



Claim for Noncustodial Parent New York State Earned Income Credit

New York State Earned Income Credit • New York City Earned Income Credit

Submit this form with Form IT-201.

Name(s) as shown on return Your social security number

The noncustodial parent New York State earned income credit (noncustodial EIC) may be claimed instead of the New York State earned income credit (NYS EIC).

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 6, you do not qualify for the noncustodial EIC.

- 1 Were you a full-year resident of New York State?
2 Were you age 18 or older as of December 31?
3 Were you the parent of a child who did not reside with you and was under the age of 18 on December 31?...

Table with 7 columns: First name, MI, Last name, Suffix, Relationship, Social security number, Date of birth (mmddyyyy)

- 4 Did you have a child support order payable through a New York State Support Collection Unit (SCU) for at least one-half of the tax year?
5 For the tax year, have you paid an amount in child support equal to or more than the amount due for every order requiring you to make child support payments?
6 Is your federal AGI from Form IT-201, line 19, less than \$40,320?
7 Do you (and your spouse if filing a joint return) have a social security number that allows you to work or is valid for federal earned income tax purposes?
8 Is your federal filing status Married filing separately?
9 Are you filing federal Form 2555 or Form 2555-EZ (relating to foreign earned income)?
10 Is your investment income greater than \$3,500? (see instructions)



**Part 2 – Claiming the credit**

- 11** Have you already filed your New York State income tax return?..... **11** Yes  No   
 If **Yes**, you must file an amended return to claim this credit, the NYS EIC, or NYC EIC.
- 12** Do you want the Tax Department to compute your noncustodial EIC and NYS EIC and give you the greater of the two? ..... **12** Yes  No   
 If **Yes**, complete lines 13 through 17 (also complete lines 33 and 34 if you claimed the federal EIC, and lines 46 and 47 if you are a New York City part-year resident).  
 If **No**, complete lines 13 through 32 (also complete lines 33 through 43 if you claimed the federal EIC, and lines 44 through 47 if you are a New York City resident or part-year resident).

**Part 3 – Earned income**

- |   | Whole dollars only |     |
|---|--------------------|-----|
| <b>13</b> Wages, salaries, tips, etc. from <b>Worksheet A</b> , line 5, on page 2 of the instructions ..... | <b>13</b>          | .00 |
| <b>14</b> Earned income adjustments (see instructions).....   | <b>14</b>          | .00 |
| <b>15</b> Business income or loss from <b>Worksheet B</b> , line 4, on page 2 of the instructions .....     | <b>15</b>          | .00 |
- Employer identification number (see instr.)
- The amount on line 15 is a (mark an **X** in one box): .....  profit -or-  loss
- 16** Total earned income (If line 15 is a profit, subtract line 14 from line 13, and then add line 15. If line 15 is a loss, subtract line 14 from line 13, and then subtract line 15.) ..... **16**  .00  
 If line 16 is zero or less, **stop**; you do not qualify for this credit.
- 17** Enter your federal AGI from Form IT-201, line 19 ..... **17**  .00

**Part 4 – Credit computation**

**Credit computed at 20% of federal EIC with one qualifying child**

- 18** Find the line 16 amount (Total earned income) in the noncustodial EIC tables (beginning on page 4 of the instructions), and enter the amount from **column a** ..... **18**  .00
- 19** Are the amounts on lines 16 and 17 the same? ..... **19** Yes  No   
 If **Yes**, skip lines 20 and 21, and enter the line 18 amount on line 22.  
 If **No**, continue on line 20.
- 20** Is the amount on line 17 less than \$18,700?..... **20** Yes  No   
 If **Yes**, skip line 21, and enter the line 18 amount on line 22.  
 If **No**, continue on line 21.
- |   |           |     |
|---|-----------|-----|
| <b>21</b> Find the line 17 amount in the noncustodial EIC tables (beginning on page 4 of the instructions), and enter the amount from <b>column a</b> ..... | <b>21</b> | .00 |
| <b>22</b> Enter the amount from line 18 or line 21, whichever is less .....   | <b>22</b> | .00 |
| <b>23</b> Noncustodial EIC rate 20% (.20) .....   | <b>23</b> | .20 |
- 24** Noncustodial EIC (multiply line 22 by line 23)..... **24**  .00

**Credit computed at 2.5 times the federal EIC without a qualifying child**

- 25** Find the line 16 amount (Total earned income) in the noncustodial EIC tables (beginning on page 4 of the instructions). (If your NYS filing status is Ⓜ, Married filing joint return, enter the amount from **column c**. All other filing statuses, enter the amount from **column b**.)..... **25**  .00
- 26** Are the amounts on lines 16 and 17 the same? ..... **26** Yes  No   
 If **Yes**, skip lines 27 and 28, and enter the line 25 amount on line 29.  
 If **No**, continue on line 27.



[Social Security Number Box]

Part 4 – Credit computation (continued)

27 Is the amount on line 17 less than \$8,500 (\$14,200 if your filing status is 2, Married filing joint return)?..... 27 Yes [ ] No [ ]
If Yes, skip line 28, and enter the line 25 amount on line 29.
If No, continue on line 28.

28 Find the line 17 amount in the noncustodial EIC tables (beginning on page 4 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.)..... 28 .00

29 Enter the amount from line 25 or line 28, whichever is less ..... 29 .00

30 Noncustodial EIC factor (2.5) ..... 30 2.50

31 Noncustodial EIC calculation (multiply line 29 by line 30) ..... 31 .00

32 Noncustodial EIC (enter the greater of line 24 or line 31; see instructions)..... 32 .00

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

33 Did you claim the federal EIC?..... 33 Yes [ ] No [ ]
If No, stop; you do not qualify for the NYS EIC (see the line 32 instructions)
If Yes, continue on line 34.

34 Did you claim qualifying children on your federal Schedule EIC? ..... 34 Yes [ ] No [ ]
If No, continue on line 35.
If Yes, in the spaces below, list up to three of the same children you claimed on federal Schedule EIC.

Note: The children listed below must not be the same children as those you listed at line 3 on page 1.

Table with 3 rows for 1st, 2nd, and 3rd child. Columns include: First name, MI, Last name, Suffix, Relationship, No. of months lived with you, Full-time student\*, Person with disability\*, Social security number, Date of birth (mmddyyyy).

\* Mark an X in these boxes only if you checked Yes in the same box on your federal Schedule EIC (box 4a or 4b).

35 Amount of federal EIC claimed (from federal Form 1040, line 17a) ..... 35 .00

36 NYS EIC rate 30% (.30) ..... 36 .30

37 Tentative NYS EIC (multiply line 35 by line 36) ..... 37 .00

38 Complete lines 38a through 38e, and enter the line 38e amount on line 38 ..... 38 .00

Summary table for lines 38a through 38e. 38a: Amount from Form IT-201, line 39 (.00); 38b: Resident credit (.00); 38c: Accumulation distribution credit (.00); 38d: Add lines 38b and 38c (.00); 38e: Subtract line 38d from line 38a (if line 38d is more than line 38a, enter 0; also enter this amount on line 38 above) (.00).



**Schedule B – New York State earned income credit** *(continued)*

|   |           |     |
|---|-----------|-----|
| <b>39</b> Enter the amount from line 38 on page 3 .....                     | <b>39</b> | .00 |
| <b>40</b> New York State household credit (from Form IT-201, line 40) ..... | <b>40</b> | .00 |
| <b>41</b> Enter the amount from line 39 or line 40, whichever is less ..... | <b>41</b> | .00 |
| <b>42</b> Allowable NYS EIC <i>(subtract line 41 from line 37)</i> .....    | <b>42</b> | .00 |
| <b>43</b> Noncustodial EIC <i>(enter the amount from line 32)</i> .....     | <b>43</b> | .00 |

You can only claim the NYS EIC from line 42 or the noncustodial EIC from line 43. **You cannot claim both.**

If line 42 is greater than line 43, enter the line 42 amount on Form IT-201, line 65.

If line 43 is greater than line 42, enter the line 43 amount on Form IT-201, line 66.

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

**Caution:** You **must** be a full-year or part-year New York City resident **and** qualify for a federal EIC to claim the NYC EIC.

|   |           |                              |                             |
|---|-----------|------------------------------|-----------------------------|
| <b>44</b> Were you a resident of New York City?.....  | <b>44</b> | Yes <input type="checkbox"/> | No <input type="checkbox"/> |
| If <b>No, stop</b> ; you do not qualify for the NYC EIC.  |           |                              |                             |
| <b>45</b> New York City EIC: Enter amount from <b>Worksheet C</b> on page 3 in the instructions here and on Form IT-201, line 70. Part-year New York City residents must also complete lines 46 and 47 below..... | <b>45</b> | .00                          |                             |
| <b>46</b> Part-year New York City AGI: Enter the amount from <b>Worksheet C</b> , line 7 .....  | <b>46</b> | .00                          |                             |
| <b>47</b> Part-year New York City AGI: Enter the amount from <b>Worksheet C</b> , line 6 .....  | <b>47</b> | .00                          |                             |





# Instructions for Form IT-209

## Claim for Noncustodial Parent New York State Earned Income Credit

**IT-209-I**

### General information

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

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

#### Who is eligible to claim this credit?

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

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

#### What is the amount of credit?

The amount of credit is equal to the greater of:

- 20% of the federal EIC that would have been allowed if the noncustodial child met the definition of a qualifying child, 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  $\otimes$  *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 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.

