# 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 2008. 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 2008 at least equal to the amount of current child support you were required to pay by all court orders.

## What is the amount of credit?

The amount of credit is equal to the greater of:

- 20% of the federal EIC that would have been allowed if the noncustodial child met the definition of a qualifying child, computed as if you had one qualifying child and without the benefit of the joint return phase out amount (even if your filing status is ② *Married filing joint return*); **or**
- 2.5 times the federal EIC that would have been allowed if you had satisfied the eligibility requirements, computed as if you had no qualifying children.

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

## How do I claim the noncustodial EIC?

You must file Form IT-209 with your 2008 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 2008, 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 two children who did not reside with you and were under age 18 on December 31. 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 $2,950. 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. 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.

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**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 8b; Form 1040A, line 40b; 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. _____

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**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.

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**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, or any amounts exempt from self-employment tax as a result of the filing and approval of federal Form 4029 or federal Form 4361.

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. _____

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## 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 2008, 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 2008.

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 2008 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 2008 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.

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### Worksheet C
### New York City earned income credit (NYC EIC)

1. Amount of federal EIC claimed (from federal Form 1040EZ, line 8a, Form 1040A, line 40a, or Form 1040, line 64a) ............................................ 1. _____

2. NYC EIC rate 5% (.05) ................................... 2. _____.05

3. Allowable NYC EIC *(multiply line 1 by line 2)…* 3. _____
   - If your filing status is ③, *Married filing separate return*, also complete line 4 below.
   - Part-year NYC residents must also complete lines 5 through 9 below.
   - All others, enter the line 3 amount on Form IT-209, line 45; also enter on Form IT-150, line 45, or on Form IT-201, line 70.

4. If your filing status is ③, *Married filing separate return,* the NYC EIC credit on line 3 above can be divided between spouses in any manner you wish. Enter on line 4 the amount you are claiming ............................... 4. _____
   - Part-year NYC residents must also complete lines 5 through 9 below.
   - All others, enter the line 4 amount on Form IT-209, line 45; also enter on Form IT-150, line 45, or on Form IT-201, line 70.

**Part-year NYC residents only**

5. NYC EIC *(from line 3 or line 4 above)* ............. 5. _____

6. Enter the amount from Form IT-360.1, line 20, column B; also enter this amount on Form IT-209, line 47 ................................... 6. _____

7. Enter the amount from Form IT-360.1, line 20, column A; also enter this amount on Form IT-209, line 46 ................................... 7. _____

8. Divide line 6 by line 7 *(round the result to four decimal places; cannot exceed 1.0000)* ... 8. _____

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

# 2008 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 – | | |
|---|---|---|---|---|
| At least | But less than | a | b | c |
| | | Your credit is: | | |
| $ 1 | $50 | 9 | 2 | 2 |
| 50 | 100 | 26 | 6 | 6 |
| 100 | 150 | 43 | 10 | 10 |
| 150 | 200 | 60 | 13 | 13 |
| 200 | 250 | 77 | 17 | 17 |
| 250 | 300 | 94 | 21 | 21 |
| 300 | 350 | 111 | 25 | 25 |
| 350 | 400 | 128 | 29 | 29 |
| 400 | 450 | 145 | 33 | 33 |
| 450 | 500 | 162 | 36 | 36 |
| 500 | 550 | 179 | 40 | 40 |
| 550 | 600 | 196 | 44 | 44 |
| 600 | 650 | 213 | 48 | 48 |
| 650 | 700 | 230 | 52 | 52 |
| 700 | 750 | 247 | 55 | 55 |
| 750 | 800 | 264 | 59 | 59 |
| 800 | 850 | 281 | 63 | 63 |
| 850 | 900 | 298 | 67 | 67 |
| 900 | 950 | 315 | 71 | 71 |
| 950 | 1,000 | 332 | 75 | 75 |
| 1,000 | 1,050 | 349 | 78 | 78 |
| 1,050 | 1,100 | 366 | 82 | 82 |
| 1,100 | 1,150 | 383 | 86 | 86 |
| 1,150 | 1,200 | 400 | 90 | 90 |
| 1,200 | 1,250 | 417 | 94 | 94 |
| 1,250 | 1,300 | 434 | 98 | 98 |
| 1,300 | 1,350 | 451 | 101 | 101 |
| 1,350 | 1,400 | 468 | 105 | 105 |
| 1,400 | 1,450 | 485 | 109 | 109 |
| 1,450 | 1,500 | 502 | 113 | 113 |
| 1,500 | 1,550 | 519 | 117 | 117 |
| 1,550 | 1,600 | 536 | 120 | 120 |
| 1,600 | 1,650 | 553 | 124 | 124 |
| 1,650 | 1,700 | 570 | 128 | 128 |
| 1,700 | 1,750 | 587 | 132 | 132 |
| 1,750 | 1,800 | 604 | 136 | 136 |
| 1,800 | 1,850 | 621 | 140 | 140 |
| 1,850 | 1,900 | 638 | 143 | 143 |
| 1,900 | 1,950 | 655 | 147 | 147 |
| 1,950 | 2,000 | 672 | 151 | 151 |
| 2,000 | 2,050 | 689 | 155 | 155 |
| 2,050 | 2,100 | 706 | 159 | 159 |
| 2,100 | 2,150 | 723 | 163 | 163 |
| 2,150 | 2,200 | 740 | 166 | 166 |
| 2,200 | 2,250 | 757 | 170 | 170 |
| 2,250 | 2,300 | 774 | 174 | 174 |
| 2,300 | 2,350 | 791 | 178 | 178 |
| 2,350 | 2,400 | 808 | 182 | 182 |
| 2,400 | 2,450 | 825 | 186 | 186 |
| 2,450 | 2,500 | 842 | 189 | 189 |

