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 2011. 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 2011 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 2011 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 2011, complete Schedule B to determine which credit offers you a greater benefit, since you cannot claim both the noncustodial EIC and the NYS EIC.

Line instructions

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

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

Part 1 — Eligibility

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

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

Line 3 — In the spaces provided, list the information for up to three children who did not reside with you in 2011 and were under age 18 on December 31, 2011. You are not required to include the child's social security number; however, leaving these boxes blank may delay the processing of your return.

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

Line 10 — You cannot claim the noncustodial EIC if your investment income is more than $3,150. For most people, investment income is the **total amount** of the following:

- taxable interest income (from federal Form 1040A or Form 1040, line 8a);
- tax-exempt interest income (from federal Form 1040A or Form 1040, line 8b);
- ordinary dividends income (from federal Form 1040A or Form 1040, line 9a); **and**
- capital gains net income from Form 1040A, line 10 or Form 1040, line 13 (if more than zero).
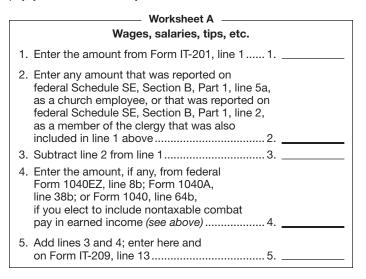
For more information on what qualifies as investment income, see federal Publication 596, *Earned Income Credit.*

Part 3 — Earned income

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

Nontaxable combat pay

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

Worksheet A
Wages, salaries, tips, etc.

1. Enter the amount from Form IT-201, line 1 ...... 1. _____

2. Enter any amount that was reported on federal Schedule SE, Section B, Part 1, line 5a, as a church employee, or that was reported on federal Schedule SE, Section B, Part 1, 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 38b; or Form 1040, line 64b, if you elect to include nontaxable combat pay in earned income *(see above)* .... 4. _____

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

Line 14 — If you were paid any amount for work while an inmate in a penal institution, **or** if you received a taxable scholarship or fellowship grant, or an amount as a pension or annuity from a nonqualified deferred compensation plan or a nongovernmental section 457 plan, this amount may be shown on your wage and tax statement(s) federal Form W-2, box 11. Enter the amount on line 14.

Line 15 — Business income or loss applies only to federal Form 1040 filers. Complete **Worksheet B** below if you were self-employed, or filing federal Schedule SE because you were a member of the clergy or had church employee income, or are filing federal Schedule C or Schedule C-EZ as a statutory employee, to determine the amount to enter on line 15. **Do not** use a minus sign or brackets to show a loss. Mark an *X* in the appropriate box at line 15 to indicate if the amount reported is a profit or loss. Be sure to enter your employer identification number (EIN) for your business. If you have income or loss from more than one business, enter the EIN representing your primary business activity. If your primary business activity does not have an EIN, enter your SSN.

Worksheet B
Business income

Self-employed, members of the clergy, and people with church employee income filing Schedule SE

1a. Enter the total from federal Schedule SE, Section A **or** Section B, lines 1a, 1b, and 2... 1a. _____

1b. Enter any amount from federal Schedule SE, Section B, line 4b and line 5a .... 1b. _____

1c. Add lines 1a and 1b .... 1c. _____

1d. Enter the amount from federal Schedule SE, Section A, line 6, or Section B, line 13, whichever applies .... 1d. _____

1e. Subtract line 1d from 1c .... 1e. _____

Self-employed individuals NOT required to file Schedule SE

Do not include on these lines any statutory employee income, any net profit from services performed as a notary public, any amounts exempt from self-employment tax as a result of the filing and approval of federal Form 4361, or any income or loss from a qualified joint venture reporting only rental real estate income not subject to self-employment tax.

2a. Enter any net farm profit (or loss) from federal Schedule F, line 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; 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.

Statutory employees filing Schedule C or C-EZ

3. Enter the amount from federal Schedule C, line 1c, or federal Schedule C-EZ, line 1c that you are filing as a statutory employee.... 3. _____

4. Add lines 1e, 2c, and 3. This is your total business income. Enter here and on Form IT-209, line 15 .... 4. _____

Part 4 — Credit computation

Complete both sections (lines 18 through 32).