(continued)

**Line 10** – You cannot claim the noncustodial EIC if your investment income is more than \$3,500. For most people, investment income is the **total amount** of the following:

- taxable interest income (from federal Form 1040, line 2b);
- tax-exempt interest income (from federal Form 1040, line 2a);
- ordinary dividends income (from federal Form 1040, line 3b);
- and**
- capital gains net income from Form 1040, Schedule 1, 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.

| <b>Worksheet A</b>   |         |
|--|---------|
| <b>Wages, salaries, tips, etc.</b>   |         |
| 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 A or 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(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 Add lines 3 and 4; enter here and on Form IT-209, line 13.....   | 5 _____ |

**Line 14** – If you:

- received a taxable scholarship or fellowship grant that was not reported on a federal Form W-2;
- were paid an amount as an inmate in a penal institution for work;
- 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); or
- received a Medicaid waiver payment that you excluded on your federal return,

enter the total of those amounts 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.

| <b>Worksheet B</b>   |          |
|--|----------|
| <b>Business income</b>   |          |
| <b>Self-employed, members of the clergy, and people with church employee income filing Schedule SE</b>   |          |
| 1a Enter the total from federal Schedule SE, Section A <b>or</b> 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 _____ |
| <b>Self-employed individuals NOT required to file Schedule SE</b>  |          |
| 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; 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 _____ |
| * If you have any Schedule K-1 amounts, complete the appropriate line(s) of federal Schedule SE, Section A. Reduce the federal Schedule K-1 amounts as described in the federal <i>Partner's Instructions for Schedule K-1</i> .   |          |
| <b>Statutory employees filing Schedule C or C-EZ</b>   |          |
| 3 Enter the amount from federal Schedule C, line 1, or federal Schedule C-EZ, line 1 that you are filing as a statutory employee .....   | 3 _____  |
| 4 Add lines 1e, 2c, and 3. This is your total business income. Enter here and on Form IT-209, line 15.....   | 4 _____  |

**Part 4 – Credit computation**

Complete both sections (lines 18 through 32).

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

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

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

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

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

Submit Form IT-209 with your return.

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

Complete Schedule B only if you claimed a federal EIC.

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

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

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

**Line 38c** – Enter the amount of your **available** accumulation distribution credit. This amount may be greater than your accumulation distribution credit claimed on Form IT-201-ATT, 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 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 in order to claim the NYC EIC.

**Line 4** – Complete this line only if your filing status is Ⓒ, *Married filing separate return*. See the instructions for Form IT-201 to determine your filing status. Remember that while the NYC EIC can be split in any manner you and your spouse agree to, the combined amount of both spouses’ NYC credits cannot be more than the amount on line 3. If you are a full-year NYC resident, enter this amount on Form IT-209, line 45; also enter on Form IT-201, line 70. If you are a part-year NYC resident, continue with line 5.

**Lines 6 and 7** – Part-year NYC residents must also enter this amount on Form IT-209, line 46 and 47.

**Note:** If your filing status is Ⓓ, *Married filing joint return*, you and your spouse had different NYC resident periods, and you are filing separate Forms IT-360.1, enter on lines 6 and 7 the combined amount from both spouses’ Forms IT-360.1.

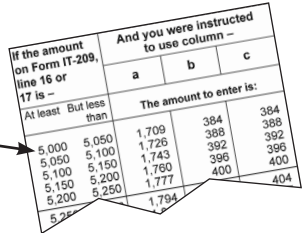
| Worksheet C                                  |   |
|--|---|
| New York City earned income credit (NYC EIC) |   |
| 1  | Amount of federal EIC claimed (from federal Form 1040, line 17a) ..... 1 _____  |
| 2  | NYC EIC rate 5% (.05) ..... 2 <u>          .05</u>  |
| 3  | Allowable NYC EIC ( <i>multiply line 1 by line 2</i> )... 3 _____   |
|  | <ul style="list-style-type: none"> <li>• If your filing status is Ⓒ, <i>Married filing separate return</i>, also complete line 4 below.</li> <li>• Part-year NYC residents must also complete lines 5 through 9 below.</li> <li>• All others, enter the line 3 amount on Form IT-209, line 45; also enter on Form IT-201, line 70.</li> </ul> |
| 4  | If your filing status is Ⓒ, <i>Married filing separate return</i> , the NYC EIC credit on line 3 above can be divided between spouses in any manner you wish. Enter on line 4 the amount you are claiming ..... 4 _____   |
|  | <ul style="list-style-type: none"> <li>• Part-year NYC residents must also complete lines 5 through 9 below.</li> <li>• All others, enter the line 4 amount on Form IT-209, line 45; also enter on Form IT-201, line 70.</li> </ul>   |
| <b>Part-year NYC residents only</b>          |   |
| 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 _____  |

