618 | 104 | 543 |
| 9,150 | 9,200 | 3120 | 521 | 543 | 11,900 | 11,950 | 3618 | 310 | 543 | 14,650 | 14,700 | 3618 | 100 | 543 |
| 9,200 | 9,250 | 3137 | 517 | 543 | 11,950 | 12,000 | 3618 | 306 | 543 | 14,700 | 14,750 | 3618 | 96 | 543 |
| 9,250 | 9,300 | 3154 | 513 | 543 | 12,000 | 12,050 | 3618 | 303 | 543 | 14,750 | 14,800 | 3618 | 92 | 543 |
| 9,300 | 9,350 | 3171 | 509 | 543 | 12,050 | 12,100 | 3618 | 299 | 543 | 14,800 | 14,850 | 3618 | 88 | 543 |
| 9,350 | 9,400 | 3188 | 505 | 543 | 12,100 | 12,150 | 3618 | 295 | 543 | 14,850 | 14,900 | 3618 | 85 | 539 |
| 9,400 | 9,450 | 3205 | 501 | 543 | 12,150 | 12,200 | 3618 | 291 | 543 | 14,900 | 14,950 | 3618 | 81 | 535 |
| 9,450 | 9,500 | 3222 | 498 | 543 | 12,200 | 12,250 | 3618 | 287 | 543 | 14,950 | 15,000 | 3618 | 77 | 531 |
| 9,500 | 9,550 | 3239 | 494 | 543 | 12,250 | 12,300 | 3618 | 283 | 543 | 15,000 | 15,050 | 3618 | 73 | 527 |
| 9,550 | 9,600 | 3256 | 490 | 543 | 12,300 | 12,350 | 3618 | 280 | 543 | 15,050 | 15,100 | 3618 | 69 | 524 |
| 9,600 | 9,650 | 3273 | 486 | 543 | 12,350 | 12,400 | 3618 | 276 | 543 | 15,100 | 15,150 | 3618 | 65 | 520 |
| 9,650 | 9,700 | 3290 | 482 | 543 | 12,400 | 12,450 | 3618 | 272 | 543 | 15,150 | 15,200 | 3618 | 62 | 516 |
| 9,700 | 9,750 | 3307 | 479 | 543 | 12,450 | 12,500 | 3618 | 268 | 543 | 15,200 | 15,250 | 3618 | 58 | 512 |
| 9,750 | 9,800 | 3324 | 475 | 543 | 12,500 | 12,550 | 3618 | 264 | 543 | 15,250 | 15,300 | 3618 | 54 | 508 |
| 9,800 | 9,850 | 3341 | 471 | 543 | 12,550 | 12,600 | 3618 | 260 | 543 | 15,300 | 15,350 | 3618 | 50 | 505 |
| 9,850 | 9,900 | 3358 | 467 | 543 | 12,600 | 12,650 | 3618 | 257 | 543 | 15,350 | 15,400 | 3618 | 46 | 501 |
| 9,900 | 9,950 | 3375 | 463 | 543 | 12,650 | 12,700 | 3618 | 253 | 543 | 15,400 | 15,450 | 3618 | 42 | 497 |
| 9,950 | 10,000 | 3392 | 459 | 543 | 12,700 | 12,750 | 3618 | 249 | 543 | 15,450 | 15,500 | 3618 | 39 | 493 |
| 10,000 | 10,050 | 3409 | 456 | 543 | 12,750 | 12,800 | 3618 | 245 | 543 | 15,500 | 15,550 | 3618 | 35 | 489 |
| 10,050 | 10,100 | 3426 | 452 | 543 | 12,800 | 12,850 | 3618 | 241 | 543 | 15,550 | 15,600 | 3618 | 31 | 485 |
| 10,100 | 10,150 | 3443 | 448 | 543 | 12,850 | 12,900 | 3618 | 238 | 543 | 15,600 | 15,650 | 3618 | 27 | 482 |
| 10,150 | 10,200 | 3460 | 444 | 543 | 12,900 | 12,950 | 3618 | 234 | 543 | 15,650 | 15,700 | 3618 | 23 | 478 |
| 10,200 | 10,250 | 3477 | 440 | 543 | 12,950 | 13,000 | 3618 | 230 | 543 | 15,700 | 15,750 | 3618 | 20 | 474 |

| If the amount on Form IT-209, line 16 or 17 is – | | And you were instructed to use column – | | | If the amount on Form IT-209, line 16 or 17 is – | | And you were instructed to use column – | | | If the amount on Form IT-209, line 16 or 17 is – | | And you were instructed to use column – | | |
|--|---------------|---|----|-----|--|---------------|---|---|-----|--|---------------|---|---|----|