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

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

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

If you claimed a federal EIC for 2011, complete Schedule B to determine if the NYS EIC is more beneficial than the noncustodial EIC.

If you did not claim a federal EIC, enter the line 32 amount on Form IT-201, line 66.

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 2011.

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

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 received a federal EIC for 2011 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 2011 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-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.
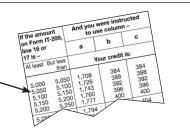

Worksheet C
New York City earned income credit (NYC EIC)

1. Amount of federal EIC claimed (from federal Form 1040EZ, line 8a, Form 1040A, line 38a, 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-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-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. _____

2011 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	442	442
5,800	5,850	1,981	446	446
5,850	5,900	1,998	449	449
5,900	5,950	2,015	453	453
5,950	6,000	2,032	457	457
6,000	6,050	2,049	461	461
6,050	6,100	2,066	464	464
6,100	6,150	2,083	464	464
6,150	6,200	2,100	464	464
6,200	6,250	2,117	464	464
6,250	6,300	2,134	464	464
6,300	6,350	2,151	464	464
6,350	6,400	2,168	464	464
6,400	6,450	2,185	464	464
6,450	6,500	2,202	464	464
6,500	6,550	2,219	464	464
6,550	6,600	2,236	464	464
6,600	6,650	2,253	464	464
6,650	6,700	2,270	464	464
6,700	6,750	2,287	464	464
6,750	6,800	2,304	464	464
6,800	6,850	2,321	464	464
6,850	6,900	2,338	464	464
6,900	6,950	2,355	464	464
6,950	7,000	2,372	464	464
7,000	7,050	2,389	464	464
7,050	7,100	2,406	464	464
7,100	7,150	2,423	464	464
7,150	7,200	2,440	464	464
7,200	7,250	2,457	464	464
7,250	7,300	2,474	464	464
7,300	7,350	2,491	464	464
7,350	7,400	2,508	464	464
7,400	7,450	2,525	464	464
7,450	7,500	2,542	464	464