## 2018 Noncustodial EIC Table

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

1. To find the amount to enter, read down the *At least* and *But less than* columns and find the line that includes the amount from your Form IT-209, line 16 or 17.
2. Then, go to the column you were instructed to use and enter the amount from that column 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 – |     |     | 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         | 1,709                                   | 384 | 384 |
| 50   | 100           | 26                                      | 6   | 6   | 2,550  | 2,600         | 876                                     | 197 | 197 | 5,050  | 5,100         | 1,726                                   | 388 | 388 |
| 100  | 150           | 43                                      | 10  | 10  | 2,600  | 2,650         | 893                                     | 201 | 201 | 5,100  | 5,150         | 1,743                                   | 392 | 392 |
| 150  | 200           | 60                                      | 13  | 13  | 2,650  | 2,700         | 910                                     | 205 | 205 | 5,150  | 5,200         | 1,760                                   | 396 | 396 |
| 200  | 250           | 77                                      | 17  | 17  | 2,700  | 2,750         | 927                                     | 208 | 208 | 5,200  | 5,250         | 1,777                                   | 400 | 400 |
| 250  | 300           | 94                                      | 21  | 21  | 2,750  | 2,800         | 944                                     | 212 | 212 | 5,250  | 5,300         | 1,794                                   | 404 | 404 |
| 300  | 350           | 111                                     | 25  | 25  | 2,800  | 2,850         | 961                                     | 216 | 216 | 5,300  | 5,350         | 1,811                                   | 407 | 407 |
| 350  | 400           | 128                                     | 29  | 29  | 2,850  | 2,900         | 978                                     | 220 | 220 | 5,350  | 5,400         | 1,828                                   | 411 | 411 |
| 400  | 450           | 145                                     | 33  | 33  | 2,900  | 2,950         | 995                                     | 224 | 224 | 5,400  | 5,450         | 1,845                                   | 415 | 415 |
| 450  | 500           | 162                                     | 36  | 36  | 2,950  | 3,000         | 1,012                                   | 228 | 228 | 5,450  | 5,500         | 1,862                                   | 419 | 419 |
| 500  | 550           | 179                                     | 40  | 40  | 3,000  | 3,050         | 1,029                                   | 231 | 231 | 5,500  | 5,550         | 1,879                                   | 423 | 423 |
| 550  | 600           | 196                                     | 44  | 44  | 3,050  | 3,100         | 1,046                                   | 235 | 235 | 5,550  | 5,600         | 1,896                                   | 426 | 426 |
| 600  | 650           | 213                                     | 48  | 48  | 3,100  | 3,150         | 1,063                                   | 239 | 239 | 5,600  | 5,650         | 1,913                                   | 430 | 430 |
| 650  | 700           | 230                                     | 52  | 52  | 3,150  | 3,200         | 1,080                                   | 243 | 243 | 5,650  | 5,700         | 1,930                                   | 434 | 434 |
| 700  | 750           | 247                                     | 55  | 55  | 3,200  | 3,250         | 1,097                                   | 247 | 247 | 5,700  | 5,750         | 1,947                                   | 438 | 438 |
| 750  | 800           | 264                                     | 59  | 59  | 3,250  | 3,300         | 1,114                                   | 251 | 251 | 5,750  | 5,800         | 1,964                                   | 442 | 442 |
| 800  | 850           | 281                                     | 63  | 63  | 3,300  | 3,350         | 1,131                                   | 254 | 254 | 5,800  | 5,850         | 1,981                                   | 446 | 446 |
| 850  | 900           | 298                                     | 67  | 67  | 3,350  | 3,400         | 1,148                                   | 258 | 258 | 5,850  | 5,900         | 1,998                                   | 449 | 449 |
| 900  | 950           | 315                                     | 71  | 71  | 3,400  | 3,450         | 1,165                                   | 262 | 262 | 5,900  | 5,950         | 2,015                                   | 453 | 453 |
| 950  | 1,000         | 332                                     | 75  | 75  | 3,450  | 3,500         | 1,182                                   | 266 | 266 | 5,950  | 6,000         | 2,032                                   | 457 | 457 |
| 1,000  | 1,050         | 349                                     | 78  | 78  | 3,500  | 3,550         | 1,199                                   | 270 | 270 | 6,000  | 6,050         | 2,049                                   | 461 | 461 |
| 1,050  | 1,100         | 366                                     | 82  | 82  | 3,550  | 3,600         | 1,216                                   | 273 | 273 | 6,050  | 6,100         | 2,066                                   | 465 | 465 |
| 1,100  | 1,150         | 383                                     | 86  | 86  | 3,600  | 3,650         | 1,233                                   | 277 | 277 | 6,100  | 6,150         | 2,083                                   | 469 | 469 |
| 1,150  | 1,200         | 400                                     | 90  | 90  | 3,650  | 3,700         | 1,250                                   | 281 | 281 | 6,150  | 6,200         | 2,100                                   | 472 | 472 |
| 1,200  | 1,250         | 417                                     | 94  | 94  | 3,700  | 3,750         | 1,267                                   | 285 | 285 | 6,200  | 6,250         | 2,117                                   | 476 | 476 |
| 1,250  | 1,300         | 434                                     | 98  | 98  | 3,750  | 3,800         | 1,284                                   | 289 | 289 | 6,250  | 6,300         | 2,134                                   | 480 | 480 |
| 1,300  | 1,350         | 451                                     | 101 | 101 | 3,800  | 3,850         | 1,301                                   | 293 | 293 | 6,300  | 6,350         | 2,151                                   | 484 | 484 |
| 1,350  | 1,400         | 468                                     | 105 | 105 | 3,850  | 3,900         | 1,318                                   | 296 | 296 | 6,350  | 6,400         | 2,168                                   | 488 | 488 |
| 1,400  | 1,450         | 485                                     | 109 | 109 | 3,900  | 3,950         | 1,335                                   | 300 | 300 | 6,400  | 6,450         | 2,185                                   | 492 | 492 |
| 1,450  | 1,500         | 502                                     | 113 | 113 | 3,950  | 4,000         | 1,352                                   | 304 | 304 | 6,450  | 6,500         | 2,202                                   | 495 | 495 |
| 1,500  | 1,550         | 519                                     | 117 | 117 | 4,000  | 4,050         | 1,369                                   | 308 | 308 | 6,500  | 6,550         | 2,219                                   | 499 | 499 |
| 1,550  | 1,600         | 536                                     | 120 | 120 | 4,050  | 4,100         | 1,386                                   | 312 | 312 | 6,550  | 6,600         | 2,236                                   | 503 | 503 |
| 1,600  | 1,650         | 553                                     | 124 | 124 | 4,100  | 4,150         | 1,403                                   | 316 | 316 | 6,600  | 6,650         | 2,253                                   | 507 | 507 |
| 1,650  | 1,700         | 570                                     | 128 | 128 | 4,150  | 4,200         | 1,420                                   | 319 | 319 | 6,650  | 6,700         | 2,270                                   | 511 | 511 |
| 1,700  | 1,750         | 587                                     | 132 | 132 | 4,200  | 4,250         | 1,437                                   | 323 | 323 | 6,700  | 6,750         | 2,287                                   | 514 | 514 |
| 1,750  | 1,800         | 604                                     | 136 | 136 | 4,250  | 4,300         | 1,454                                   | 327 | 327 | 6,750  | 6,800         | 2,304                                   | 519 | 519 |
| 1,800  | 1,850         | 621                                     | 140 | 140 | 4,300  | 4,350         | 1,471                                   | 331 | 331 | 6,800  | 6,850         | 2,321                                   | 519 | 519 |
| 1,850  | 1,900         | 638                                     | 143 | 143 | 4,350  | 4,400         | 1,488                                   | 335 | 335 | 6,850  | 6,900         | 2,338                                   | 519 | 519 |
| 1,900  | 1,950         | 655                                     | 147 | 147 | 4,400  | 4,450         | 1,505                                   | 339 | 339 | 6,900  | 6,950         | 2,355                                   | 519 | 519 |
| 1,950  | 2,000         | 672                                     | 151 | 151 | 4,450  | 4,500         | 1,522                                   | 342 | 342 | 6,950  | 7,000         | 2,372                                   | 519 | 519 |
| 2,000  | 2,050         | 689                                     | 155 | 155 | 4,500  | 4,550         | 1,539                                   | 346 | 346 | 7,000  | 7,050         | 2,389                                   | 519 | 519 |
| 2,050  | 2,100         | 706                                     | 159 | 159 | 4,550  | 4,600         | 1,556                                   | 350 | 350 | 7,050  | 7,100         | 2,406                                   | 519 | 519 |
| 2,100  | 2,150         | 723                                     | 163 | 163 | 4,600  | 4,650         | 1,573                                   | 354 | 354 | 7,100  | 7,150         | 2,423                                   | 519 | 519 |
| 2,150  | 2,200         | 740                                     | 166 | 166 | 4,650  | 4,700         | 1,590                                   | 358 | 358 | 7,150  | 7,200         | 2,440                                   | 519 | 519 |
| 2,200  | 2,250         | 757                                     | 170 | 170 | 4,700  | 4,750         | 1,607                                   | 361 | 361 | 7,200  | 7,250         | 2,457                                   | 519 | 519 |
| 2,250  | 2,300         | 774                                     | 174 | 174 | 4,750  | 4,800         | 1,624                                   | 365 | 365 | 7,250  | 7,300         | 2,474                                   | 519 | 519 |
| 2,300  | 2,350         | 791                                     | 178 | 178 | 4,800  | 4,850         | 1,641                                   | 369 | 369 | 7,300  | 7,350         | 2,491                                   | 519 | 519 |
| 2,350  | 2,400         | 808                                     | 182 | 182 | 4,850  | 4,900         | 1,658                                   | 373 | 373 | 7,350  | 7,400         | 2,508                                   | 519 | 519 |
| 2,400  | 2,450         | 825                                     | 186 | 186 | 4,900  | 4,950         | 1,675                                   | 377 | 377 | 7,400  | 7,450         | 2,525                                   | 519 | 519 |
| 2,450  | 2,500         | 842                                     | 189 | 189 | 4,950  | 5,000         | 1,692                                   | 381 | 381 | 7,450  | 7,500         | 2,542                                   | 519 | 519 |