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

| If the amount on Form IT-209, line 16 or 17 is – | | And you were instructed to use column – | | |
|---|---|---|---|---|
| At least | But less than | a | b | c |
| | | 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 |
| 5,300 | 5,350 | 1,811 | 407 | 407 |
| 5,350 | 5,400 | 1,828 | 411 | 411 |
| 5,400 | 5,450 | 1,845 | 415 | 415 |
| 5,450 | 5,500 | 1,862 | 419 | 419 |
| 5,500 | 5,550 | 1,879 | 423 | 423 |
| 5,550 | 5,600 | 1,896 | 426 | 426 |
| 5,600 | 5,650 | 1,913 | 430 | 430 |
| 5,650 | 5,700 | 1,930 | 434 | 434 |
| 5,700 | 5,750 | 1,947 | 438 | 438 |
| 5,750 | 5,800 | 1,964 | 438 | 438 |
| 5,800 | 5,850 | 1,981 | 438 | 438 |
| 5,850 | 5,900 | 1,998 | 438 | 438 |
| 5,900 | 5,950 | 2,015 | 438 | 438 |
| 5,950 | 6,000 | 2,032 | 438 | 438 |
| 6,000 | 6,050 | 2,049 | 438 | 438 |
| 6,050 | 6,100 | 2,066 | 438 | 438 |
| 6,100 | 6,150 | 2,083 | 438 | 438 |
| 6,150 | 6,200 | 2,100 | 438 | 438 |
| 6,200 | 6,250 | 2,117 | 438 | 438 |
| 6,250 | 6,300 | 2,134 | 438 | 438 |
| 6,300 | 6,350 | 2,151 | 438 | 438 |
| 6,350 | 6,400 | 2,168 | 438 | 438 |
| 6,400 | 6,450 | 2,185 | 438 | 438 |
| 6,450 | 6,500 | 2,202 | 438 | 438 |
| 6,500 | 6,550 | 2,219 | 438 | 438 |
| 6,550 | 6,600 | 2,236 | 438 | 438 |
| 6,600 | 6,650 | 2,253 | 438 | 438 |
| 6,650 | 6,700 | 2,270 | 438 | 438 |
| 6,700 | 6,750 | 2,287 | 438 | 438 |
| 6,750 | 6,800 | 2,304 | 438 | 438 |
| 6,800 | 6,850 | 2,321 | 438 | 438 |
| 6,850 | 6,900 | 2,338 | 438 | 438 |
| 6,900 | 6,950 | 2,355 | 438 | 438 |
| 6,950 | 7,000 | 2,372 | 438 | 438 |
| 7,000 | 7,050 | 2,389 | 438 | 438 |
| 7,050 | 7,100 | 2,406 | 438 | 438 |
| 7,100 | 7,150 | 2,423 | 438 | 438 |
| 7,150 | 7,200 | 2,440 | 438 | 438 |
| 7,200 | 7,250 | 2,457 | 433 | 438 |
| 7,250 | 7,300 | 2,474 | 429 | 438 |
| 7,300 | 7,350 | 2,491 | 425 | 438 |
| 7,350 | 7,400 | 2,508 | 421 | 438 |
| 7,400 | 7,450 | 2,525 | 417 | 438 |
| 7,450 | 7,500 | 2,542 | 413 | 438 |