| | | a | b | c | | | a | b | c | | | a | b | c |
| At least | But less than | The amount to enter is: | | | At least | But less than | The amount to enter is: | | | At least | But less than | The amount to enter is: | | |
| 15,750 | 15,800 | 3618 | 16 | 470 | 18,250 | 18,300 | 3618 | 0 | 279 | 20,750 | 20,800 | 3417 | 0 | 88 |
| 15,800 | 15,850 | 3618 | 12 | 466 | 18,300 | 18,350 | 3618 | 0 | 275 | 20,800 | 20,850 | 3409 | 0 | 84 |
| 15,850 | 15,900 | 3618 | 8 | 462 | 18,350 | 18,400 | 3618 | 0 | 271 | 20,850 | 20,900 | 3401 | 0 | 80 |
| 15,900 | 15,950 | 3618 | 4 | 459 | 18,400 | 18,450 | 3618 | 0 | 267 | 20,900 | 20,950 | 3393 | 0 | 76 |
| 15,950 | 16,000 | 3618 | 0 | 455 | 18,450 | 18,500 | 3618 | 0 | 264 | 20,950 | 21,000 | 3385 | 0 | 72 |
| 16,000 | 16,050 | 3618 | 0 | 451 | 18,500 | 18,550 | 3618 | 0 | 260 | 21,000 | 21,050 | 3377 | 0 | 68 |
| 16,050 | 16,100 | 3618 | 0 | 447 | 18,550 | 18,600 | 3618 | 0 | 256 | 21,050 | 21,100 | 3369 | 0 | 65 |
| 16,100 | 16,150 | 3618 | 0 | 443 | 18,600 | 18,650 | 3618 | 0 | 252 | 21,100 | 21,150 | 3361 | 0 | 61 |
| 16,150 | 16,200 | 3618 | 0 | 439 | 18,650 | 18,700 | 3618 | 0 | 248 | 21,150 | 21,200 | 3353 | 0 | 57 |
| 16,200 | 16,250 | 3618 | 0 | 436 | 18,700 | 18,750 | 3618 | 0 | 244 | 21,200 | 21,250 | 3345 | 0 | 53 |
| 16,250 | 16,300 | 3618 | 0 | 432 | 18,750 | 18,800 | 3618 | 0 | 241 | 21,250 | 21,300 | 3337 | 0 | 49 |
| 16,300 | 16,350 | 3618 | 0 | 428 | 18,800 | 18,850 | 3618 | 0 | 237 | 21,300 | 21,350 | 3329 | 0 | 46 |
| 16,350 | 16,400 | 3618 | 0 | 424 | 18,850 | 18,900 | 3618 | 0 | 233 | 21,350 | 21,400 | 3321 | 0 | 42 |
| 16,400 | 16,450 | 3618 | 0 | 420 | 18,900 | 18,950 | 3618 | 0 | 229 | 21,400 | 21,450 | 3313 | 0 | 38 |
| 16,450 | 16,500 | 3618 | 0 | 417 | 18,950 | 19,000 | 3618 | 0 | 225 | 21,450 | 21,500 | 3305 | 0 | 34 |
| 16,500 | 16,550 | 3618 | 0 | 413 | 19,000 | 19,050 | 3618 | 0 | 221 | 21,500 | 21,550 | 3297 | 0 | 30 |
| 16,550 | 16,600 | 3618 | 0 | 409 | 19,050 | 19,100 | 3618 | 0 | 218 | 21,550 | 21,600 | 3289 | 0 | 26 |
| 16,600 | 16,650 | 3618 | 0 | 405 | 19,100 | 19,150 | 3618 | 0 | 214 | 21,600 | 21,650 | 3281 | 0 | 23 |
| 16,650 | 16,700 | 3618 | 0 | 401 | 19,150 | 19,200 | 3618 | 0 | 210 | 21,650 | 21,700 | 3273 | 0 | 19 |
| 16,700 | 16,750 | 3618 | 0 | 397 | 19,200 | 19,250 | 3618 | 0 | 206 | 21,700 | 21,750 | 3265 | 0 | 15 |
| 16,750 | 16,800 | 3618 | 0 | 394 | 19,250 | 19,300 | 3618 | 0 | 202 | 21,750 | 21,800 | 3257 | 0 | 11 |
| 16,800 | 16,850 | 3618 | 0 | 390 | 19,300 | 19,350 | 3618 | 0 | 199 | 21,800 | 21,850 | 3249 | 0 | 7 |
| 16,850 | 16,900 | 3618 | 0 | 386 | 19,350 | 19,400 | 3618 | 0 | 195 | 21,850 | 21,900 | 3241 | 0 | 3 |
| 16,900 | 16,950 | 3618 | 0 | 382 | 19,400 | 19,450 | 3618 | 0 | 191 | 21,900 | 21,950 | 3233 | 0 | 0 |