| 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         | 2,559                                   | 519 | 519 | 10,000   | 10,050        | 3,409                                   | 401 | 519 | 12,500   | 12,550        | 3,461                                   | 210 | 519 |
| 7,550  | 7,600         | 2,576                                   | 519 | 519 | 10,050   | 10,100        | 3,426                                   | 397 | 519 | 12,550   | 12,600        | 3,461                                   | 206 | 519 |
| 7,600  | 7,650         | 2,593                                   | 519 | 519 | 10,100   | 10,150        | 3,443                                   | 394 | 519 | 12,600   | 12,650        | 3,461                                   | 202 | 519 |
| 7,650  | 7,700         | 2,610                                   | 519 | 519 | 10,150   | 10,200        | 3,461                                   | 390 | 519 | 12,650   | 12,700        | 3,461                                   | 199 | 519 |
| 7,700  | 7,750         | 2,627                                   | 519 | 519 | 10,200   | 10,250        | 3,461                                   | 386 | 519 | 12,700   | 12,750        | 3,461                                   | 195 | 519 |
| 7,750  | 7,800         | 2,644                                   | 519 | 519 | 10,250   | 10,300        | 3,461                                   | 382 | 519 | 12,750   | 12,800        | 3,461                                   | 191 | 519 |
| 7,800  | 7,850         | 2,661                                   | 519 | 519 | 10,300   | 10,350        | 3,461                                   | 378 | 519 | 12,800   | 12,850        | 3,461                                   | 187 | 519 |
| 7,850  | 7,900         | 2,678                                   | 519 | 519 | 10,350   | 10,400        | 3,461                                   | 374 | 519 | 12,850   | 12,900        | 3,461                                   | 183 | 519 |
| 7,900  | 7,950         | 2,695                                   | 519 | 519 | 10,400   | 10,450        | 3,461                                   | 371 | 519 | 12,900   | 12,950        | 3,461                                   | 179 | 519 |
| 7,950  | 8,000         | 2,712                                   | 519 | 519 | 10,450   | 10,500        | 3,461                                   | 367 | 519 | 12,950   | 13,000        | 3,461                                   | 176 | 519 |
| 8,000  | 8,050         | 2,729                                   | 519 | 519 | 10,500   | 10,550        | 3,461                                   | 363 | 519 | 13,000   | 13,050        | 3,461                                   | 172 | 519 |
| 8,050  | 8,100         | 2,746                                   | 519 | 519 | 10,550   | 10,600        | 3,461                                   | 359 | 519 | 13,050   | 13,100        | 3,461                                   | 168 | 519 |
| 8,100  | 8,150         | 2,763                                   | 519 | 519 | 10,600   | 10,650        | 3,461                                   | 355 | 519 | 13,100   | 13,150        | 3,461                                   | 164 | 519 |
| 8,150  | 8,200         | 2,780                                   | 519 | 519 | 10,650   | 10,700        | 3,461                                   | 352 | 519 | 13,150   | 13,200        | 3,461                                   | 160 | 519 |
| 8,200  | 8,250         | 2,797                                   | 519 | 519 | 10,700   | 10,750        | 3,461                                   | 348 | 519 | 13,200   | 13,250        | 3,461                                   | 156 | 519 |
| 8,250  | 8,300         | 2,814                                   | 519 | 519 | 10,750   | 10,800        | 3,461                                   | 344 | 519 | 13,250   | 13,300        | 3,461                                   | 153 | 519 |
| 8,300  | 8,350         | 2,831                                   | 519 | 519 | 10,800   | 10,850        | 3,461                                   | 340 | 519 | 13,300   | 13,350        | 3,461                                   | 149 | 519 |
| 8,350  | 8,400         | 2,848                                   | 519 | 519 | 10,850   | 10,900        | 3,461                                   | 336 | 519 | 13,350   | 13,400        | 3,461                                   | 145 | 519 |
| 8,400  | 8,450         | 2,865                                   | 519 | 519 | 10,900   | 10,950        | 3,461                                   | 332 | 519 | 13,400   | 13,450        | 3,461                                   | 141 | 519 |
| 8,450  | 8,500         | 2,882                                   | 519 | 519 | 10,950   | 11,000        | 3,461                                   | 329 | 519 | 13,450   | 13,500        | 3,461                                   | 137 | 519 |
| 8,500  | 8,550         | 2,899                                   | 516 | 519 | 11,000   | 11,050        | 3,461                                   | 325 | 519 | 13,500   | 13,550        | 3,461                                   | 133 | 519 |
| 8,550  | 8,600         | 2,916                                   | 512 | 519 | 11,050   | 11,100        | 3,461                                   | 321 | 519 | 13,550   | 13,600        | 3,461                                   | 130 | 519 |
| 8,600  | 8,650         | 2,933                                   | 508 | 519 | 11,100   | 11,150        | 3,461                                   | 317 | 519 | 13,600   | 13,650        | 3,461                                   | 126 | 519 |
| 8,650  | 8,700         | 2,950                                   | 505 | 519 | 11,150   | 11,200        | 3,461                                   | 313 | 519 | 13,650   | 13,700        | 3,461                                   | 122 | 519 |
| 8,700  | 8,750         | 2,967                                   | 501 | 519 | 11,200   | 11,250        | 3,461                                   | 309 | 519 | 13,700   | 13,750        | 3,461                                   | 118 | 519 |
| 8,750  | 8,800         | 2,984                                   | 497 | 519 | 11,250   | 11,300        | 3,461                                   | 306 | 519 | 13,750   | 13,800        | 3,461                                   | 114 | 519 |
| 8,800  | 8,850         | 3,001                                   | 493 | 519 | 11,300   | 11,350        | 3,461                                   | 302 | 519 | 13,800   | 13,850        | 3,461                                   | 111 | 519 |
| 8,850  | 8,900         | 3,018                                   | 489 | 519 | 11,350   | 11,400        | 3,461                                   | 298 | 519 | 13,850   | 13,900        | 3,461                                   | 107 | 519 |
| 8,900  | 8,950         | 3,035                                   | 485 | 519 | 11,400   | 11,450        | 3,461                                   | 294 | 519 | 13,900   | 13,950        | 3,461                                   | 103 | 519 |
| 8,950  | 9,000         | 3,052                                   | 482 | 519 | 11,450   | 11,500        | 3,461                                   | 290 | 519 | 13,950   | 14,000        | 3,461                                   | 99  | 519 |
| 9,000  | 9,050         | 3,069                                   | 478 | 519 | 11,500   | 11,550        | 3,461                                   | 286 | 519 | 14,000   | 14,050        | 3,461                                   | 95  | 519 |
| 9,050  | 9,100         | 3,086                                   | 474 | 519 | 11,550   | 11,600        | 3,461                                   | 283 | 519 | 14,050   | 14,100        | 3,461                                   | 91  | 519 |
| 9,100  | 9,150         | 3,103                                   | 470 | 519 | 11,600   | 11,650        | 3,461                                   | 279 | 519 | 14,100   | 14,150        | 3,461                                   | 88  | 519 |
| 9,150  | 9,200         | 3,120                                   | 466 | 519 | 11,650   | 11,700        | 3,461                                   | 275 | 519 | 14,150   | 14,200        | 3,461                                   | 84  | 519 |
| 9,200  | 9,250         | 3,137                                   | 462 | 519 | 11,700   | 11,750        | 3,461                                   | 271 | 519 | 14,200   | 14,250        | 3,461                                   | 80  | 514 |
| 9,250  | 9,300         | 3,154                                   | 459 | 519 | 11,750   | 11,800        | 3,461                                   | 267 | 519 | 14,250   | 14,300        | 3,461                                   | 76  | 511 |
| 9,300  | 9,350         | 3,171                                   | 455 | 519 | 11,800   | 11,850        | 3,461                                   | 264 | 519 | 14,300   | 14,350        | 3,461                                   | 72  | 507 |
| 9,350  | 9,400         | 3,188                                   | 451 | 519 | 11,850   | 11,900        | 3,461                                   | 260 | 519 | 14,350   | 14,400        | 3,461                                   | 68  | 503 |
| 9,400  | 9,450         | 3,205                                   | 447 | 519 | 11,900   | 11,950        | 3,461                                   | 256 | 519 | 14,400   | 14,450        | 3,461                                   | 65  | 499 |
| 9,450  | 9,500         | 3,222                                   | 443 | 519 | 11,950   | 12,000        | 3,461                                   | 252 | 519 | 14,450   | 14,500        | 3,461                                   | 61  | 495 |
| 9,500  | 9,550         | 3,239                                   | 439 | 519 | 12,000   | 12,050        | 3,461                                   | 248 | 519 | 14,500   | 14,550        | 3,461                                   | 57  | 492 |
| 9,550  | 9,600         | 3,256                                   | 436 | 519 | 12,050   | 12,100        | 3,461                                   | 244 | 519 | 14,550   | 14,600        | 3,461                                   | 53  | 488 |
| 9,600  | 9,650         | 3,273                                   | 432 | 519 | 12,100   | 12,150        | 3,461                                   | 241 | 519 | 14,600   | 14,650        | 3,461                                   | 49  | 484 |
| 9,650  | 9,700         | 3,290                                   | 428 | 519 | 12,150   | 12,200        | 3,461                                   | 237 | 519 | 14,650   | 14,700        | 3,461                                   | 46  | 480 |
| 9,700  | 9,750         | 3,307                                   | 424 | 519 | 12,200   | 12,250        | 3,461                                   | 233 | 519 | 14,700   | 14,750        | 3,461                                   | 42  | 476 |
| 9,750  | 9,800         | 3,324                                   | 420 | 519 | 12,250   | 12,300        | 3,461                                   | 229 | 519 | 14,750   | 14,800        | 3,461                                   | 38  | 472 |
| 9,800  | 9,850         | 3,341                                   | 417 | 519 | 12,300   | 12,350        | 3,461                                   | 225 | 519 | 14,800   | 14,850        | 3,461                                   | 34  | 469 |
| 9,850  | 9,900         | 3,358                                   | 413 | 519 | 12,350   | 12,400        | 3,461                                   | 221 | 519 | 14,850   | 14,900        | 3,461                                   | 30  | 465 |
| 9,900  | 9,950         | 3,375                                   | 409 | 519 | 12,400   | 12,450        | 3,461                                   | 218 | 519 | 14,900   | 14,950        | 3,461                                   | 26  | 461 |
| 9,950  | 10,000        | 3,392                                   | 405 | 519 | 12,450   | 12,500        | 3,461                                   | 214 | 519 | 14,950   | 15,000        | 3,461                                   | 23  | 457 |