| If the amount on Form IT-209, line 16 or 17 is – | | And you were instructed to use column – | | | If the amount on Form IT-209, line 16 or 17 is – | | And you were instructed to use column – | | | If the amount on Form IT-209, line 16 or 17 is – | | And you were instructed to use column – | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| At least | But less than | a | b | c | At least | But less than | a | b | c | At least | But less than | a | b | c |
| | | Your credit is: | | | | | Your credit is: | | | | | Your credit is: | | |
| 7,500 | 7,550 | 2,559 | 410 | 438 | 10,500 | 10,550 | 2,917 | 180 | 410 | 13,500 | 13,550 | 2,917 | 0 | 180 |
| 7,550 | 7,600 | 2,576 | 406 | 438 | 10,550 | 10,600 | 2,917 | 176 | 406 | 13,550 | 13,600 | 2,917 | 0 | 176 |
| 7,600 | 7,650 | 2,593 | 402 | 438 | 10,600 | 10,650 | 2,917 | 173 | 402 | 13,600 | 13,650 | 2,917 | 0 | 173 |
| 7,650 | 7,700 | 2,610 | 398 | 438 | 10,650 | 10,700 | 2,917 | 169 | 398 | 13,650 | 13,700 | 2,917 | 0 | 169 |
| 7,700 | 7,750 | 2,627 | 394 | 438 | 10,700 | 10,750 | 2,917 | 165 | 394 | 13,700 | 13,750 | 2,917 | 0 | 165 |
| 7,750 | 7,800 | 2,644 | 391 | 438 | 10,750 | 10,800 | 2,917 | 161 | 391 | 13,750 | 13,800 | 2,917 | 0 | 161 |
| 7,800 | 7,850 | 2,661 | 387 | 438 | 10,800 | 10,850 | 2,917 | 157 | 387 | 13,800 | 13,850 | 2,917 | 0 | 157 |
| 7,850 | 7,900 | 2,678 | 383 | 438 | 10,850 | 10,900 | 2,917 | 153 | 383 | 13,850 | 13,900 | 2,917 | 0 | 153 |
| 7,900 | 7,950 | 2,695 | 379 | 438 | 10,900 | 10,950 | 2,917 | 150 | 379 | 13,900 | 13,950 | 2,917 | 0 | 150 |
| 7,950 | 8,000 | 2,712 | 375 | 438 | 10,950 | 11,000 | 2,917 | 146 | 375 | 13,950 | 14,000 | 2,917 | 0 | 146 |
| 8,000 | 8,050 | 2,729 | 371 | 438 | 11,000 | 11,050 | 2,917 | 142 | 371 | 14,000 | 14,050 | 2,917 | 0 | 142 |
| 8,050 | 8,100 | 2,746 | 368 | 438 | 11,050 | 11,100 | 2,917 | 138 | 368 | 14,050 | 14,100 | 2,917 | 0 | 138 |
| 8,100 | 8,150 | 2,763 | 364 | 438 | 11,100 | 11,150 | 2,917 | 134 | 364 | 14,100 | 14,150 | 2,917 | 0 | 134 |
| 8,150 | 8,200 | 2,780 | 360 | 438 | 11,150 | 11,200 | 2,917 | 130 | 360 | 14,150 | 14,200 | 2,917 | 0 | 130 |
| 8,200 | 8,250 | 2,797 | 356 | 438 | 11,200 | 11,250 | 2,917 | 127 | 356 | 14,200 | 14,250 | 2,917 | 0 | 127 |
| 8,250 | 8,300 | 2,814 | 352 | 438 | 11,250 | 11,300 | 2,917 | 123 | 352 | 14,250 | 14,300 | 2,917 | 0 | 123 |
| 8,300 | 8,350 | 2,831 | 348 | 438 | 11,300 | 11,350 | 2,917 | 119 | 348 | 14,300 | 14,350 | 2,917 | 0 | 119 |
| 8,350 | 8,400 | 2,848 | 345 | 438 | 11,350 | 11,400 | 2,917 | 115 | 345 | 14,350 | 14,400 | 2,917 | 0 | 115 |
| 8,400 | 8,450 | 2,865 | 341 | 438 | 11,400 | 11,450 | 2,917 | 111 | 341 | 14,400 | 14,450 | 2,917 | 0 | 111 |
| 8,450 | 8,500 | 2,882 | 337 | 438 | 11,450 | 11,500 | 2,917 | 107 | 337 | 14,450 | 14,500 | 2,917 | 0 | 107 |
| 8,500 | 8,550 | 2,899 | 333 | 438 | 11,500 | 11,550 | 2,917 | 104 | 333 | 14,500 | 14,550 | 2,917 | 0 | 104 |
| 8,550 | 8,600 | 2,917 | 329 | 438 | 11,550 | 11,600 | 2,917 | 100 | 329 | 14,550 | 14,600 | 2,917 | 0 | 100 |
| 8,600 | 8,650 | 2,917 | 326 | 438 | 11,600 | 11,650 | 2,917 | 96 | 326 | 14,600 | 14,650 | 2,917 | 0 | 96 |
| 8,650 | 8,700 | 2,917 | 322 | 438 | 11,650 | 11,700 | 2,917 | 92 | 322 | 14,650 | 14,700 | 2,917 | 0 | 92 |
| 8,700 | 8,750 | 2,917 | 318 | 438 | 11,700 | 11,750 | 2,917 | 88 | 318 | 14,700 | 14,750 | 2,917 | 0 | 88 |
| 8,750 | 8,800 | 2,917 | 314 | 438 | 11,750 | 11,800 | 2,917 | 85 | 314 | 14,750 | 14,800 | 2,917 | 0 | 85 |
| 8,800 | 8,850 | 2,917 | 310 | 438 | 11,800 | 11,850 | 2,917 | 81 | 310 | 14,800 | 14,850 | 2,917 | 0 | 81 |