| 16,950 | 17,000 | 3618 | 0 | 378 | 19,450 | 19,500 | 3618 | 0 | 187 | 21,950 | 22,000 | 3225 | 0 | 0 |
| 17,000 | 17,050 | 3618 | 0 | 374 | 19,500 | 19,550 | 3618 | 0 | 183 | 22,000 | 22,050 | 3217 | 0 | 0 |
| 17,050 | 17,100 | 3618 | 0 | 371 | 19,550 | 19,600 | 3609 | 0 | 179 | 22,050 | 22,100 | 3209 | 0 | 0 |
| 17,100 | 17,150 | 3618 | 0 | 367 | 19,600 | 19,650 | 3601 | 0 | 176 | 22,100 | 22,150 | 3201 | 0 | 0 |
| 17,150 | 17,200 | 3618 | 0 | 363 | 19,650 | 19,700 | 3593 | 0 | 172 | 22,150 | 22,200 | 3193 | 0 | 0 |
| 17,200 | 17,250 | 3618 | 0 | 359 | 19,700 | 19,750 | 3585 | 0 | 168 | 22,200 | 22,250 | 3185 | 0 | 0 |
| 17,250 | 17,300 | 3618 | 0 | 355 | 19,750 | 19,800 | 3577 | 0 | 164 | 22,250 | 22,300 | 3177 | 0 | 0 |
| 17,300 | 17,350 | 3618 | 0 | 352 | 19,800 | 19,850 | 3569 | 0 | 160 | 22,300 | 22,350 | 3169 | 0 | 0 |
| 17,350 | 17,400 | 3618 | 0 | 348 | 19,850 | 19,900 | 3561 | 0 | 156 | 22,350 | 22,400 | 3161 | 0 | 0 |
| 17,400 | 17,450 | 3618 | 0 | 344 | 19,900 | 19,950 | 3553 | 0 | 153 | 22,400 | 22,450 | 3153 | 0 | 0 |
| 17,450 | 17,500 | 3618 | 0 | 340 | 19,950 | 20,000 | 3545 | 0 | 149 | 22,450 | 22,500 | 3145 | 0 | 0 |
| 17,500 | 17,550 | 3618 | 0 | 336 | 20,000 | 20,050 | 3537 | 0 | 145 | 22,500 | 22,550 | 3137 | 0 | 0 |
| 17,550 | 17,600 | 3618 | 0 | 332 | 20,050 | 20,100 | 3529 | 0 | 141 | 22,550 | 22,600 | 3129 | 0 | 0 |
| 17,600 | 17,650 | 3618 | 0 | 329 | 20,100 | 20,150 | 3521 | 0 | 137 | 22,600 | 22,650 | 3121 | 0 | 0 |
| 17,650 | 17,700 | 3618 | 0 | 325 | 20,150 | 20,200 | 3513 | 0 | 133 | 22,650 | 22,700 | 3113 | 0 | 0 |
| 17,700 | 17,750 | 3618 | 0 | 321 | 20,200 | 20,250 | 3505 | 0 | 130 | 22,700 | 22,750 | 3105 | 0 | 0 |
| 17,750 | 17,800 | 3618 | 0 | 317 | 20,250 | 20,300 | 3497 | 0 | 126 | 22,750 | 22,800 | 3097 | 0 | 0 |
| 17,800 | 17,850 | 3618 | 0 | 313 | 20,300 | 20,350 | 3489 | 0 | 122 | 22,800 | 22,850 | 3089 | 0 | 0 |
| 17,850 | 17,900 | 3618 | 0 | 309 | 20,350 | 20,400 | 3481 | 0 | 118 | 22,850 | 22,900 | 3081 | 0 | 0 |
| 17,900 | 17,950 | 3618 | 0 | 306 | 20,400 | 20,450 | 3473 | 0 | 114 | 22,900 | 22,950 | 3073 | 0 | 0 |
| 17,950 | 18,000 | 3618 | 0 | 302 | 20,450 | 20,500 | 3465 | 0 | 111 | 22,950 | 23,000 | 3065 | 0 | 0 |
| 18,000 | 18,050 | 3618 | 0 | 298 | 20,500 | 20,550 | 3457 | 0 | 107 | 23,000 | 23,050 | 3058 | 0 | 0 |
| 18,050 | 18,100 | 3618 | 0 | 294 | 20,550 | 20,600 | 3449 | 0 | 103 | 23,050 | 23,100 | 3050 | 0 | 0 |
| 18,100 | 18,150 | 3618 | 0 | 290 | 20,600 | 20,650 | 3441 | 0 | 99 | 23,100 | 23,150 | 3042 | 0 | 0 |
| 18,150 | 18,200 | 3618 | 0 | 286 | 20,650 | 20,700 | 3433 | 0 | 95 | 23,150 | 23,200 | 3034 | 0 | 0 |
| 18,200 | 18,250 | 3618 | 0 | 283 | 20,700 | 20,750 | 3425 | 0 | 91 | 23,200 | 23,250 | 3026 | 0 | 0 |