| If the amount on Form IT-209, line 16 or 17 is – |               | And you were instructed to use column – |    |     | If the amount on Form IT-209, line 16 or 17 is – |               | And you were instructed to use column – |   |     | If the amount on Form IT-209, line 16 or 17 is – |               | And you were instructed to use column – |   |    |
|--|---------------|---|----|-----|--|---------------|---|---|-----|--|---------------|---|---|----|
|  |               | a                                       | b  | c   |  |               | a                                       | b | c   |  |               | a                                       | b | c  |
| At least   | But less than | 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:                 |   |    |
| 15,000   | 15,050        | 3,461                                   | 19 | 453 | 17,500   | 17,550        | 3,461                                   | 0 | 262 | 20,000   | 20,050        | 3,243                                   | 0 | 71 |
| 15,050   | 15,100        | 3,461                                   | 15 | 449 | 17,550   | 17,600        | 3,461                                   | 0 | 258 | 20,050   | 20,100        | 3,235                                   | 0 | 67 |
| 15,100   | 15,150        | 3,461                                   | 11 | 446 | 17,600   | 17,650        | 3,461                                   | 0 | 254 | 20,100   | 20,150        | 3,227                                   | 0 | 63 |
| 15,150   | 15,200        | 3,461                                   | 7  | 442 | 17,650   | 17,700        | 3,461                                   | 0 | 251 | 20,150   | 20,200        | 3,219                                   | 0 | 59 |
| 15,200   | 15,250        | 3,461                                   | 3  | 438 | 17,700   | 17,750        | 3,461                                   | 0 | 247 | 20,200   | 20,250        | 3,211                                   | 0 | 55 |
| 15,250   | 15,300        | 3,461                                   | *  | 434 | 17,750   | 17,800        | 3,461                                   | 0 | 243 | 20,250   | 20,300        | 3,203                                   | 0 | 52 |
| 15,300   | 15,350        | 3,461                                   | 0  | 430 | 17,800   | 17,850        | 3,461                                   | 0 | 239 | 20,300   | 20,350        | 3,195                                   | 0 | 48 |
| 15,350   | 15,400        | 3,461                                   | 0  | 426 | 17,850   | 17,900        | 3,461                                   | 0 | 235 | 20,350   | 20,400        | 3,187                                   | 0 | 44 |
| 15,400   | 15,450        | 3,461                                   | 0  | 423 | 17,900   | 17,950        | 3,461                                   | 0 | 231 | 20,400   | 20,450        | 3,179                                   | 0 | 40 |
| 15,450   | 15,500        | 3,461                                   | 0  | 419 | 17,950   | 18,000        | 3,461                                   | 0 | 228 | 20,450   | 20,500        | 3,171                                   | 0 | 36 |
| 15,500   | 15,550        | 3,461                                   | 0  | 415 | 18,000   | 18,050        | 3,461                                   | 0 | 224 | 20,500   | 20,550        | 3,163                                   | 0 | 33 |
| 15,550   | 15,600        | 3,461                                   | 0  | 411 | 18,050   | 18,100        | 3,461                                   | 0 | 220 | 20,550   | 20,600        | 3,155                                   | 0 | 29 |
| 15,600   | 15,650        | 3,461                                   | 0  | 407 | 18,100   | 18,150        | 3,461                                   | 0 | 216 | 20,600   | 20,650        | 3,147                                   | 0 | 25 |
| 15,650   | 15,700        | 3,461                                   | 0  | 404 | 18,150   | 18,200        | 3,461                                   | 0 | 212 | 20,650   | 20,700        | 3,139                                   | 0 | 21 |
| 15,700   | 15,750        | 3,461                                   | 0  | 400 | 18,200   | 18,250        | 3,461                                   | 0 | 208 | 20,700   | 20,750        | 3,131                                   | 0 | 17 |
| 15,750   | 15,800        | 3,461                                   | 0  | 396 | 18,250   | 18,300        | 3,461                                   | 0 | 205 | 20,750   | 20,800        | 3,123                                   | 0 | 13 |
| 15,800   | 15,850        | 3,461                                   | 0  | 392 | 18,300   | 18,350        | 3,461                                   | 0 | 201 | 20,800   | 20,850        | 3,115                                   | 0 | 10 |
| 15,850   | 15,900        | 3,461                                   | 0  | 388 | 18,350   | 18,400        | 3,461                                   | 0 | 197 | 20,850   | 20,900        | 3,107                                   | 0 | 6  |
| 15,900   | 15,950        | 3,461                                   | 0  | 384 | 18,400   | 18,450        | 3,461                                   | 0 | 193 | 20,900   | 20,950        | 3,099                                   | 0 | *  |
| 15,950   | 16,000        | 3,461                                   | 0  | 381 | 18,450   | 18,500        | 3,461                                   | 0 | 189 | 20,950   | 21,000        | 3,091                                   | 0 | 0  |
| 16,000   | 16,050        | 3,461                                   | 0  | 377 | 18,500   | 18,550        | 3,461                                   | 0 | 186 | 21,000   | 21,050        | 3,083                                   | 0 | 0  |
| 16,050   | 16,100        | 3,461                                   | 0  | 373 | 18,550   | 18,600        | 3,461                                   | 0 | 182 | 21,050   | 21,100        | 3,075                                   | 0 | 0  |
| 16,100   | 16,150        | 3,461                                   | 0  | 369 | 18,600   | 18,650        | 3,461                                   | 0 | 178 | 21,100   | 21,150        | 3,067                                   | 0 | 0  |
| 16,150   | 16,200        | 3,461                                   | 0  | 365 | 18,650   | 18,700        | 3,461                                   | 0 | 174 | 21,150   | 21,200        | 3,059                                   | 0 | 0  |
| 16,200   | 16,250        | 3,461                                   | 0  | 361 | 18,700   | 18,750        | 3,451                                   | 0 | 170 | 21,200   | 21,250        | 3,051                                   | 0 | 0  |
| 16,250   | 16,300        | 3,461                                   | 0  | 358 | 18,750   | 18,800        | 3,443                                   | 0 | 166 | 21,250   | 21,300        | 3,043                                   | 0 | 0  |
| 16,300   | 16,350        | 3,461                                   | 0  | 354 | 18,800   | 18,850        | 3,435                                   | 0 | 163 | 21,300   | 21,350        | 3,035                                   | 0 | 0  |
| 16,350   | 16,400        | 3,461                                   | 0  | 350 | 18,850   | 18,900        | 3,427                                   | 0 | 159 | 21,350   | 21,400        | 3,027                                   | 0 | 0  |
| 16,400   | 16,450        | 3,461                                   | 0  | 346 | 18,900   | 18,950        | 3,419                                   | 0 | 155 | 21,400   | 21,450        | 3,019                                   | 0 | 0  |
| 16,450   | 16,500        | 3,461                                   | 0  | 342 | 18,950   | 19,000        | 3,411                                   | 0 | 151 | 21,450   | 21,500        | 3,011                                   | 0 | 0  |
| 16,500   | 16,550        | 3,461                                   | 0  | 339 | 19,000   | 19,050        | 3,403                                   | 0 | 147 | 21,500   | 21,550        | 3,003                                   | 0 | 0  |
| 16,550   | 16,600        | 3,461                                   | 0  | 335 | 19,050   | 19,100        | 3,395                                   | 0 | 143 | 21,550   | 21,600        | 2,995                                   | 0 | 0  |
| 16,600   | 16,650        | 3,461                                   | 0  | 331 | 19,100   | 19,150        | 3,387                                   | 0 | 140 | 21,600   | 21,650        | 2,987                                   | 0 | 0  |
| 16,650   | 16,700        | 3,461                                   | 0  | 327 | 19,150   | 19,200        | 3,379                                   | 0 | 136 | 21,650   | 21,700        | 2,979                                   | 0 | 0  |
| 16,700   | 16,750        | 3,461                                   | 0  | 323 | 19,200   | 19,250        | 3,371                                   | 0 | 132 | 21,700   | 21,750        | 2,971                                   | 0 | 0  |
| 16,750   | 16,800        | 3,461                                   | 0  | 319 | 19,250   | 19,300        | 3,363                                   | 0 | 128 | 21,750   | 21,800        | 2,963                                   | 0 | 0  |
| 16,800   | 16,850        | 3,461                                   | 0  | 316 | 19,300   | 19,350        | 3,355                                   | 0 | 124 | 21,800   | 21,850        | 2,955                                   | 0 | 0  |
| 16,850   | 16,900        | 3,461                                   | 0  | 312 | 19,350   | 19,400        | 3,347                                   | 0 | 120 | 21,850   | 21,900        | 2,947                                   | 0 | 0  |
| 16,900   | 16,950        | 3,461                                   | 0  | 308 | 19,400   | 19,450        | 3,339                                   | 0 | 117 | 21,900   | 21,950        | 2,939                                   | 0 | 0  |
| 16,950   | 17,000        | 3,461                                   | 0  | 304 | 19,450   | 19,500        | 3,331                                   | 0 | 113 | 21,950   | 22,000        | 2,931                                   | 0 | 0  |
| 17,000   | 17,050        | 3,461                                   | 0  | 300 | 19,500   | 19,550        | 3,323                                   | 0 | 109 | 22,000   | 22,050        | 2,923                                   | 0 | 0  |
| 17,050   | 17,100        | 3,461                                   | 0  | 296 | 19,550   | 19,600        | 3,315                                   | 0 | 105 | 22,050   | 22,100        | 2,915                                   | 0 | 0  |
| 17,100   | 17,150        | 3,461                                   | 0  | 293 | 19,600   | 19,650        | 3,307                                   | 0 | 101 | 22,100   | 22,150        | 2,907                                   | 0 | 0  |
| 17,150   | 17,200        | 3,461                                   | 0  | 289 | 19,650   | 19,700        | 3,299                                   | 0 | 98  | 22,150   | 22,200        | 2,900                                   | 0 | 0  |
| 17,200   | 17,250        | 3,461                                   | 0  | 285 | 19,700   | 19,750        | 3,291                                   | 0 | 94  | 22,200   | 22,250        | 2,892                                   | 0 | 0  |
| 17,250   | 17,300        | 3,461                                   | 0  | 281 | 19,750   | 19,800        | 3,283                                   | 0 | 90  | 22,250   | 22,300        | 2,884                                   | 0 | 0  |
| 17,300   | 17,350        | 3,461                                   | 0  | 277 | 19,800   | 19,850        | 3,275                                   | 0 | 86  | 22,300   | 22,350        | 2,876                                   | 0 | 0  |
| 17,350   | 17,400        | 3,461                                   | 0  | 273 | 19,850   | 19,900        | 3,267                                   | 0 | 82  | 22,350   | 22,400        | 2,868                                   | 0 | 0  |
| 17,400   | 17,450        | 3,461                                   | 0  | 270 | 19,900   | 19,950        | 3,259                                   | 0 | 78  | 22,400   | 22,450        | 2,860                                   | 0 | 0  |
| 17,450   | 17,500        | 3,461                                   | 0  | 266 | 19,950   | 20,000        | 3,251                                   | 0 | 75  | 22,450   | 22,500        | 2,852                                   | 0 | 0  |