| 8,850 | 8,900 | 2,917 | 306 | 438 | 11,850 | 11,900 | 2,917 | 77 | 306 | 14,850 | 14,900 | 2,917 | 0 | 77 |
| 8,900 | 8,950 | 2,917 | 303 | 438 | 11,900 | 11,950 | 2,917 | 73 | 303 | 14,900 | 14,950 | 2,917 | 0 | 73 |
| 8,950 | 9,000 | 2,917 | 299 | 438 | 11,950 | 12,000 | 2,917 | 69 | 299 | 14,950 | 15,000 | 2,917 | 0 | 69 |
| 9,000 | 9,050 | 2,917 | 295 | 438 | 12,000 | 12,050 | 2,917 | 65 | 295 | 15,000 | 15,050 | 2,917 | 0 | 65 |
| 9,050 | 9,100 | 2,917 | 291 | 438 | 12,050 | 12,100 | 2,917 | 62 | 291 | 15,050 | 15,100 | 2,917 | 0 | 62 |
| 9,100 | 9,150 | 2,917 | 287 | 438 | 12,100 | 12,150 | 2,917 | 58 | 287 | 15,100 | 15,150 | 2,917 | 0 | 58 |
| 9,150 | 9,200 | 2,917 | 283 | 438 | 12,150 | 12,200 | 2,917 | 54 | 283 | 15,150 | 15,200 | 2,917 | 0 | 54 |
| 9,200 | 9,250 | 2,917 | 280 | 438 | 12,200 | 12,250 | 2,917 | 50 | 280 | 15,200 | 15,250 | 2,917 | 0 | 50 |
| 9,250 | 9,300 | 2,917 | 276 | 438 | 12,250 | 12,300 | 2,917 | 46 | 276 | 15,250 | 15,300 | 2,917 | 0 | 46 |
| 9,300 | 9,350 | 2,917 | 272 | 438 | 12,300 | 12,350 | 2,917 | 42 | 272 | 15,300 | 15,350 | 2,917 | 0 | 42 |
| 9,350 | 9,400 | 2,917 | 268 | 438 | 12,350 | 12,400 | 2,917 | 39 | 268 | 15,350 | 15,400 | 2,917 | 0 | 39 |
| 9,400 | 9,450 | 2,917 | 264 | 438 | 12,400 | 12,450 | 2,917 | 35 | 264 | 15,400 | 15,450 | 2,917 | 0 | 35 |
| 9,450 | 9,500 | 2,917 | 260 | 438 | 12,450 | 12,500 | 2,917 | 31 | 260 | 15,450 | 15,500 | 2,917 | 0 | 31 |
| 9,500 | 9,550 | 2,917 | 257 | 438 | 12,500 | 12,550 | 2,917 | 27 | 257 | 15,500 | 15,550 | 2,917 | 0 | 27 |
| 9,550 | 9,600 | 2,917 | 253 | 438 | 12,550 | 12,600 | 2,917 | 23 | 253 | 15,550 | 15,600 | 2,917 | 0 | 23 |
| 9,600 | 9,650 | 2,917 | 249 | 438 | 12,600 | 12,650 | 2,917 | 20 | 249 | 15,600 | 15,650 | 2,917 | 0 | 20 |
| 9,650 | 9,700 | 2,917 | 245 | 438 | 12,650 | 12,700 | 2,917 | 16 | 245 | 15,650 | 15,700 | 2,917 | 0 | 16 |
| 9,700 | 9,750 | 2,917 | 241 | 438 | 12,700 | 12,750 | 2,917 | 12 | 241 | 15,700 | 15,750 | 2,917 | 0 | 12 |
| 9,750 | 9,800 | 2,917 | 238 | 438 | 12,750 | 12,800 | 2,917 | 8 | 238 | 15,750 | 15,800 | 2,912 | 0 | 8 |
| 9,800 | 9,850 | 2,917 | 234 | 438 | 12,800 | 12,850 | 2,917 | 4 | 234 | 15,800 | 15,850 | 2,904 | 0 | 4 |
| 9,850 | 9,900 | 2,917 | 230 | 438 | 12,850 | 12,900 | 2,917 | * | 230 | 15,850 | 15,900 | 2,896 | 0 | ** |
| 9,900 | 9,950 | 2,917 | 226 | 438 | 12,900 | 12,950 | 2,917 | 0 | 226 | 15,900 | 15,950 | 2,888 | 0 | 0 |
| 9,950 | 10,000 | 2,917 | 222 | 438 | 12,950 | 13,000 | 2,917 | 0 | 222 | 15,950 | 16,000 | 2,880 | 0 | 0 |
| 10,000 | 10,050 | 2,917 | 218 | 438 | 13,000 | 13,050 | 2,917 | 0 | 218 | 16,000 | 16,050 | 2,872 | 0 | 0 |
| 10,050 | 10,100 | 2,917 | 215 | 438 | 13,050 | 13,100 | 2,917 | 0 | 215 | 16,050 | 16,100 | 2,864 | 0 | 0 |
| 10,100 | 10,150 | 2,917 | 211 | 438 | 13,100 | 13,150 | 2,917 | 0 | 211 | 16,100 | 16,150 | 2,856 | 0 | 0 |
| 10,150 | 10,200 | 2,917 | 207 | 438 | 13,150 | 13,200 | 2,917 | 0 | 207 | 16,150 | 16,200 | 2,848 | 0 | 0 |
| 10,200 | 10,250 | 2,917 | 203 | 433 | 13,200 | 13,250 | 2,917 | 0 | 203 | 16,200 | 16,250 | 2,840 | 0 | 0 |
| 10,250 | 10,300 | 2,917 | 199 | 429 | 13,250 | 13,300 | 2,917 | 0 | 199 | 16,250 | 16,300 | 2,832 | 0 | 0 |
| 10,300 | 10,350 | 2,917 | 195 | 425 | 13,300 | 13,350 | 2,917 | 0 | 195 | 16,300 | 16,350 | 2,824 | 0 | 0 |
| 10,350 | 10,400 | 2,917 | 192 | 421 | 13,350 | 13,400 | 2,917 | 0 | 192 | 16,350 | 16,400 | 2,816 | 0 | 0 |
| 10,400 | 10,450 | 2,917 | 188 | 417 | 13,400 | 13,450 | 2,917 | 0 | 188 | 16,400 | 16,450 | 2,808 | 0 | 0 |
| 10,450 | 10,500 | 2,917 | 184 | 413 | 13,450 | 13,500 | 2,917 | 0 | 184 | 16,450 | 16,500 | 2,800 | 0 | 0 |