| If the amount on Form IT-209, line 16 or 17 is – | | And you were instructed to use column – | | | If the amount on Form IT-209, line 16 or 17 is – | | And you were instructed to use column – | | | If the amount on Form IT-209, line 16 or 17 is – | | And you were instructed to use column – | | |
|--|---------------|---|---|---|--|---------------|---|---|---|--|---------------|---|---|---|
| | | a | b | c | | | a | b | c | | | a | b | c |
| At least | But less than | The amount to enter is: | | | At least | But less than | The amount to enter is: | | | At least | But less than | The amount to enter is: | | |
| 23,250 | 23,300 | 3018 | 0 | 0 | 26,500 | 26,550 | 2498 | 0 | 0 | 29,750 | 29,800 | 1979 | 0 | 0 |
| 23,300 | 23,350 | 3010 | 0 | 0 | 26,550 | 26,600 | 2490 | 0 | 0 | 29,800 | 29,850 | 1971 | 0 | 0 |
| 23,350 | 23,400 | 3002 | 0 | 0 | 26,600 | 26,650 | 2482 | 0 | 0 | 29,850 | 29,900 | 1963 | 0 | 0 |
| 23,400 | 23,450 | 2994 | 0 | 0 | 26,650 | 26,700 | 2474 | 0 | 0 | 29,900 | 29,950 | 1955 | 0 | 0 |
| 23,450 | 23,500 | 2986 | 0 | 0 | 26,700 | 26,750 | 2466 | 0 | 0 | 29,950 | 30,000 | 1947 | 0 | 0 |
| 23,500 | 23,550 | 2978 | 0 | 0 | 26,750 | 26,800 | 2458 | 0 | 0 | 30,000 | 30,050 | 1939 | 0 | 0 |
| 23,550 | 23,600 | 2970 | 0 | 0 | 26,800 | 26,850 | 2450 | 0 | 0 | 30,050 | 30,100 | 1931 | 0 | 0 |
| 23,600 | 23,650 | 2962 | 0 | 0 | 26,850 | 26,900 | 2442 | 0 | 0 | 30,100 | 30,150 | 1923 | 0 | 0 |
| 23,650 | 23,700 | 2954 | 0 | 0 | 26,900 | 26,950 | 2434 | 0 | 0 | 30,150 | 30,200 | 1915 | 0 | 0 |
| 23,700 | 23,750 | 2946 | 0 | 0 | 26,950 | 27,000 | 2426 | 0 | 0 | 30,200 | 30,250 | 1907 | 0 | 0 |
| 23,750 | 23,800 | 2938 | 0 | 0 | 27,000 | 27,050 | 2418 | 0 | 0 | 30,250 | 30,300 | 1899 | 0 | 0 |
| 23,800 | 23,850 | 2930 | 0 | 0 | 27,050 | 27,100 | 2410 | 0 | 0 | 30,300 | 30,350 | 1891 | 0 | 0 |
| 23,850 | 23,900 | 2922 | 0 | 0 | 27,100 | 27,150 | 2402 | 0 | 0 | 30,350 | 30,400 | 1883 | 0 | 0 |
| 23,900 | 23,950 | 2914 | 0 | 0 | 27,150 | 27,200 | 2394 | 0 | 0 | 30,400 | 30,450 | 1875 | 0 | 0 |
| 23,950 | 24,000 | 2906 | 0 | 0 | 27,200 | 27,250 | 2386 | 0 | 0 | 30,450 | 30,500 | 1867 | 0 | 0 |
| 24,000 | 24,050 | 2898 | 0 | 0 | 27,250 | 27,300 | 2378 | 0 | 0 | 30,500 | 30,550 | 1859 | 0 | 0 |
| 24,050 | 24,100 | 2890 | 0 | 0 | 27,300 | 27,350 | 2370 | 0 | 0 | 30,550 | 30,600 | 1851 | 0 | 0 |
| 24,100 | 24,150 | 2882 | 0 | 0 | 27,350 | 27,400 | 2362 | 0 | 0 | 30,600 | 30,650 | 1843 | 0 | 0 |
| 24,150 | 24,200 | 2874 | 0 | 0 | 27,400 | 27,450 | 2354 | 0 | 0 | 30,650 | 30,700 | 1835 | 0 | 0 |
| 24,200 | 24,250 | 2866 | 0 | 0 | 27,450 | 27,500 | 2346 | 0 | 0 | 30,700 | 30,750 | 1827 | 0 | 0 |
| 24,250 | 24,300 | 2858 | 0 | 0 | 27,500 | 27,550 | 2338 | 0 | 0 | 30,750 | 30,800 | 1819 | 0 | 0 |
| 24,300 | 24,350 | 2850 | 0 | 0 | 27,550 | 27,600 | 2330 | 0 | 0 | 30,800 | 30,850 | 1811 | 0 | 0 |
| 24,350 | 24,400 | 2842 | 0 | 0 | 27,600 | 27,650 | 2322 | 0 | 0 | 30,850 | 30,900 | 1803 | 0 | 0 |