\* If the amount you are looking up in **column b** is at least \$15,250 but less than \$15,270, the amount to enter is \$1; above this amount you **cannot** take the credit.

\* If the amount you are looking up in **column c** is at least \$20,900 but less than \$20,950, the amount to enter 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 – |   |   |
|--|---------------|---|---|---|--|---------------|---|---|---|--|---------------|---|---|---|
|  |               | 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:                 |   |   |
| 22,500   | 22,550        | 2,844                                   | 0 | 0 | 25,250   | 25,300        | 2,404                                   | 0 | 0 | 28,000   | 28,050        | 1,965                                   | 0 | 0 |
| 22,550   | 22,600        | 2,836                                   | 0 | 0 | 25,300   | 25,350        | 2,396                                   | 0 | 0 | 28,050   | 28,100        | 1,957                                   | 0 | 0 |
| 22,600   | 22,650        | 2,828                                   | 0 | 0 | 25,350   | 25,400        | 2,388                                   | 0 | 0 | 28,100   | 28,150        | 1,949                                   | 0 | 0 |
| 22,650   | 22,700        | 2,820                                   | 0 | 0 | 25,400   | 25,450        | 2,380                                   | 0 | 0 | 28,150   | 28,200        | 1,941                                   | 0 | 0 |
| 22,700   | 22,750        | 2,812                                   | 0 | 0 | 25,450   | 25,500        | 2,372                                   | 0 | 0 | 28,200   | 28,250        | 1,933                                   | 0 | 0 |
| 22,750   | 22,800        | 2,804                                   | 0 | 0 | 25,500   | 25,550        | 2,364                                   | 0 | 0 | 28,250   | 28,300        | 1,925                                   | 0 | 0 |
| 22,800   | 22,850        | 2,796                                   | 0 | 0 | 25,550   | 25,600        | 2,356                                   | 0 | 0 | 28,300   | 28,350        | 1,917                                   | 0 | 0 |
| 22,850   | 22,900        | 2,788                                   | 0 | 0 | 25,600   | 25,650        | 2,348                                   | 0 | 0 | 28,350   | 28,400        | 1,909                                   | 0 | 0 |
| 22,900   | 22,950        | 2,780                                   | 0 | 0 | 25,650   | 25,700        | 2,340                                   | 0 | 0 | 28,400   | 28,450        | 1,901                                   | 0 | 0 |
| 22,950   | 23,000        | 2,772                                   | 0 | 0 | 25,700   | 25,750        | 2,332                                   | 0 | 0 | 28,450   | 28,500        | 1,893                                   | 0 | 0 |
| 23,000   | 23,050        | 2,764                                   | 0 | 0 | 25,750   | 25,800        | 2,324                                   | 0 | 0 | 28,500   | 28,550        | 1,885                                   | 0 | 0 |
| 23,050   | 23,100        | 2,756                                   | 0 | 0 | 25,800   | 25,850        | 2,316                                   | 0 | 0 | 28,550   | 28,600        | 1,877                                   | 0 | 0 |
| 23,100   | 23,150        | 2,748                                   | 0 | 0 | 25,850   | 25,900        | 2,308                                   | 0 | 0 | 28,600   | 28,650        | 1,869                                   | 0 | 0 |
| 23,150   | 23,200        | 2,740                                   | 0 | 0 | 25,900   | 25,950        | 2,300                                   | 0 | 0 | 28,650   | 28,700        | 1,861                                   | 0 | 0 |
| 23,200   | 23,250        | 2,732                                   | 0 | 0 | 25,950   | 26,000        | 2,292                                   | 0 | 0 | 28,700   | 28,750        | 1,853                                   | 0 | 0 |
| 23,250   | 23,300        | 2,724                                   | 0 | 0 | 26,000   | 26,050        | 2,284                                   | 0 | 0 | 28,750   | 28,800        | 1,845                                   | 0 | 0 |
| 23,300   | 23,350        | 2,716                                   | 0 | 0 | 26,050   | 26,100        | 2,276                                   | 0 | 0 | 28,800   | 28,850        | 1,837                                   | 0 | 0 |
| 23,350   | 23,400        | 2,708                                   | 0 | 0 | 26,100   | 26,150        | 2,268                                   | 0 | 0 | 28,850   | 28,900        | 1,829                                   | 0 | 0 |
| 23,400   | 23,450        | 2,700                                   | 0 | 0 | 26,150   | 26,200        | 2,260                                   | 0 | 0 | 28,900   | 28,950        | 1,821                                   | 0 | 0 |
| 23,450   | 23,500        | 2,692                                   | 0 | 0 | 26,200   | 26,250        | 2,252                                   | 0 | 0 | 28,950   | 29,000        | 1,813                                   | 0 | 0 |
| 23,500   | 23,550        | 2,684                                   | 0 | 0 | 26,250   | 26,300        | 2,244                                   | 0 | 0 | 29,000   | 29,050        | 1,805                                   | 0 | 0 |
| 23,550   | 23,600        | 2,676                                   | 0 | 0 | 26,300   | 26,350        | 2,236                                   | 0 | 0 | 29,050   | 29,100        | 1,797                                   | 0 | 0 |
| 23,600   | 23,650        | 2,668                                   | 0 | 0 | 26,350   | 26,400        | 2,228                                   | 0 | 0 | 29,100   | 29,150        | 1,789                                   | 0 | 0 |
| 23,650   | 23,700        | 2,660                                   | 0 | 0 | 26,400   | 26,450        | 2,220                                   | 0 | 0 | 29,150   | 29,200        | 1,781                                   | 0 | 0 |
| 23,700   | 23,750        | 2,652                                   | 0 | 0 | 26,450   | 26,500        | 2,212                                   | 0 | 0 | 29,200   | 29,250        | 1,773                                   | 0 | 0 |
| 23,750   | 23,800        | 2,644                                   | 0 | 0 | 26,500   | 26,550        | 2,204                                   | 0 | 0 | 29,250   | 29,300        | 1,765                                   | 0 | 0 |
| 23,800   | 23,850        | 2,636                                   | 0 | 0 | 26,550   | 26,600        | 2,196                                   | 0 | 0 | 29,300   | 29,350        | 1,757                                   | 0 | 0 |
| 23,850   | 23,900        | 2,628                                   | 0 | 0 | 26,600   | 26,650        | 2,188                                   | 0 | 0 | 29,350   | 29,400        | 1,749                                   | 0 | 0 |
| 23,900   | 23,950        | 2,620                                   | 0 | 0 | 26,650   | 26,700        | 2,180                                   | 0 | 0 | 29,400   | 29,450        | 1,741                                   | 0 | 0 |
| 23,950   | 24,000        | 2,612                                   | 0 | 0 | 26,700   | 26,750        | 2,172                                   | 0 | 0 | 29,450   | 29,500        | 1,733                                   | 0 | 0 |
| 24,000   | 24,050        | 2,604                                   | 0 | 0 | 26,750   | 26,800        | 2,164                                   | 0 | 0 | 29,500   | 29,550        | 1,725                                   | 0 | 0 |
| 24,050   | 24,100        | 2,596                                   | 0 | 0 | 26,800   | 26,850        | 2,156                                   | 0 | 0 | 29,550   | 29,600        | 1,717                                   | 0 | 0 |
| 24,100   | 24,150        | 2,588                                   | 0 | 0 | 26,850   | 26,900        | 2,148                                   | 0 | 0 | 29,600   | 29,650        | 1,709                                   | 0 | 0 |
| 24,150   | 24,200        | 2,580                                   | 0 | 0 | 26,900   | 26,950        | 2,140                                   | 0 | 0 | 29,650   | 29,700        | 1,701                                   | 0 | 0 |
| 24,200   | 24,250        | 2,572                                   | 0 | 0 | 26,950   | 27,000        | 2,132                                   | 0 | 0 | 29,700   | 29,750        | 1,693                                   | 0 | 0 |
| 24,250   | 24,300        | 2,564                                   | 0 | 0 | 27,000   | 27,050        | 2,124                                   | 0 | 0 | 29,750   | 29,800        | 1,685                                   | 0 | 0 |
| 24,300   | 24,350        | 2,556                                   | 0 | 0 | 27,050   | 27,100        | 2,116                                   | 0 | 0 | 29,800   | 29,850        | 1,677                                   | 0 | 0 |
| 24,350   | 24,400        | 2,548                                   | 0 | 0 | 27,100   | 27,150        | 2,108                                   | 0 | 0 | 29,850   | 29,900        | 1,669                                   | 0 | 0 |
| 24,400   | 24,450        | 2,540                                   | 0 | 0 | 27,150   | 27,200        | 2,101                                   | 0 | 0 | 29,900   | 29,950        | 1,661                                   | 0 | 0 |