**\*** If the amount you are looking up in **column b** is at least $12,850 but less than $12,880 your credit is $1.00; above this amount you **cannot** take the credit.

**\*\*** If the amount you are looking up in **column c** is at least $15,850 but less than $15,880 your credit is $1.00; 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 – | | |
| At least | But less than | a | b | c | At least | But less than | a | b | c | At least | But less than | a | b | c |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | Your credit is: | | | | | Your credit is: | | | | | Your credit is: | | |
| 16,500 | 16,550 | 2,792 | 0 | 0 | 19,500 | 19,550 | 2,312 | 0 | 0 | 22,500 | 22,550 | 1,833 | 0 | 0 |
| 16,550 | 16,600 | 2,784 | 0 | 0 | 19,550 | 19,600 | 2,304 | 0 | 0 | 22,550 | 22,600 | 1,825 | 0 | 0 |
| 16,600 | 16,650 | 2,776 | 0 | 0 | 19,600 | 19,650 | 2,296 | 0 | 0 | 22,600 | 22,650 | 1,817 | 0 | 0 |
| 16,650 | 16,700 | 2,768 | 0 | 0 | 19,650 | 19,700 | 2,288 | 0 | 0 | 22,650 | 22,700 | 1,809 | 0 | 0 |
| 16,700 | 16,750 | 2,760 | 0 | 0 | 19,700 | 19,750 | 2,280 | 0 | 0 | 22,700 | 22,750 | 1,801 | 0 | 0 |
| 16,750 | 16,800 | 2,752 | 0 | 0 | 19,750 | 19,800 | 2,272 | 0 | 0 | 22,750 | 22,800 | 1,793 | 0 | 0 |
| 16,800 | 16,850 | 2,744 | 0 | 0 | 19,800 | 19,850 | 2,264 | 0 | 0 | 22,800 | 22,850 | 1,785 | 0 | 0 |
| 16,850 | 16,900 | 2,736 | 0 | 0 | 19,850 | 19,900 | 2,256 | 0 | 0 | 22,850 | 22,900 | 1,777 | 0 | 0 |
| 16,900 | 16,950 | 2,728 | 0 | 0 | 19,900 | 19,950 | 2,248 | 0 | 0 | 22,900 | 22,950 | 1,769 | 0 | 0 |
| 16,950 | 17,000 | 2,720 | 0 | 0 | 19,950 | 20,000 | 2,240 | 0 | 0 | 22,950 | 23,000 | 1,761 | 0 | 0 |
| 17,000 | 17,050 | 2,712 | 0 | 0 | 20,000 | 20,050 | 2,232 | 0 | 0 | 23,000 | 23,050 | 1,753 | 0 | 0 |
| 17,050 | 17,100 | 2,704 | 0 | 0 | 20,050 | 20,100 | 2,224 | 0 | 0 | 23,050 | 23,100 | 1,745 | 0 | 0 |
| 17,100 | 17,150 | 2,696 | 0 | 0 | 20,100 | 20,150 | 2,216 | 0 | 0 | 23,100 | 23,150 | 1,737 | 0 | 0 |
| 17,150 | 17,200 | 2,688 | 0 | 0 | 20,150 | 20,200 | 2,208 | 0 | 0 | 23,150 | 23,200 | 1,729 | 0 | 0 |
| 17,200 | 17,250 | 2,680 | 0 | 0 | 20,200 | 20,250 | 2,200 | 0 | 0 | 23,200 | 23,250 | 1,721 | 0 | 0 |
| 17,250 | 17,300 | 2,672 | 0 | 0 | 20,250 | 20,300 | 2,193 | 0 | 0 | 23,250 | 23,300 | 1,713 | 0 | 0 |
| 17,300 | 17,350 | 2,664 | 0 | 0 | 20,300 | 20,350 | 2,185 | 0 | 0 | 23,300 | 23,350 | 1,705 | 0 | 0 |
| 17,350 | 17,400 | 2,656 | 0 | 0 | 20,350 | 20,400 | 2,177 | 0 | 0 | 23,350 | 23,400 | 1,697 | 0 | 0 |
| 17,400 | 17,450 | 2,648 | 0 | 0 | 20,400 | 20,450 | 2,169 | 0 | 0 | 23,400 | 23,450 | 1,689 | 0 | 0 |
| 17,450 | 17,500 | 2,640 | 0 | 0 | 20,450 | 20,500 | 2,161 | 0 | 0 | 23,450 | 23,500 | 1,681 | 0 | 0 |
| 17,500 | 17,550 | 2,632 | 0 | 0 | 20,500 | 20,550 | 2,153 | 0 | 0 | 23,500 | 23,550 | 1,673 | 0 | 0 |
| 17,550 | 17,600 | 2,624 | 0 | 0 | 20,550 | 20,600 | 2,145 | 0 | 0 | 23,550 | 23,600 | 1,665 | 0 | 0 |
| 17,600 | 17,650 | 2,616 | 0 | 0 | 20,600 | 20,650 | 2,137 | 0 | 0 | 23,600 | 23,650 | 1,657 | 0 | 0 |
| 17,650 | 17,700 | 2,608 | 0 | 0 | 20,650 | 20,700 | 2,129 | 0 | 0 | 23,650 | 23,700 | 1,649 | 0 | 0 |
| 17,700 | 17,750 | 2,600 | 0 | 0 | 20,700 | 20,750 | 2,121 | 0 | 0 | 23,700 | 23,750 | 1,641 | 0 | 0 |
| 17,750 | 17,800 | 2,592 | 0 | 0 | 20,750 | 20,800 | 2,113 | 0 | 0 | 23,750 | 23,800 | 1,633 | 0 | 0 |