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	464	464	10,000	10,050	3,094	278	464	12,500	12,550	3,094	87	464
7,550	7,600	2,576	464	464	10,050	10,100	3,094	274	464	12,550	12,600	3,094	83	464
7,600	7,650	2,593	462	464	10,100	10,150	3,094	270	464	12,600	12,650	3,094	79	464
7,650	7,700	2,610	458	464	10,150	10,200	3,094	267	464	12,650	12,700	3,094	75	464
7,700	7,750	2,627	454	464	10,200	10,250	3,094	263	464	12,700	12,750	3,094	72	460
7,750	7,800	2,644	450	464	10,250	10,300	3,094	259	464	12,750	12,800	3,094	68	456
7,800	7,850	2,661	446	464	10,300	10,350	3,094	255	464	12,800	12,850	3,094	64	452
7,850	7,900	2,678	443	464	10,350	10,400	3,094	251	464	12,850	12,900	3,094	60	449
7,900	7,950	2,695	439	464	10,400	10,450	3,094	247	464	12,900	12,950	3,094	56	445
7,950	8,000	2,712	435	464	10,450	10,500	3,094	244	464	12,950	13,000	3,094	52	441
8,000	8,050	2,729	431	464	10,500	10,550	3,094	240	464	13,000	13,050	3,094	49	437
8,050	8,100	2,746	427	464	10,550	10,600	3,094	236	464	13,050	13,100	3,094	45	433
8,100	8,150	2,763	423	464	10,600	10,650	3,094	232	464	13,100	13,150	3,094	41	430
8,150	8,200	2,780	420	464	10,650	10,700	3,094	228	464	13,150	13,200	3,094	37	426
8,200	8,250	2,797	416	464	10,700	10,750	3,094	225	464	13,200	13,250	3,094	33	422
8,250	8,300	2,814	412	464	10,750	10,800	3,094	221	464	13,250	13,300	3,094	29	418
8,300	8,350	2,831	408	464	10,800	10,850	3,094	217	464	13,300	13,350	3,094	26	414
8,350	8,400	2,848	404	464	10,850	10,900	3,094	213	464	13,350	13,400	3,094	22	410
8,400	8,450	2,865	400	464	10,900	10,950	3,094	209	464	13,400	13,450	3,094	18	407
8,450	8,500	2,882	397	464	10,950	11,000	3,094	205	464	13,450	13,500	3,094	14	403
8,500	8,550	2,899	393	464	11,000	11,050	3,094	202	464	13,500	13,550	3,094	10	399
8,550	8,600	2,916	389	464	11,050	11,100	3,094	198	464	13,550	13,600	3,094	7	395
8,600	8,650	2,933	385	464	11,100	11,150	3,094	194	464	13,600	13,650	3,094	3	391
8,650	8,700	2,950	381	464	11,150	11,200	3,094	190	464	13,650	13,700	3,094	*	387
8,700	8,750	2,967	378	464	11,200	11,250	3,094	186	464	13,700	13,750	3,094	0	384
8,750	8,800	2,984	374	464	11,250	11,300	3,094	182	464	13,750	13,800	3,094	0	380
8,800	8,850	3,001	370	464	11,300	11,350	3,094	179	464	13,800	13,850	3,094	0	376
8,850	8,900	3,018	366	464	11,350	11,400	3,094	175	464	13,850	13,900	3,094	0	372
8,900	8,950	3,035	362	464	11,400	11,450	3,094	171	464	13,900	13,950	3,094	0	368
8,950	9,000	3,052	358	464	11,450	11,500	3,094	167	464	13,950	14,000	3,094	0	365
9,000	9,050	3,069	355	464	11,500	11,550	3,094	163	464	14,000	14,050	3,094	0	361
9,050	9,100	3,086	351	464	11,550	11,600	3,094	160	464	14,050	14,100	3,094	0	357
9,100	9,150	3,094	347	464	11,600	11,650	3,094	156	464	14,100	14,150	3,094	0	353
9,150	9,200	3,094	343	464	11,650	11,700	3,094	152	464	14,150	14,200	3,094	0	349
9,200	9,250	3,094	339	464	11,700	11,750	3,094	148	464	14,200	14,250	3,094	0	345
9,250	9,300	3,094	335	464	11,750	11,800	3,094	144	464	14,250	14,300	3,094	0	342
9,300	9,350	3,094	332	464	11,800	11,850	3,094	140	464	14,300	14,350	3,094	0	338
9,350	9,400	3,094	328	464	11,850	11,900	3,094	137	464	14,350	14,400	3,094	0	334
9,400	9,450	3,094	324	464	11,900	11,950	3,094	133	464	14,400	14,450	3,094	0	330
9,450	9,500	3,094	320	464	11,950	12,000	3,094	129	464	14,450	14,500	3,094	0	326
9,500	9,550	3,094	316	464	12,000	12,050	3,094	125	464	14,500	14,550	3,094	0	322
9,550	9,600	3,094	313	464	12,050	12,100	3,094	121	464	14,550	14,600	3,094	0	319
9,600	9,650	3,094	309	464	12,100	12,150	3,094	117	464	14,600	14,650	3,094	0	315
9,650	9,700	3,094	305	464	12,150	12,200	3,094	114	464	14,650	14,700	3,094	0	311
9,700	9,750	3,094	301	464	12,200	12,250	3,094	110	464	14,700	14,750	3,094	0	307
9,750	9,800	3,094	297	464	12,250	12,300	3,094	106	464	14,750	14,800	3,094	0	303
9,800	9,850	3,094	293	464	12,300	12,350	3,094	102	464	14,800	14,850	3,094	0	299
9,850	9,900	3,094	290	464	12,350	12,400	3,094	98	464	14,850	14,900	3,094	0	296
9,900	9,950	3,094	286	464	12,400	12,450	3,094	94	464	14,900	14,950	3,094	0	292
9,950	10,000	3,094	282	464	12,450	12,500	3,094	91	464	14,950	15,000	3,094	0	288

* If the amount you are looking up in **column b** is at least $13,650 but less than $13,660, your credit is $0; above this amount you **cannot** take the credit.