| 24,450   | 24,500        | 2,532                                   | 0 | 0 | 27,200   | 27,250        | 2,093                                   | 0 | 0 | 29,950   | 30,000        | 1,653                                   | 0 | 0 |
| 24,500   | 24,550        | 2,524                                   | 0 | 0 | 27,250   | 27,300        | 2,085                                   | 0 | 0 | 30,000   | 30,050        | 1,645                                   | 0 | 0 |
| 24,550   | 24,600        | 2,516                                   | 0 | 0 | 27,300   | 27,350        | 2,077                                   | 0 | 0 | 30,050   | 30,100        | 1,637                                   | 0 | 0 |
| 24,600   | 24,650        | 2,508                                   | 0 | 0 | 27,350   | 27,400        | 2,069                                   | 0 | 0 | 30,100   | 30,150        | 1,629                                   | 0 | 0 |
| 24,650   | 24,700        | 2,500                                   | 0 | 0 | 27,400   | 27,450        | 2,061                                   | 0 | 0 | 30,150   | 30,200        | 1,621                                   | 0 | 0 |
| 24,700   | 24,750        | 2,492                                   | 0 | 0 | 27,450   | 27,500        | 2,053                                   | 0 | 0 | 30,200   | 30,250        | 1,613                                   | 0 | 0 |
| 24,750   | 24,800        | 2,484                                   | 0 | 0 | 27,500   | 27,550        | 2,045                                   | 0 | 0 | 30,250   | 30,300        | 1,605                                   | 0 | 0 |
| 24,800   | 24,850        | 2,476                                   | 0 | 0 | 27,550   | 27,600        | 2,037                                   | 0 | 0 | 30,300   | 30,350        | 1,597                                   | 0 | 0 |
| 24,850   | 24,900        | 2,468                                   | 0 | 0 | 27,600   | 27,650        | 2,029                                   | 0 | 0 | 30,350   | 30,400        | 1,589                                   | 0 | 0 |
| 24,900   | 24,950        | 2,460                                   | 0 | 0 | 27,650   | 27,700        | 2,021                                   | 0 | 0 | 30,400   | 30,450        | 1,581                                   | 0 | 0 |
| 24,950   | 25,000        | 2,452                                   | 0 | 0 | 27,700   | 27,750        | 2,013                                   | 0 | 0 | 30,450   | 30,500        | 1,573                                   | 0 | 0 |
| 25,000   | 25,050        | 2,444                                   | 0 | 0 | 27,750   | 27,800        | 2,005                                   | 0 | 0 | 30,500   | 30,550        | 1,565                                   | 0 | 0 |
| 25,050   | 25,100        | 2,436                                   | 0 | 0 | 27,800   | 27,850        | 1,997                                   | 0 | 0 | 30,550   | 30,600        | 1,557                                   | 0 | 0 |
| 25,100   | 25,150        | 2,428                                   | 0 | 0 | 27,850   | 27,900        | 1,989                                   | 0 | 0 | 30,600   | 30,650        | 1,549                                   | 0 | 0 |
| 25,150   | 25,200        | 2,420                                   | 0 | 0 | 27,900   | 27,950        | 1,981                                   | 0 | 0 | 30,650   | 30,700        | 1,541                                   | 0 | 0 |
| 25,200   | 25,250        | 2,412                                   | 0 | 0 | 27,950   | 28,000        | 1,973                                   | 0 | 0 | 30,700   | 30,750        | 1,533                                   | 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:                 |   |   |
| 30,750   | 30,800        | 1,525                                   | 0 | 0 | 34,000   | 34,050        | 1,006                                   | 0 | 0 | 37,250   | 37,300        | 487                                     | 0 | 0 |
| 30,800   | 30,850        | 1,517                                   | 0 | 0 | 34,050   | 34,100        | 998                                     | 0 | 0 | 37,300   | 37,350        | 479                                     | 0 | 0 |
| 30,850   | 30,900        | 1,509                                   | 0 | 0 | 34,100   | 34,150        | 990                                     | 0 | 0 | 37,350   | 37,400        | 471                                     | 0 | 0 |
| 30,900   | 30,950        | 1,501                                   | 0 | 0 | 34,150   | 34,200        | 982                                     | 0 | 0 | 37,400   | 37,450        | 463                                     | 0 | 0 |
| 30,950   | 31,000        | 1,493                                   | 0 | 0 | 34,200   | 34,250        | 974                                     | 0 | 0 | 37,450   | 37,500        | 455                                     | 0 | 0 |
| 31,000   | 31,050        | 1,485                                   | 0 | 0 | 34,250   | 34,300        | 966                                     | 0 | 0 | 37,500   | 37,550        | 447                                     | 0 | 0 |
| 31,050   | 31,100        | 1,477                                   | 0 | 0 | 34,300   | 34,350        | 958                                     | 0 | 0 | 37,550   | 37,600        | 439                                     | 0 | 0 |
| 31,100   | 31,150        | 1,469                                   | 0 | 0 | 34,350   | 34,400        | 950                                     | 0 | 0 | 37,600   | 37,650        | 431                                     | 0 | 0 |
| 31,150   | 31,200        | 1,461                                   | 0 | 0 | 34,400   | 34,450        | 942                                     | 0 | 0 | 37,650   | 37,700        | 423                                     | 0 | 0 |
| 31,200   | 31,250        | 1,453                                   | 0 | 0 | 34,450   | 34,500        | 934                                     | 0 | 0 | 37,700   | 37,750        | 415                                     | 0 | 0 |
| 31,250   | 31,300        | 1,445                                   | 0 | 0 | 34,500   | 34,550        | 926                                     | 0 | 0 | 37,750   | 37,800        | 407                                     | 0 | 0 |
| 31,300   | 31,350        | 1,437                                   | 0 | 0 | 34,550   | 34,600        | 918                                     | 0 | 0 | 37,800   | 37,850        | 399                                     | 0 | 0 |
| 31,350   | 31,400        | 1,429                                   | 0 | 0 | 34,600   | 34,650        | 910                                     | 0 | 0 | 37,850   | 37,900        | 391                                     | 0 | 0 |
| 31,400   | 31,450        | 1,421                                   | 0 | 0 | 34,650   | 34,700        | 902                                     | 0 | 0 | 37,900   | 37,950        | 383                                     | 0 | 0 |
| 31,450   | 31,500        | 1,413                                   | 0 | 0 | 34,700   | 34,750        | 894                                     | 0 | 0 | 37,950   | 38,000        | 375                                     | 0 | 0 |
| 31,500   | 31,550        | 1,405                                   | 0 | 0 | 34,750   | 34,800        | 886                                     | 0 | 0 | 38,000   | 38,050        | 367                                     | 0 | 0 |
| 31,550   | 31,600        | 1,397                                   | 0 | 0 | 34,800   | 34,850        | 878                                     | 0 | 0 | 38,050   | 38,100        | 359                                     | 0 | 0 |
| 31,600   | 31,650        | 1,389                                   | 0 | 0 | 34,850   | 34,900        | 870                                     | 0 | 0 | 38,100   | 38,150        | 351                                     | 0 | 0 |
| 31,650   | 31,700        | 1,381                                   | 0 | 0 | 34,900   | 34,950        | 862                                     | 0 | 0 | 38,150   | 38,200        | 343                                     | 0 | 0 |
| 31,700   | 31,750        | 1,373                                   | 0 | 0 | 34,950   | 35,000        | 854                                     | 0 | 0 | 38,200   | 38,250        | 335                                     | 0 | 0 |
| 31,750   | 31,800        | 1,365                                   | 0 | 0 | 35,000   | 35,050        | 846                                     | 0 | 0 | 38,250   | 38,300        | 327                                     | 0 | 0 |
| 31,800   | 31,850        | 1,357                                   | 0 | 0 | 35,050   | 35,100        | 838                                     | 0 | 0 | 38,300   | 38,350        | 319                                     | 0 | 0 |
| 31,850   | 31,900        | 1,349                                   | 0 | 0 | 35,100   | 35,150        | 830                                     | 0 | 0 | 38,350   | 38,400        | 311                                     | 0 | 0 |
| 31,900   | 31,950        | 1,341                                   | 0 | 0 | 35,150   | 35,200        | 822                                     | 0 | 0 | 38,400   | 38,450        | 303                                     | 0 | 0 |