| 24,400 | 24,450 | 2834 | 0 | 0 | 27,650 | 27,700 | 2314 | 0 | 0 | 30,900 | 30,950 | 1795 | 0 | 0 |
| 24,450 | 24,500 | 2826 | 0 | 0 | 27,700 | 27,750 | 2306 | 0 | 0 | 30,950 | 31,000 | 1787 | 0 | 0 |
| 24,500 | 24,550 | 2818 | 0 | 0 | 27,750 | 27,800 | 2298 | 0 | 0 | 31,000 | 31,050 | 1779 | 0 | 0 |
| 24,550 | 24,600 | 2810 | 0 | 0 | 27,800 | 27,850 | 2290 | 0 | 0 | 31,050 | 31,100 | 1771 | 0 | 0 |
| 24,600 | 24,650 | 2802 | 0 | 0 | 27,850 | 27,900 | 2282 | 0 | 0 | 31,100 | 31,150 | 1763 | 0 | 0 |
| 24,650 | 24,700 | 2794 | 0 | 0 | 27,900 | 27,950 | 2274 | 0 | 0 | 31,150 | 31,200 | 1755 | 0 | 0 |
| 24,700 | 24,750 | 2786 | 0 | 0 | 27,950 | 28,000 | 2266 | 0 | 0 | 31,200 | 31,250 | 1747 | 0 | 0 |
| 24,750 | 24,800 | 2778 | 0 | 0 | 28,000 | 28,050 | 2259 | 0 | 0 | 31,250 | 31,300 | 1739 | 0 | 0 |
| 24,800 | 24,850 | 2770 | 0 | 0 | 28,050 | 28,100 | 2251 | 0 | 0 | 31,300 | 31,350 | 1731 | 0 | 0 |
| 24,850 | 24,900 | 2762 | 0 | 0 | 28,100 | 28,150 | 2243 | 0 | 0 | 31,350 | 31,400 | 1723 | 0 | 0 |
| 24,900 | 24,950 | 2754 | 0 | 0 | 28,150 | 28,200 | 2235 | 0 | 0 | 31,400 | 31,450 | 1715 | 0 | 0 |
| 24,950 | 25,000 | 2746 | 0 | 0 | 28,200 | 28,250 | 2227 | 0 | 0 | 31,450 | 31,500 | 1707 | 0 | 0 |
| 25,000 | 25,050 | 2738 | 0 | 0 | 28,250 | 28,300 | 2219 | 0 | 0 | 31,500 | 31,550 | 1699 | 0 | 0 |
| 25,050 | 25,100 | 2730 | 0 | 0 | 28,300 | 28,350 | 2211 | 0 | 0 | 31,550 | 31,600 | 1691 | 0 | 0 |
| 25,100 | 25,150 | 2722 | 0 | 0 | 28,350 | 28,400 | 2203 | 0 | 0 | 31,600 | 31,650 | 1683 | 0 | 0 |
| 25,150 | 25,200 | 2714 | 0 | 0 | 28,400 | 28,450 | 2195 | 0 | 0 | 31,650 | 31,700 | 1675 | 0 | 0 |
| 25,200 | 25,250 | 2706 | 0 | 0 | 28,450 | 28,500 | 2187 | 0 | 0 | 31,700 | 31,750 | 1667 | 0 | 0 |
| 25,250 | 25,300 | 2698 | 0 | 0 | 28,500 | 28,550 | 2179 | 0 | 0 | 31,750 | 31,800 | 1659 | 0 | 0 |
| 25,300 | 25,350 | 2690 | 0 | 0 | 28,550 | 28,600 | 2171 | 0 | 0 | 31,800 | 31,850 | 1651 | 0 | 0 |
| 25,350 | 25,400 | 2682 | 0 | 0 | 28,600 | 28,650 | 2163 | 0 | 0 | 31,850 | 31,900 | 1643 | 0 | 0 |
| 25,400 | 25,450 | 2674 | 0 | 0 | 28,650 | 28,700 | 2155 | 0 | 0 | 31,900 | 31,950 | 1635 | 0 | 0 |
| 25,450 | 25,500 | 2666 | 0 | 0 | 28,700 | 28,750 | 2147 | 0 | 0 | 31,950 | 32,000 | 1627 | 0 | 0 |
| 25,500 | 25,550 | 2658 | 0 | 0 | 28,750 | 28,800 | 2139 | 0 | 0 | 32,000 | 32,050 | 1619 | 0 | 0 |
| 25,550 | 25,600 | 2650 | 0 | 0 | 28,800 | 28,850 | 2131 | 0 | 0 | 32,050 | 32,100 | 1611 | 0 | 0 |
| 25,600 | 25,650 | 2642 | 0 | 0 | 28,850 | 28,900 | 2123 | 0 | 0 | 32,100 | 32,150 | 1603 | 0 | 0 |
| 25,650 | 25,700 | 2634 | 0 | 0 | 28,900 | 28,950 | 2115 | 0 | 0 | 32,150 | 32,200 | 1595 | 0 | 0 |
| 25,700 | 25,750 | 2626 | 0 | 0 | 28,950 | 29,000 | 2107 | 0 | 0 | 32,200 | 32,250 | 1587 | 0 | 0 |