| 17,800 | 17,850 | 2,584 | 0 | 0 | 20,800 | 20,850 | 2,105 | 0 | 0 | 23,800 | 23,850 | 1,625 | 0 | 0 |
| 17,850 | 17,900 | 2,576 | 0 | 0 | 20,850 | 20,900 | 2,097 | 0 | 0 | 23,850 | 23,900 | 1,617 | 0 | 0 |
| 17,900 | 17,950 | 2,568 | 0 | 0 | 20,900 | 20,950 | 2,089 | 0 | 0 | 23,900 | 23,950 | 1,609 | 0 | 0 |
| 17,950 | 18,000 | 2,560 | 0 | 0 | 20,950 | 21,000 | 2,081 | 0 | 0 | 23,950 | 24,000 | 1,601 | 0 | 0 |
| 18,000 | 18,050 | 2,552 | 0 | 0 | 21,000 | 21,050 | 2,073 | 0 | 0 | 24,000 | 24,050 | 1,593 | 0 | 0 |
| 18,050 | 18,100 | 2,544 | 0 | 0 | 21,050 | 21,100 | 2,065 | 0 | 0 | 24,050 | 24,100 | 1,585 | 0 | 0 |
| 18,100 | 18,150 | 2,536 | 0 | 0 | 21,100 | 21,150 | 2,057 | 0 | 0 | 24,100 | 24,150 | 1,577 | 0 | 0 |
| 18,150 | 18,200 | 2,528 | 0 | 0 | 21,150 | 21,200 | 2,049 | 0 | 0 | 24,150 | 24,200 | 1,569 | 0 | 0 |
| 18,200 | 18,250 | 2,520 | 0 | 0 | 21,200 | 21,250 | 2,041 | 0 | 0 | 24,200 | 24,250 | 1,561 | 0 | 0 |
| 18,250 | 18,300 | 2,512 | 0 | 0 | 21,250 | 21,300 | 2,033 | 0 | 0 | 24,250 | 24,300 | 1,553 | 0 | 0 |
| 18,300 | 18,350 | 2,504 | 0 | 0 | 21,300 | 21,350 | 2,025 | 0 | 0 | 24,300 | 24,350 | 1,545 | 0 | 0 |
| 18,350 | 18,400 | 2,496 | 0 | 0 | 21,350 | 21,400 | 2,017 | 0 | 0 | 24,350 | 24,400 | 1,537 | 0 | 0 |
| 18,400 | 18,450 | 2,488 | 0 | 0 | 21,400 | 21,450 | 2,009 | 0 | 0 | 24,400 | 24,450 | 1,529 | 0 | 0 |
| 18,450 | 18,500 | 2,480 | 0 | 0 | 21,450 | 21,500 | 2,001 | 0 | 0 | 24,450 | 24,500 | 1,521 | 0 | 0 |
| 18,500 | 18,550 | 2,472 | 0 | 0 | 21,500 | 21,550 | 1,993 | 0 | 0 | 24,500 | 24,550 | 1,513 | 0 | 0 |
| 18,550 | 18,600 | 2,464 | 0 | 0 | 21,550 | 21,600 | 1,985 | 0 | 0 | 24,550 | 24,600 | 1,505 | 0 | 0 |
| 18,600 | 18,650 | 2,456 | 0 | 0 | 21,600 | 21,650 | 1,977 | 0 | 0 | 24,600 | 24,650 | 1,497 | 0 | 0 |
| 18,650 | 18,700 | 2,448 | 0 | 0 | 21,650 | 21,700 | 1,969 | 0 | 0 | 24,650 | 24,700 | 1,489 | 0 | 0 |
| 18,700 | 18,750 | 2,440 | 0 | 0 | 21,700 | 21,750 | 1,961 | 0 | 0 | 24,700 | 24,750 | 1,481 | 0 | 0 |
| 18,750 | 18,800 | 2,432 | 0 | 0 | 21,750 | 21,800 | 1,953 | 0 | 0 | 24,750 | 24,800 | 1,473 | 0 | 0 |
| 18,800 | 18,850 | 2,424 | 0 | 0 | 21,800 | 21,850 | 1,945 | 0 | 0 | 24,800 | 24,850 | 1,465 | 0 | 0 |
| 18,850 | 18,900 | 2,416 | 0 | 0 | 21,850 | 21,900 | 1,937 | 0 | 0 | 24,850 | 24,900 | 1,457 | 0 | 0 |
| 18,900 | 18,950 | 2,408 | 0 | 0 | 21,900 | 21,950 | 1,929 | 0 | 0 | 24,900 | 24,950 | 1,449 | 0 | 0 |
| 18,950 | 19,000 | 2,400 | 0 | 0 | 21,950 | 22,000 | 1,921 | 0 | 0 | 24,950 | 25,000 | 1,441 | 0 | 0 |
| 19,000 | 19,050 | 2,392 | 0 | 0 | 22,000 | 22,050 | 1,913 | 0 | 0 | 25,000 | 25,050 | 1,433 | 0 | 0 |
| 19,050 | 19,100 | 2,384 | 0 | 0 | 22,050 | 22,100 | 1,905 | 0 | 0 | 25,050 | 25,100 | 1,425 | 0 | 0 |
| 19,100 | 19,150 | 2,376 | 0 | 0 | 22,100 | 22,150 | 1,897 | 0 | 0 | 25,100 | 25,150 | 1,417 | 0 | 0 |
| 19,150 | 19,200 | 2,368 | 0 | 0 | 22,150 | 22,200 | 1,889 | 0 | 0 | 25,150 | 25,200 | 1,409 | 0 | 0 |
| 19,200 | 19,250 | 2,360 | 0 | 0 | 22,200 | 22,250 | 1,881 | 0 | 0 | 25,200 | 25,250 | 1,401 | 0 | 0 |
| 19,250 | 19,300 | 2,352 | 0 | 0 | 22,250 | 22,300 | 1,873 | 0 | 0 | 25,250 | 25,300 | 1,394 | 0 | 0 |
| 19,300 | 19,350 | 2,344 | 0 | 0 | 22,300 | 22,350 | 1,865 | 0 | 0 | 25,300 | 25,350 | 1,386 | 0 | 0 |