| 31,950   | 32,000        | 1,333                                   | 0 | 0 | 35,200   | 35,250        | 814                                     | 0 | 0 | 38,450   | 38,500        | 295                                     | 0 | 0 |
| 32,000   | 32,050        | 1,325                                   | 0 | 0 | 35,250   | 35,300        | 806                                     | 0 | 0 | 38,500   | 38,550        | 287                                     | 0 | 0 |
| 32,050   | 32,100        | 1,317                                   | 0 | 0 | 35,300   | 35,350        | 798                                     | 0 | 0 | 38,550   | 38,600        | 279                                     | 0 | 0 |
| 32,100   | 32,150        | 1,309                                   | 0 | 0 | 35,350   | 35,400        | 790                                     | 0 | 0 | 38,600   | 38,650        | 271                                     | 0 | 0 |
| 32,150   | 32,200        | 1,302                                   | 0 | 0 | 35,400   | 35,450        | 782                                     | 0 | 0 | 38,650   | 38,700        | 263                                     | 0 | 0 |
| 32,200   | 32,250        | 1,294                                   | 0 | 0 | 35,450   | 35,500        | 774                                     | 0 | 0 | 38,700   | 38,750        | 255                                     | 0 | 0 |
| 32,250   | 32,300        | 1,286                                   | 0 | 0 | 35,500   | 35,550        | 766                                     | 0 | 0 | 38,750   | 38,800        | 247                                     | 0 | 0 |
| 32,300   | 32,350        | 1,278                                   | 0 | 0 | 35,550   | 35,600        | 758                                     | 0 | 0 | 38,800   | 38,850        | 239                                     | 0 | 0 |
| 32,350   | 32,400        | 1,270                                   | 0 | 0 | 35,600   | 35,650        | 750                                     | 0 | 0 | 38,850   | 38,900        | 231                                     | 0 | 0 |
| 32,400   | 32,450        | 1,262                                   | 0 | 0 | 35,650   | 35,700        | 742                                     | 0 | 0 | 38,900   | 38,950        | 223                                     | 0 | 0 |
| 32,450   | 32,500        | 1,254                                   | 0 | 0 | 35,700   | 35,750        | 734                                     | 0 | 0 | 38,950   | 39,000        | 215                                     | 0 | 0 |
| 32,500   | 32,550        | 1,246                                   | 0 | 0 | 35,750   | 35,800        | 726                                     | 0 | 0 | 39,000   | 39,050        | 207                                     | 0 | 0 |
| 32,550   | 32,600        | 1,238                                   | 0 | 0 | 35,800   | 35,850        | 718                                     | 0 | 0 | 39,050   | 39,100        | 199                                     | 0 | 0 |
| 32,600   | 32,650        | 1,230                                   | 0 | 0 | 35,850   | 35,900        | 710                                     | 0 | 0 | 39,100   | 39,150        | 191                                     | 0 | 0 |
| 32,650   | 32,700        | 1,222                                   | 0 | 0 | 35,900   | 35,950        | 702                                     | 0 | 0 | 39,150   | 39,200        | 183                                     | 0 | 0 |
| 32,700   | 32,750        | 1,214                                   | 0 | 0 | 35,950   | 36,000        | 694                                     | 0 | 0 | 39,200   | 39,250        | 175                                     | 0 | 0 |
| 32,750   | 32,800        | 1,206                                   | 0 | 0 | 36,000   | 36,050        | 686                                     | 0 | 0 | 39,250   | 39,300        | 167                                     | 0 | 0 |
| 32,800   | 32,850        | 1,198                                   | 0 | 0 | 36,050   | 36,100        | 678                                     | 0 | 0 | 39,300   | 39,350        | 159                                     | 0 | 0 |
| 32,850   | 32,900        | 1,190                                   | 0 | 0 | 36,100   | 36,150        | 670                                     | 0 | 0 | 39,350   | 39,400        | 151                                     | 0 | 0 |
| 32,900   | 32,950        | 1,182                                   | 0 | 0 | 36,150   | 36,200        | 662                                     | 0 | 0 | 39,400   | 39,450        | 143                                     | 0 | 0 |
| 32,950   | 33,000        | 1,174                                   | 0 | 0 | 36,200   | 36,250        | 654                                     | 0 | 0 | 39,450   | 39,500        | 135                                     | 0 | 0 |
| 33,000   | 33,050        | 1,166                                   | 0 | 0 | 36,250   | 36,300        | 646                                     | 0 | 0 | 39,500   | 39,550        | 127                                     | 0 | 0 |
| 33,050   | 33,100        | 1,158                                   | 0 | 0 | 36,300   | 36,350        | 638                                     | 0 | 0 | 39,550   | 39,600        | 119                                     | 0 | 0 |
| 33,100   | 33,150        | 1,150                                   | 0 | 0 | 36,350   | 36,400        | 630                                     | 0 | 0 | 39,600   | 39,650        | 111                                     | 0 | 0 |
| 33,150   | 33,200        | 1,142                                   | 0 | 0 | 36,400   | 36,450        | 622                                     | 0 | 0 | 39,650   | 39,700        | 103                                     | 0 | 0 |
| 33,200   | 33,250        | 1,134                                   | 0 | 0 | 36,450   | 36,500        | 614                                     | 0 | 0 | 39,700   | 39,750        | 95                                      | 0 | 0 |
| 33,250   | 33,300        | 1,126                                   | 0 | 0 | 36,500   | 36,550        | 606                                     | 0 | 0 | 39,750   | 39,800        | 87                                      | 0 | 0 |
| 33,300   | 33,350        | 1,118                                   | 0 | 0 | 36,550   | 36,600        | 598                                     | 0 | 0 | 39,800   | 39,850        | 79                                      | 0 | 0 |
| 33,350   | 33,400        | 1,110                                   | 0 | 0 | 36,600   | 36,650        | 590                                     | 0 | 0 | 39,850   | 39,900        | 71                                      | 0 | 0 |
| 33,400   | 33,450        | 1,102                                   | 0 | 0 | 36,650   | 36,700        | 582                                     | 0 | 0 | 39,900   | 39,950        | 63                                      | 0 | 0 |
| 33,450   | 33,500        | 1,094                                   | 0 | 0 | 36,700   | 36,750        | 574                                     | 0 | 0 | 39,950   | 40,000        | 55                                      | 0 | 0 |
| 33,500   | 33,550        | 1,086                                   | 0 | 0 | 36,750   | 36,800        | 566                                     | 0 | 0 | 40,000   | 40,050        | 47                                      | 0 | 0 |
| 33,550   | 33,600        | 1,078                                   | 0 | 0 | 36,800   | 36,850        | 558                                     | 0 | 0 | 40,050   | 40,100        | 39                                      | 0 | 0 |
| 33,600   | 33,650        | 1,070                                   | 0 | 0 | 36,850   | 36,900        | 550                                     | 0 | 0 | 40,100   | 40,150        | 31                                      | 0 | 0 |
| 33,650   | 33,700        | 1,062                                   | 0 | 0 | 36,900   | 36,950        | 542                                     | 0 | 0 | 40,150   | 40,200        | 23                                      | 0 | 0 |
| 33,700   | 33,750        | 1,054                                   | 0 | 0 | 36,950   | 37,000        | 534                                     | 0 | 0 | 40,200   | 40,250        | 15                                      | 0 | 0 |
| 33,750   | 33,800        | 1,046                                   | 0 | 0 | 37,000   | 37,050        | 526                                     | 0 | 0 | 40,250   | 40,300        | 7                                       | 0 | 0 |
| 33,800   | 33,850        | 1,038                                   | 0 | 0 | 37,050   | 37,100        | 518                                     | 0 | 0 | 40,300   | 40,350        | *                                       | 0 | 0 |
| 33,850   | 33,900        | 1,030                                   | 0 | 0 | 37,100   | 37,150        | 510                                     | 0 | 0 |  |               |   |   |   |
| 33,900   | 33,950        | 1,022                                   | 0 | 0 | 37,150   | 37,200        | 503                                     | 0 | 0 |  |               |   |   |   |
| 33,950   | 34,000        | 1,014                                   | 0 | 0 | 37,200   | 37,250        | 495                                     | 0 | 0 |  |               |   |   |   |

\* If the amount you are looking up in column a is at least \$40,300 but less than \$40,320, the amount to enter is \$2; above this amount you cannot take the credit.