| 25,750 | 25,800 | 2618 | 0 | 0 | 29,000 | 29,050 | 2099 | 0 | 0 | 32,250 | 32,300 | 1579 | 0 | 0 |
| 25,800 | 25,850 | 2610 | 0 | 0 | 29,050 | 29,100 | 2091 | 0 | 0 | 32,300 | 32,350 | 1571 | 0 | 0 |
| 25,850 | 25,900 | 2602 | 0 | 0 | 29,100 | 29,150 | 2083 | 0 | 0 | 32,350 | 32,400 | 1563 | 0 | 0 |
| 25,900 | 25,950 | 2594 | 0 | 0 | 29,150 | 29,200 | 2075 | 0 | 0 | 32,400 | 32,450 | 1555 | 0 | 0 |
| 25,950 | 26,000 | 2586 | 0 | 0 | 29,200 | 29,250 | 2067 | 0 | 0 | 32,450 | 32,500 | 1547 | 0 | 0 |
| 26,000 | 26,050 | 2578 | 0 | 0 | 29,250 | 29,300 | 2059 | 0 | 0 | 32,500 | 32,550 | 1539 | 0 | 0 |
| 26,050 | 26,100 | 2570 | 0 | 0 | 29,300 | 29,350 | 2051 | 0 | 0 | 32,550 | 32,600 | 1531 | 0 | 0 |
| 26,100 | 26,150 | 2562 | 0 | 0 | 29,350 | 29,400 | 2043 | 0 | 0 | 32,600 | 32,650 | 1523 | 0 | 0 |
| 26,150 | 26,200 | 2554 | 0 | 0 | 29,400 | 29,450 | 2035 | 0 | 0 | 32,650 | 32,700 | 1515 | 0 | 0 |
| 26,200 | 26,250 | 2546 | 0 | 0 | 29,450 | 29,500 | 2027 | 0 | 0 | 32,700 | 32,750 | 1507 | 0 | 0 |
| 26,250 | 26,300 | 2538 | 0 | 0 | 29,500 | 29,550 | 2019 | 0 | 0 | 32,750 | 32,800 | 1499 | 0 | 0 |
| 26,300 | 26,350 | 2530 | 0 | 0 | 29,550 | 29,600 | 2011 | 0 | 0 | 32,800 | 32,850 | 1491 | 0 | 0 |
| 26,350 | 26,400 | 2522 | 0 | 0 | 29,600 | 29,650 | 2003 | 0 | 0 | 32,850 | 32,900 | 1483 | 0 | 0 |
| 26,400 | 26,450 | 2514 | 0 | 0 | 29,650 | 29,700 | 1995 | 0 | 0 | 32,900 | 32,950 | 1475 | 0 | 0 |
| 26,450 | 26,500 | 2506 | 0 | 0 | 29,700 | 29,750 | 1987 | 0 | 0 | 32,950 | 33,000 | 1467 | 0 | 0 |

| If the amount on Form IT-209, line 16 or 17 is – | | And you were instructed to use column – | | | If the amount on Form IT-209, line 16 or 17 is – | | And you were instructed to use column – | | | If the amount on Form IT-209, line 16 or 17 is – | | And you were instructed to use column – | | |
|--|---------------|---|---|---|--|---------------|---|---|---|--|---------------|---|---|---|
| | | a | b | c | | | a | b | c | | | a | b | c |
| At least | But less than | The amount to enter is: | | | At least | But less than | The amount to enter is: | | | At least | But less than | The amount to enter is: | | |
| 33,000 | 33,050 | 1460 | 0 | 0 | 36,250 | 36,300 | 940 | 0 | 0 | 39,500 | 39,550 | 421 | 0 | 0 |
| 33,050 | 33,100 | 1452 | 0 | 0 | 36,300 | 36,350 | 932 | 0 | 0 | 39,550 | 39,600 | 413 | 0 | 0 |
| 33,100 | 33,150 | 1444 | 0 | 0 | 36,350 | 36,400 | 924 | 0 | 0 | 39,600 | 39,650 | 405 | 0 | 0 |
| 33,150 | 33,200 | 1436 | 0 | 0 | 36,400 | 36,450 | 916 | 0 | 0 | 39,650 | 39,700 | 397 | 0 | 0 |
| 33,200 | 33,250 | 1428 | 0 | 0 | 36,450 | 36,500 | 908 | 0 | 0 | 39,700 | 39,750 | 389 | 0 | 0 |
| 33,250 | 33,300 | 1420 | 0 | 0 | 36,500 | 36,550 | 900 | 0 | 0 | 39,750 | 39,800 | 381 | 0 | 0 |
| 33,300 | 33,350 | 1412 | 0 | 0 | 36,550 | 36,600 | 892 | 0 | 0 | 39,800 | 39,850 | 373 | 0 | 0 |