| 19,350 | 19,400 | 2,336 | 0 | 0 | 22,350 | 22,400 | 1,857 | 0 | 0 | 25,350 | 25,400 | 1,378 | 0 | 0 |
| 19,400 | 19,450 | 2,328 | 0 | 0 | 22,400 | 22,450 | 1,849 | 0 | 0 | 25,400 | 25,450 | 1,370 | 0 | 0 |
| 19,450 | 19,500 | 2,320 | 0 | 0 | 22,450 | 22,500 | 1,841 | 0 | 0 | 25,450 | 25,500 | 1,362 | 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 – | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| At least | But less than | a | b | c | At least | But less than | a | b | c | At least | But less than | a | b | c |
| | | Your credit is: | | | | | Your credit is: | | | | | Your credit is: | | |
| 25,500 | 25,550 | 1,354 | 0 | 0 | 28,500 | 28,550 | 874 | 0 | 0 | 31,500 | 31,550 | 395 | 0 | 0 |
| 25,550 | 25,600 | 1,346 | 0 | 0 | 28,550 | 28,600 | 866 | 0 | 0 | 31,550 | 31,600 | 387 | 0 | 0 |
| 25,600 | 25,650 | 1,338 | 0 | 0 | 28,600 | 28,650 | 858 | 0 | 0 | 31,600 | 31,650 | 379 | 0 | 0 |
| 25,650 | 25,700 | 1,330 | 0 | 0 | 28,650 | 28,700 | 850 | 0 | 0 | 31,650 | 31,700 | 371 | 0 | 0 |
| 25,700 | 25,750 | 1,322 | 0 | 0 | 28,700 | 28,750 | 842 | 0 | 0 | 31,700 | 31,750 | 363 | 0 | 0 |
| 25,750 | 25,800 | 1,314 | 0 | 0 | 28,750 | 28,800 | 834 | 0 | 0 | 31,750 | 31,800 | 355 | 0 | 0 |
| 25,800 | 25,850 | 1,306 | 0 | 0 | 28,800 | 28,850 | 826 | 0 | 0 | 31,800 | 31,850 | 347 | 0 | 0 |
| 25,850 | 25,900 | 1,298 | 0 | 0 | 28,850 | 28,900 | 818 | 0 | 0 | 31,850 | 31,900 | 339 | 0 | 0 |
| 25,900 | 25,950 | 1,290 | 0 | 0 | 28,900 | 28,950 | 810 | 0 | 0 | 31,900 | 31,950 | 331 | 0 | 0 |
| 25,950 | 26,000 | 1,282 | 0 | 0 | 28,950 | 29,000 | 802 | 0 | 0 | 31,950 | 32,000 | 323 | 0 | 0 |
| 26,000 | 26,050 | 1,274 | 0 | 0 | 29,000 | 29,050 | 794 | 0 | 0 | 32,000 | 32,050 | 315 | 0 | 0 |
| 26,050 | 26,100 | 1,266 | 0 | 0 | 29,050 | 29,100 | 786 | 0 | 0 | 32,050 | 32,100 | 307 | 0 | 0 |
| 26,100 | 26,150 | 1,258 | 0 | 0 | 29,100 | 29,150 | 778 | 0 | 0 | 32,100 | 32,150 | 299 | 0 | 0 |
| 26,150 | 26,200 | 1,250 | 0 | 0 | 29,150 | 29,200 | 770 | 0 | 0 | 32,150 | 32,200 | 291 | 0 | 0 |
| 26,200 | 26,250 | 1,242 | 0 | 0 | 29,200 | 29,250 | 762 | 0 | 0 | 32,200 | 32,250 | 283 | 0 | 0 |
| 26,250 | 26,300 | 1,234 | 0 | 0 | 29,250 | 29,300 | 754 | 0 | 0 | 32,250 | 32,300 | 275 | 0 | 0 |
| 26,300 | 26,350 | 1,226 | 0 | 0 | 29,300 | 29,350 | 746 | 0 | 0 | 32,300 | 32,350 | 267 | 0 | 0 |
| 26,350 | 26,400 | 1,218 | 0 | 0 | 29,350 | 29,400 | 738 | 0 | 0 | 32,350 | 32,400 | 259 | 0 | 0 |
| 26,400 | 26,450 | 1,210 | 0 | 0 | 29,400 | 29,450 | 730 | 0 | 0 | 32,400 | 32,450 | 251 | 0 | 0 |
| 26,450 | 26,500 | 1,202 | 0 | 0 | 29,450 | 29,500 | 722 | 0 | 0 | 32,450 | 32,500 | 243 | 0 | 0 |
| 26,500 | 26,550 | 1,194 | 0 | 0 | 29,500 | 29,550 | 714 | 0 | 0 | 32,500 | 32,550 | 235 | 0 | 0 |
| 26,550 | 26,600 | 1,186 | 0 | 0 | 29,550 | 29,600 | 706 | 0 | 0 | 32,550 | 32,600 | 227 | 0 | 0 |
| 26,600 | 26,650 | 1,178 | 0 | 0 | 29,600 | 29,650 | 698 | 0 | 0 | 32,600 | 32,650 | 219 | 0 | 0 |
| 26,650 | 26,700 | 1,170 | 0 | 0 | 29,650 | 29,700 | 690 | 0 | 0 | 32,650 | 32,700 | 211 | 0 | 0 |
| 26,700 | 26,750 | 1,162 | 0 | 0 | 29,700 | 29,750 | 682 | 0 | 0 | 32,700 | 32,750 | 203 | 0 | 0 |
| 26,750 | 26,800 | 1,154 | 0 | 0 | 29,750 | 29,800 | 674 | 0 | 0 | 32,750 | 32,800 | 195 | 0 | 0 |