If the amount on Form IT-209, line 16 or 17 is –		And you were instructed to use column –			If the amount on Form IT-209, line 16 or 17 is –		And you were instructed to use column –			If the amount on Form IT-209, line 16 or 17 is –		And you were instructed to use column –		
At least	But less than	a	b	c	At least	But less than	a	b	c	At least	But less than	a	b	c
		Your credit is:					Your credit is:					Your credit is:		
15,000	15,050	3,094	0	284	17,500	17,550	2,961	0	93	20,000	20,050	2,561	0	0
15,050	15,100	3,094	0	280	17,550	17,600	2,953	0	89	20,050	20,100	2,553	0	0
15,100	15,150	3,094	0	277	17,600	17,650	2,945	0	85	20,100	20,150	2,545	0	0
15,150	15,200	3,094	0	273	17,650	17,700	2,937	0	81	20,150	20,200	2,537	0	0
15,200	15,250	3,094	0	269	17,700	17,750	2,929	0	78	20,200	20,250	2,529	0	0
15,250	15,300	3,094	0	265	17,750	17,800	2,921	0	74	20,250	20,300	2,521	0	0
15,300	15,350	3,094	0	261	17,800	17,850	2,913	0	70	20,300	20,350	2,513	0	0
15,350	15,400	3,094	0	257	17,850	17,900	2,905	0	66	20,350	20,400	2,505	0	0
15,400	15,450	3,094	0	254	17,900	17,950	2,897	0	62	20,400	20,450	2,497	0	0
15,450	15,500	3,094	0	250	17,950	18,000	2,889	0	59	20,450	20,500	2,489	0	0
15,500	15,550	3,094	0	246	18,000	18,050	2,881	0	55	20,500	20,550	2,481	0	0
15,550	15,600	3,094	0	242	18,050	18,100	2,873	0	51	20,550	20,600	2,473	0	0
15,600	15,650	3,094	0	238	18,100	18,150	2,865	0	47	20,600	20,650	2,465	0	0
15,650	15,700	3,094	0	234	18,150	18,200	2,857	0	43	20,650	20,700	2,457	0	0
15,700	15,750	3,094	0	231	18,200	18,250	2,849	0	39	20,700	20,750	2,449	0	0
15,750	15,800	3,094	0	227	18,250	18,300	2,841	0	36	20,750	20,800	2,441	0	0
15,800	15,850	3,094	0	223	18,300	18,350	2,833	0	32	20,800	20,850	2,433	0	0
15,850	15,900	3,094	0	219	18,350	18,400	2,825	0	28	20,850	20,900	2,425	0	0
15,900	15,950	3,094	0	215	18,400	18,450	2,817	0	24	20,900	20,950	2,417	0	0
15,950	16,000	3,094	0	212	18,450	18,500	2,809	0	20	20,950	21,000	2,409	0	0
16,000	16,050	3,094	0	208	18,500	18,550	2,801	0	16	21,000	21,050	2,401	0	0
16,050	16,100	3,094	0	204	18,550	18,600	2,793	0	13	21,050	21,100	2,393	0	0