| 33,350 | 33,400 | 1404 | 0 | 0 | 36,600 | 36,650 | 884 | 0 | 0 | 39,850 | 39,900 | 365 | 0 | 0 |
| 33,400 | 33,450 | 1396 | 0 | 0 | 36,650 | 36,700 | 876 | 0 | 0 | 39,900 | 39,950 | 357 | 0 | 0 |
| 33,450 | 33,500 | 1388 | 0 | 0 | 36,700 | 36,750 | 868 | 0 | 0 | 39,950 | 40,000 | 349 | 0 | 0 |
| 33,500 | 33,550 | 1380 | 0 | 0 | 36,750 | 36,800 | 860 | 0 | 0 | 40,000 | 40,050 | 341 | 0 | 0 |
| 33,550 | 33,600 | 1372 | 0 | 0 | 36,800 | 36,850 | 852 | 0 | 0 | 40,050 | 40,100 | 333 | 0 | 0 |
| 33,600 | 33,650 | 1364 | 0 | 0 | 36,850 | 36,900 | 844 | 0 | 0 | 40,100 | 40,150 | 325 | 0 | 0 |
| 33,650 | 33,700 | 1356 | 0 | 0 | 36,900 | 36,950 | 836 | 0 | 0 | 40,150 | 40,200 | 317 | 0 | 0 |
| 33,700 | 33,750 | 1348 | 0 | 0 | 36,950 | 37,000 | 828 | 0 | 0 | 40,200 | 40,250 | 309 | 0 | 0 |
| 33,750 | 33,800 | 1340 | 0 | 0 | 37,000 | 37,050 | 820 | 0 | 0 | 40,250 | 40,300 | 301 | 0 | 0 |
| 33,800 | 33,850 | 1332 | 0 | 0 | 37,050 | 37,100 | 812 | 0 | 0 | 40,300 | 40,350 | 293 | 0 | 0 |
| 33,850 | 33,900 | 1324 | 0 | 0 | 37,100 | 37,150 | 804 | 0 | 0 | 40,350 | 40,400 | 285 | 0 | 0 |
| 33,900 | 33,950 | 1316 | 0 | 0 | 37,150 | 37,200 | 796 | 0 | 0 | 40,400 | 40,450 | 277 | 0 | 0 |
| 33,950 | 34,000 | 1308 | 0 | 0 | 37,200 | 37,250 | 788 | 0 | 0 | 40,450 | 40,500 | 269 | 0 | 0 |
| 34,000 | 34,050 | 1300 | 0 | 0 | 37,250 | 37,300 | 780 | 0 | 0 | 40,500 | 40,550 | 261 | 0 | 0 |
| 34,050 | 34,100 | 1292 | 0 | 0 | 37,300 | 37,350 | 772 | 0 | 0 | 40,550 | 40,600 | 253 | 0 | 0 |
| 34,100 | 34,150 | 1284 | 0 | 0 | 37,350 | 37,400 | 764 | 0 | 0 | 40,600 | 40,650 | 245 | 0 | 0 |
| 34,150 | 34,200 | 1276 | 0 | 0 | 37,400 | 37,450 | 756 | 0 | 0 | 40,650 | 40,700 | 237 | 0 | 0 |
| 34,200 | 34,250 | 1268 | 0 | 0 | 37,450 | 37,500 | 748 | 0 | 0 | 40,700 | 40,750 | 229 | 0 | 0 |
| 34,250 | 34,300 | 1260 | 0 | 0 | 37,500 | 37,550 | 740 | 0 | 0 | 40,750 | 40,800 | 221 | 0 | 0 |
| 34,300 | 34,350 | 1252 | 0 | 0 | 37,550 | 37,600 | 732 | 0 | 0 | 40,800 | 40,850 | 213 | 0 | 0 |
| 34,350 | 34,400 | 1244 | 0 | 0 | 37,600 | 37,650 | 724 | 0 | 0 | 40,850 | 40,900 | 205 | 0 | 0 |
| 34,400 | 34,450 | 1236 | 0 | 0 | 37,650 | 37,700 | 716 | 0 | 0 | 40,900 | 40,950 | 197 | 0 | 0 |
| 34,450 | 34,500 | 1228 | 0 | 0 | 37,700 | 37,750 | 708 | 0 | 0 | 40,950 | 41,000 | 189 | 0 | 0 |
| 34,500 | 34,550 | 1220 | 0 | 0 | 37,750 | 37,800 | 700 | 0 | 0 | 41,000 | 41,050 | 181 | 0 | 0 |
| 34,550 | 34,600 | 1212 | 0 | 0 | 37,800 | 37,850 | 692 | 0 | 0 | 41,050 | 41,100 | 173 | 0 | 0 |
| 34,600 | 34,650 | 1204 | 0 | 0 | 37,850 | 37,900 | 684 | 0 | 0 | 41,100 | 41,150 | 165 | 0 | 0 |
| 34,650 | 34,700 | 1196 | 0 | 0 | 37,900 | 37,950 | 676 | 0 | 0 | 41,150 | 41,200 | 157 | 0 | 0 |
| 34,700 | 34,750 | 1188 | 0 | 0 | 37,950 | 38,000 | 668 | 0 | 0 | 41,200 | 41,250 | 149 | 0 | 0 |
| 34,750 | 34,800 | 1180 | 0 | 0 | 38,000 | 38,050 | 661 | 0 | 0 | 41,250 | 41,300 | 141 | 0 | 0 |