| 26,800 | 26,850 | 1,146 | 0 | 0 | 29,800 | 29,850 | 666 | 0 | 0 | 32,800 | 32,850 | 187 | 0 | 0 |
| 26,850 | 26,900 | 1,138 | 0 | 0 | 29,850 | 29,900 | 658 | 0 | 0 | 32,850 | 32,900 | 179 | 0 | 0 |
| 26,900 | 26,950 | 1,130 | 0 | 0 | 29,900 | 29,950 | 650 | 0 | 0 | 32,900 | 32,950 | 171 | 0 | 0 |
| 26,950 | 27,000 | 1,122 | 0 | 0 | 29,950 | 30,000 | 642 | 0 | 0 | 32,950 | 33,000 | 163 | 0 | 0 |
| 27,000 | 27,050 | 1,114 | 0 | 0 | 30,000 | 30,050 | 634 | 0 | 0 | 33,000 | 33,050 | 155 | 0 | 0 |
| 27,050 | 27,100 | 1,106 | 0 | 0 | 30,050 | 30,100 | 626 | 0 | 0 | 33,050 | 33,100 | 147 | 0 | 0 |
| 27,100 | 27,150 | 1,098 | 0 | 0 | 30,100 | 30,150 | 618 | 0 | 0 | 33,100 | 33,150 | 139 | 0 | 0 |
| 27,150 | 27,200 | 1,090 | 0 | 0 | 30,150 | 30,200 | 610 | 0 | 0 | 33,150 | 33,200 | 131 | 0 | 0 |
| 27,200 | 27,250 | 1,082 | 0 | 0 | 30,200 | 30,250 | 602 | 0 | 0 | 33,200 | 33,250 | 123 | 0 | 0 |
| 27,250 | 27,300 | 1,074 | 0 | 0 | 30,250 | 30,300 | 595 | 0 | 0 | 33,250 | 33,300 | 115 | 0 | 0 |
| 27,300 | 27,350 | 1,066 | 0 | 0 | 30,300 | 30,350 | 587 | 0 | 0 | 33,300 | 33,350 | 107 | 0 | 0 |
| 27,350 | 27,400 | 1,058 | 0 | 0 | 30,350 | 30,400 | 579 | 0 | 0 | 33,350 | 33,400 | 99 | 0 | 0 |
| 27,400 | 27,450 | 1,050 | 0 | 0 | 30,400 | 30,450 | 571 | 0 | 0 | 33,400 | 33,450 | 91 | 0 | 0 |
| 27,450 | 27,500 | 1,042 | 0 | 0 | 30,450 | 30,500 | 563 | 0 | 0 | 33,450 | 33,500 | 83 | 0 | 0 |
| 27,500 | 27,550 | 1,034 | 0 | 0 | 30,500 | 30,550 | 555 | 0 | 0 | 33,500 | 33,550 | 75 | 0 | 0 |
| 27,550 | 27,600 | 1,026 | 0 | 0 | 30,550 | 30,600 | 547 | 0 | 0 | 33,550 | 33,600 | 67 | 0 | 0 |
| 27,600 | 27,650 | 1,018 | 0 | 0 | 30,600 | 30,650 | 539 | 0 | 0 | 33,600 | 33,650 | 59 | 0 | 0 |
| 27,650 | 27,700 | 1,010 | 0 | 0 | 30,650 | 30,700 | 531 | 0 | 0 | 33,650 | 33,700 | 51 | 0 | 0 |
| 27,700 | 27,750 | 1,002 | 0 | 0 | 30,700 | 30,750 | 523 | 0 | 0 | 33,700 | 33,750 | 43 | 0 | 0 |
| 27,750 | 27,800 | 994 | 0 | 0 | 30,750 | 30,800 | 515 | 0 | 0 | 33,750 | 33,800 | 35 | 0 | 0 |
| 27,800 | 27,850 | 986 | 0 | 0 | 30,800 | 30,850 | 507 | 0 | 0 | 33,800 | 33,850 | 27 | 0 | 0 |
| 27,850 | 27,900 | 978 | 0 | 0 | 30,850 | 30,900 | 499 | 0 | 0 | 33,850 | 33,900 | 19 | 0 | 0 |
| 27,900 | 27,950 | 970 | 0 | 0 | 30,900 | 30,950 | 491 | 0 | 0 | 33,900 | 33,950 | 11 | 0 | 0 |
| 27,950 | 28,000 | 962 | 0 | 0 | 30,950 | 31,000 | 483 | 0 | 0 | 33,950 | 34,000 | *** | 0 | 0 |
| 28,000 | 28,050 | 954 | 0 | 0 | 31,000 | 31,050 | 475 | 0 | 0 | | | | | |
| 28,050 | 28,100 | 946 | 0 | 0 | 31,050 | 31,100 | 467 | 0 | 0 | | | | | |
| 28,100 | 28,150 | 938 | 0 | 0 | 31,100 | 31,150 | 459 | 0 | 0 | | | | | |
| 28,150 | 28,200 | 930 | 0 | 0 | 31,150 | 31,200 | 451 | 0 | 0 | | | | | |
| 28,200 | 28,250 | 922 | 0 | 0 | 31,200 | 31,250 | 443 | 0 | 0 | | | | | |
| 28,250 | 28,300 | 914 | 0 | 0 | 31,250 | 31,300 | 435 | 0 | 0 | | | | | |
| 28,300 | 28,350 | 906 | 0 | 0 | 31,300 | 31,350 | 427 | 0 | 0 | | | | | |
| 28,350 | 28,400 | 898 | 0 | 0 | 31,350 | 31,400 | 419 | 0 | 0 | | | | | |
| 28,400 | 28,450 | 890 | 0 | 0 | 31,400 | 31,450 | 411 | 0 | 0 | | | | | |
| 28,450 | 28,500 | 882 | 0 | 0 | 31,450 | 31,500 | 403 | 0 | 0 | | | | | |

**\*\*\*** If the amount you are looking up in **column a** is at least $33,950 but less than $33,995 your credit is $4.00; above this amount you **cannot** take the credit.