16,100	16,150	3,094	0	200	18,600	18,650	2,785	0	9	21,100	21,150	2,385	0	0
16,150	16,200	3,094	0	196	18,650	18,700	2,777	0	5	21,150	21,200	2,377	0	0
16,200	16,250	3,094	0	192	18,700	18,750	2,769	0	*	21,200	21,250	2,369	0	0
16,250	16,300	3,094	0	189	18,750	18,800	2,761	0	0	21,250	21,300	2,361	0	0
16,300	16,350	3,094	0	185	18,800	18,850	2,753	0	0	21,300	21,350	2,353	0	0
16,350	16,400	3,094	0	181	18,850	18,900	2,745	0	0	21,350	21,400	2,345	0	0
16,400	16,450	3,094	0	177	18,900	18,950	2,737	0	0	21,400	21,450	2,337	0	0
16,450	16,500	3,094	0	173	18,950	19,000	2,729	0	0	21,450	21,500	2,329	0	0
16,500	16,550	3,094	0	169	19,000	19,050	2,721	0	0	21,500	21,550	2,321	0	0
16,550	16,600	3,094	0	166	19,050	19,100	2,713	0	0	21,550	21,600	2,313	0	0
16,600	16,650	3,094	0	162	19,100	19,150	2,705	0	0	21,600	21,650	2,305	0	0
16,650	16,700	3,094	0	158	19,150	19,200	2,697	0	0	21,650	21,700	2,297	0	0
16,700	16,750	3,088	0	154	19,200	19,250	2,689	0	0	21,700	21,750	2,289	0	0
16,750	16,800	3,080	0	150	19,250	19,300	2,681	0	0	21,750	21,800	2,281	0	0
16,800	16,850	3,072	0	146	19,300	19,350	2,673	0	0	21,800	21,850	2,273	0	0
16,850	16,900	3,064	0	143	19,350	19,400	2,665	0	0	21,850	21,900	2,265	0	0
16,900	16,950	3,056	0	139	19,400	19,450	2,657	0	0	21,900	21,950	2,257	0	0
16,950	17,000	3,048	0	135	19,450	19,500	2,649	0	0	21,950	22,000	2,249	0	0
17,000	17,050	3,040	0	131	19,500	19,550	2,641	0	0	22,000	22,050	2,241	0	0
17,050	17,100	3,032	0	127	19,550	19,600	2,633	0	0	22,050	22,100	2,233	0	0
17,100	17,150	3,024	0	124	19,600	19,650	2,625	0	0	22,100	22,150	2,225	0	0
17,150	17,200	3,016	0	120	19,650	19,700	2,617	0	0	22,150	22,200	2,217	0	0
17,200	17,250	3,009	0	116	19,700	19,750	2,609	0	0	22,200	22,250	2,210	0	0
17,250	17,300	3,001	0	112	19,750	19,800	2,601	0	0	22,250	22,300	2,202	0	0
17,300	17,350	2,993	0	108	19,800	19,850	2,593	0	0	22,300	22,350	2,194	0	0
17,350	17,400	2,985	0	104	19,850	19,900	2,585	0	0	22,350	22,400	2,186	0	0
17,400	17,450	2,977	0	101	19,900	19,950	2,577	0	0	22,400	22,450	2,178	0	0
17,450	17,500	2,969	0	97	19,950	20,000	2,569	0	0	22,450	22,500	2,170	0	0