| 34,800 | 34,850 | 1172 | 0 | 0 | 38,050 | 38,100 | 653 | 0 | 0 | 41,300 | 41,350 | 133 | 0 | 0 |
| 34,850 | 34,900 | 1164 | 0 | 0 | 38,100 | 38,150 | 645 | 0 | 0 | 41,350 | 41,400 | 125 | 0 | 0 |
| 34,900 | 34,950 | 1156 | 0 | 0 | 38,150 | 38,200 | 637 | 0 | 0 | 41,400 | 41,450 | 117 | 0 | 0 |
| 34,950 | 35,000 | 1148 | 0 | 0 | 38,200 | 38,250 | 629 | 0 | 0 | 41,450 | 41,500 | 109 | 0 | 0 |
| 35,000 | 35,050 | 1140 | 0 | 0 | 38,250 | 38,300 | 621 | 0 | 0 | 41,500 | 41,550 | 101 | 0 | 0 |
| 35,050 | 35,100 | 1132 | 0 | 0 | 38,300 | 38,350 | 613 | 0 | 0 | 41,550 | 41,600 | 93 | 0 | 0 |
| 35,100 | 35,150 | 1124 | 0 | 0 | 38,350 | 38,400 | 605 | 0 | 0 | 41,600 | 41,650 | 85 | 0 | 0 |
| 35,150 | 35,200 | 1116 | 0 | 0 | 38,400 | 38,450 | 597 | 0 | 0 | 41,650 | 41,700 | 77 | 0 | 0 |
| 35,200 | 35,250 | 1108 | 0 | 0 | 38,450 | 38,500 | 589 | 0 | 0 | 41,700 | 41,750 | 69 | 0 | 0 |
| 35,250 | 35,300 | 1100 | 0 | 0 | 38,500 | 38,550 | 581 | 0 | 0 | 41,750 | 41,800 | 61 | 0 | 0 |
| 35,300 | 35,350 | 1092 | 0 | 0 | 38,550 | 38,600 | 573 | 0 | 0 | 41,800 | 41,850 | 53 | 0 | 0 |
| 35,350 | 35,400 | 1084 | 0 | 0 | 38,600 | 38,650 | 565 | 0 | 0 | 41,850 | 41,900 | 45 | 0 | 0 |
| 35,400 | 35,450 | 1076 | 0 | 0 | 38,650 | 38,700 | 557 | 0 | 0 | 41,900 | 41,950 | 37 | 0 | 0 |
| 35,450 | 35,500 | 1068 | 0 | 0 | 38,700 | 38,750 | 549 | 0 | 0 | 41,950 | 42,000 | 29 | 0 | 0 |
| 35,500 | 35,550 | 1060 | 0 | 0 | 38,750 | 38,800 | 541 | 0 | 0 | 42,000 | 42,050 | 21 | 0 | 0 |
| 35,550 | 35,600 | 1052 | 0 | 0 | 38,800 | 38,850 | 533 | 0 | 0 | 42,050 | 42,100 | 13 | 0 | 0 |
| 35,600 | 35,650 | 1044 | 0 | 0 | 38,850 | 38,900 | 525 | 0 | 0 | 42,100 | 42,150 | 5 | 0 | 0 |
| 35,650 | 35,700 | 1036 | 0 | 0 | 38,900 | 38,950 | 517 | 0 | 0 | 42,150 | 42,200 | * | 0 | 0 |
| 35,700 | 35,750 | 1028 | 0 | 0 | 38,950 | 39,000 | 509 | 0 | 0 | | | | | |
| 35,750 | 35,800 | 1020 | 0 | 0 | 39,000 | 39,050 | 501 | 0 | 0 | | | | | |
| 35,800 | 35,850 | 1012 | 0 | 0 | 39,050 | 39,100 | 493 | 0 | 0 | | | | | |
| 35,850 | 35,900 | 1004 | 0 | 0 | 39,100 | 39,150 | 485 | 0 | 0 | | | | | |
| 35,900 | 35,950 | 996 | 0 | 0 | 39,150 | 39,200 | 477 | 0 | 0 | | | | | |
| 35,950 | 36,000 | 988 | 0 | 0 | 39,200 | 39,250 | 469 | 0 | 0 | | | | | |
| 36,000 | 36,050 | 980 | 0 | 0 | 39,250 | 39,300 | 461 | 0 | 0 | | | | | |
| 36,050 | 36,100 | 972 | 0 | 0 | 39,300 | 39,350 | 453 | 0 | 0 | | | | | |
| 36,100 | 36,150 | 964 | 0 | 0 | 39,350 | 39,400 | 445 | 0 | 0 | | | | | |
| 36,150 | 36,200 | 956 | 0 | 0 | 39,400 | 39,450 | 437 | 0 | 0 | | | | | |
| 36,200 | 36,250 | 948 | 0 | 0 | 39,450 | 39,500 | 429 | 0 | 0 | | | | | |

* If the amount you are looking up in column a is at least \$42,150 but less than \$42,158, the amount to enter is \$1; above this amount you cannot take the credit.