* If the amount you are looking up in **column c** is at least $18,700 but less than $18,740, your credit is $2; 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:		
22,500	22,550	2,162	0	0	25,000	25,050	1,762	0	0	27,500	27,550	1,363	0	0
22,550	22,600	2,154	0	0	25,050	25,100	1,754	0	0	27,550	27,600	1,355	0	0
22,600	22,650	2,146	0	0	25,100	25,150	1,746	0	0	27,600	27,650	1,347	0	0
22,650	22,700	2,138	0	0	25,150	25,200	1,738	0	0	27,650	27,700	1,339	0	0
22,700	22,750	2,130	0	0	25,200	25,250	1,730	0	0	27,700	27,750	1,331	0	0
22,750	22,800	2,122	0	0	25,250	25,300	1,722	0	0	27,750	27,800	1,323	0	0
22,800	22,850	2,114	0	0	25,300	25,350	1,714	0	0	27,800	27,850	1,315	0	0
22,850	22,900	2,106	0	0	25,350	25,400	1,706	0	0	27,850	27,900	1,307	0	0
22,900	22,950	2,098	0	0	25,400	25,450	1,698	0	0	27,900	27,950	1,299	0	0
22,950	23,000	2,090	0	0	25,450	25,500	1,690	0	0	27,950	28,000	1,291	0	0
23,000	23,050	2,082	0	0	25,500	25,550	1,682	0	0	28,000	28,050	1,283	0	0
23,050	23,100	2,074	0	0	25,550	25,600	1,674	0	0	28,050	28,100	1,275	0	0
23,100	23,150	2,066	0	0	25,600	25,650	1,666	0	0	28,100	28,150	1,267	0	0
23,150	23,200	2,058	0	0	25,650	25,700	1,658	0	0	28,150	28,200	1,259	0	0
23,200	23,250	2,050	0	0	25,700	25,750	1,650	0	0	28,200	28,250	1,251	0	0
23,250	23,300	2,042	0	0	25,750	25,800	1,642	0	0	28,250	28,300	1,243	0	0
23,300	23,350	2,034	0	0	25,800	25,850	1,634	0	0	28,300	28,350	1,235	0	0
23,350	23,400	2,026	0	0	25,850	25,900	1,626	0	0	28,350	28,400	1,227	0	0
23,400	23,450	2,018	0	0	25,900	25,950	1,618	0	0	28,400	28,450	1,219	0	0
23,450	23,500	2,010	0	0	25,950	26,000	1,610	0	0	28,450	28,500	1,211	0	0
23,500	23,550	2,002	0	0	26,000	26,050	1,602	0	0	28,500	28,550	1,203	0	0
23,550	23,600	1,994	0	0	26,050	26,100	1,594	0	0	28,550	28,600	1,195	0	0
23,600	23,650	1,986	0	0	26,100	26,150	1,586	0	0	28,600	28,650	1,187	0	0
23,650	23,700	1,978	0	0	26,150	26,200	1,578	0	0	28,650	28,700	1,179	0	0
23,700	23,750	1,970	0	0	26,200	26,250	1,570	0	0	28,700	28,750	1,171	0	0
23,750	23,800	1,962	0	0	26,250	26,300	1,562	0	0	28,750	28,800	1,163	0	0
23,800	23,850	1,954	0	0	26,300	26,350	1,554	0	0	28,800	28,850	1,155	0	0
23,850	23,900	1,946	0	0	26,350	26,400	1,546	0	0	28,850	28,900	1,147	0	0
23,900	23,950	1,938	0	0	26,400	26,450	1,538	0	0	28,900	28,950	1,139	0	0
23,950	24,000	1,930	0	0	26,450	26,500	1,530	0	0	28,950	29,000	1,131	0	0
24,000	24,050	1,922	0	0	26,500	26,550	1,522	0	0	29,000	29,050	1,123	0	0
24,050	24,100	1,914	0	0	26,550	26,600	1,514	0	0	29,050	29,100	1,115	0	0
24,100	24,150	1,906	0	0	26,600	26,650	1,506	0	0	29,100	29,150	1,107	0	0
24,150	24,200	1,898	0	0	26,650	26,700	1,498	0	0	29,150	29,200	1,099	0	0
24,200	24,250	1,890	0	0	26,700	26,750	1,490	0	0	29,200	29,250	1,091	0	0
24,250	24,300	1,882	0	0	26,750	26,800	1,482	0	0	29,250	29,300	1,083	0	0
24,300	24,350	1,874	0	0	26,800	26,850	1,474	0	0	29,300	29,350	1,075	0	0
24,350	24,400	1,866	0	0	26,850	26,900	1,466	0	0	29,350	29,400	1,067	0	0
24,400	24,450	1,858	0	0	26,900	26,950	1,458	0	0	29,400	29,450	1,059	0	0
24,450	24,500	1,850	0	0	26,950	27,000	1,450	0	0	29,450	29,500	1,051	0	0
24,500	24,550	1,842	0	0	27,000	27,050	1,442	0	0	29,500	29,550	1,043	0	0
24,550	24,600	1,834	0	0	27,050	27,100	1,434	0	0	29,550	29,600	1,035	0	0
24,600	24,650	1,826	0	0	27,100	27,150	1,426	0	0	29,600	29,650	1,027	0	0
24,650	24,700	1,818	0	0	27,150	27,200	1,418	0	0	29,650	29,700	1,019	0	0
24,700	24,750	1,810	0	0	27,200	27,250	1,411	0	0	29,700	29,750	1,011	0	0
24,750	24,800	1,802	0	0	27,250	27,300	1,403	0	0	29,750	29,800	1,003	0	0
24,800	24,850	1,794	0	0	27,300	27,350	1,395	0	0	29,800	29,850	995	0	0
24,850	24,900	1,786	0	0	27,350	27,400	1,387	0	0	29,850	29,900	987	0	0
24,900	24,950	1,778	0	0	27,400	27,450	1,379	0	0	29,900	29,950	979	0	0
24,950	25,000	1,770	0	0	27,450	27,500	1,371	0	0	29,950	30,000	971	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:		
30,000	30,050	963	0	0	32,500	32,550	564	0	0	35,000	35,050	164	0	0
30,050	30,100	955	0	0	32,550	32,600	556	0	0	35,050	35,100	156	0	0
30,100	30,150	947	0	0	32,600	32,650	548	0	0	35,100	35,150	148	0	0
30,150	30,200	939	0	0	32,650	32,700	540	0	0	35,150	35,200	140	0	0
30,200	30,250	931	0	0	32,700	32,750	532	0	0	35,200	35,250	132	0	0
30,250	30,300	923	0	0	32,750	32,800	524	0	0	35,250	35,300	124	0	0
30,300	30,350	915	0	0	32,800	32,850	516	0	0	35,300	35,350	116	0	0
30,350	30,400	907	0	0	32,850	32,900	508	0	0	35,350	35,400	108	0	0
30,400	30,450	899	0	0	32,900	32,950	500	0	0	35,400	35,450	100	0	0
30,450	30,500	891	0	0	32,950	33,000	492	0	0	35,450	35,500	92	0	0
30,500	30,550	883	0	0	33,000	33,050	484	0	0	35,500	35,550	84	0	0
30,550	30,600	875	0	0	33,050	33,100	476	0	0	35,550	35,600	76	0	0
30,600	30,650	867	0	0	33,100	33,150	468	0	0	35,600	35,650	68	0	0
30,650	30,700	859	0	0	33,150	33,200	460	0	0	35,650	35,700	60	0	0
30,700	30,750	851	0	0	33,200	33,250	452	0	0	35,700	35,750	52	0	0
30,750	30,800	843	0	0	33,250	33,300	444	0	0	35,750	35,800	44	0	0
30,800	30,850	835	0	0	33,300	33,350	436	0	0	35,800	35,850	36	0	0
30,850	30,900	827	0	0	33,350	33,400	428	0	0	35,850	35,900	28	0	0
30,900	30,950	819	0	0	33,400	33,450	420	0	0	35,900	35,950	20	0	0
30,950	31,000	811	0	0	33,450	33,500	412	0	0	35,950	36,000	12	0	0
31,000	31,050	803	0	0	33,500	33,550	404	0	0	36,000	36,050	4	0	0
31,050	31,100	795	0	0	33,550	33,600	396	0	0	36,050	36,100	**	0	0
31,100	31,150	787	0	0	33,600	33,650	388	0	0					
31,150	31,200	779	0	0	33,650	33,700	380	0	0					
31,200	31,250	771	0	0	33,700	33,750	372	0	0					
31,250	31,300	763	0	0	33,750	33,800	364	0	0					
31,300	31,350	755	0	0	33,800	33,850	356	0	0					
31,350	31,400	747	0	0	33,850	33,900	348	0	0					
31,400	31,450	739	0	0	33,900	33,950	340	0	0					
31,450	31,500	731	0	0	33,950	34,000	332	0	0					
31,500	31,550	723	0	0	34,000	34,050	324	0	0					
31,550	31,600	715	0	0	34,050	34,100	316	0	0					
31,600	31,650	707	0	0	34,100	34,150	308	0	0					
31,650	31,700	699	0	0	34,150	34,200	300	0	0					
31,700	31,750	691	0	0	34,200	34,250	292	0	0					
31,750	31,800	683	0	0	34,250	34,300	284	0	0					
31,800	31,850	675	0	0	34,300	34,350	276	0	0					
31,850	31,900	667	0	0	34,350	34,400	268	0	0					
31,900	31,950	659	0	0	34,400	34,450	260	0	0					
31,950	32,000	651	0	0	34,450	34,500	252	0	0					
32,000	32,050	643	0	0	34,500	34,550	244	0	0					
32,050	32,100	635	0	0	34,550	34,600	236	0	0					
32,100	32,150	627	0	0	34,600	34,650	228	0	0					
32,150	32,200	619	0	0	34,650	34,700	220	0	0					
32,200	32,250	612	0	0	34,700	34,750	212	0	0					
32,250	32,300	604	0	0	34,750	34,800	204	0	0					
32,300	32,350	596	0	0	34,800	34,850	196	0	0					
32,350	32,400	588	0	0	34,850	34,900	188	0	0					
32,400	32,450	580	0	0	34,900	34,950	180	0	0					
32,450	32,500	572	0	0	34,950	35,000	172	0	0					

** If the amount you are looking up in **column a** is at least $36,050 but less than $36,052, your credit is $0.