Instructions for Form IT-209
Claim for Noncustodial Parent
New York State Earned Income Credit

New for 2022

Recent legislation increased the New York City earned income credit (EIC). The credit was 5% of the federal EIC. Beginning in 2022, the New York City EIC will range from 10% to 30% of the federal EIC based on a taxpayer's New York adjusted gross income (NYAGI).

General information

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

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

Who is eligible to claim this credit?

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

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

What is the amount of credit?

The amount of credit is equal to the greater of:

- 20% of the federal EIC that would have been allowed (based on your NY recomputed federal adjusted gross income {FAGI}) if the noncustodial child met the definition of a qualifying child, computed as if you had one qualifying child and without the benefit of the joint return phase out amount (even if your filing status is ② *Married filing joint return*); **or**
- 2.5 times the federal EIC that would have been allowed (based on your NY recomputed FAGI) 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

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 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 valid Social Security number (SSN) by the due date of the return (including extensions).

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

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

Line 8 – If your federal filing status is *Married filing separate*, you may qualify for the noncustodial EIC only if you:

- lived apart from your spouse for the last six months of the year, **or**
- are legally separated according to New York State law under a written separation agreement or decree of separate maintenance, and you didn't live in the same household as your spouse at the end of the year.

Line 10 – You cannot claim the noncustodial EIC if your investment income is more than $10,300. 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 federal Form 1040, line 7 (if more than zero).

For more information on what qualifies as investment income, see federal Publication 596, *Earned Income Credit.*
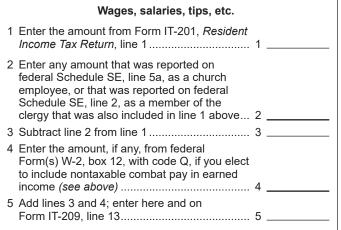
Part 3 – Earned income
Line 13 – Complete **Worksheet A** below to determine the amount to enter on line 13.

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, *Wage and Tax Statement*, box 12, with code Q. If you are filing a joint return and both you and your spouse received nontaxable combat pay, you can each make your own election.

Worksheet A

Wages, salaries, tips, etc.

1 Enter the amount from Form IT-201, *Resident Income Tax Return*, line 1 .... 1 _____

2 Enter any amount that was reported on federal Schedule SE, line 5a, as a church employee, or that was reported on federal Schedule SE, line 2, as a member of the clergy that was also included in line 1 above... 2 _____

3 Subtract line 2 from line 1 .... 3 _____

4 Enter the amount, if any, from federal Form(s) W-2, box 12, with code Q, if you elect to include nontaxable combat pay in earned income *(see above)* .... 4 _____

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

Line 14 – Enter on line 14, any amount you received as a Medicaid waiver payment that you excluded on your federal return and want to exclude from your earned income.

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

Do not use a minus sign or brackets to show a loss. Mark an *X* in the appropriate box at line 15 to indicate if the amount reported is a profit or loss. Be sure to enter your employer identification number (EIN) for your business. If you have income or loss from more than one business, enter the EIN representing your primary business activity. If your primary business activity does not have an EIN, enter your SSN.

Worksheet B
Business income

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

1a Enter the total from federal Schedule SE, line 3 .... 1a _____

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

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

1d Enter the amount from federal Schedule SE, line 13 .... 1d _____

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

Self-employed individuals NOT required to file federal Schedule SE

Do not include on these lines any statutory employee income, any net profit from services performed as a notary public, any amounts exempt from self-employment tax as a result of the filing and approval of federal Form 4361, or any other amounts exempt from self-employment tax.

2a Enter any net farm profit (or loss) from federal Schedule F, line 34, and from farm partnership, federal Form 1065, Schedule K-1, box 14, code A* .... 2a _____

2b Enter any net profit (or loss) from federal Schedule C, line 31 and federal Form 1065, Schedule K-1, box 14, code A (other than farming)* .... 2b _____

2c Add lines 2a and 2b .... 2c _____

   * If you have any Schedule K-1 amounts, complete the appropriate line(s) of federal Schedule SE. Reduce the federal Schedule K-1 amounts as described in the federal *Partner's Instructions for Schedule K-1*.

Statutory employees filing federal Schedule C

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

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

Part 4 – Credit computation
Complete both sections (lines 18 through 32).

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

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

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

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

If you did not claim a federal EIC (and are still ineligible based on your NY recomputed FAGI), 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 or could have based on your NY recomputed FAGI.

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

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

Line 33a – For 2022, only certain taxpayers (partners, shareholders, or beneficiaries in a fiscal year entity) are required to file Form IT-558, *New York State Adjustments due to Decoupling from IRC*. If you filed Form IT-558, you must recalculate your federal EIC using your New York recomputed FAGI. Use federal worksheets, federal earned income credit line instructions, and credit lookup tables to arrive at your recomputed federal EIC. Enter this amount on Form IT-209, line 35.

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

Line 35 – If you did not file NYS Form IT-558, enter the amount from federal Form 1040, line 27.

If you filed NYS Form IT-558, you must recalculate your federal credit using your NY recomputed FAGI (Form IT-201, line 19a) and enter that recomputed amount.

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, *Other Tax Credits and Taxes*, line 1.

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

If you were a resident or part-year resident of NYC, complete **Worksheet C**, to calculate your NYC EIC.

Instructions for completing Worksheet C

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

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

Note: If your filing status is ②, *Married filing joint return,* you and your spouse had different NYC resident periods, and you are filing separate Forms IT-360.1, *Change of City Resident Status,* enter on lines 6 and 7 the combined amount from both spouses' Forms IT-360.1.

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

1 Enter the amount from IT-209, line 35 .... 1 _____

2 Enter the decimal from line 6 of the NYC EIC rate worksheet below .... 2 _____

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

4 If your federal filing status is *Married filing joint* and you and your spouse had different New York City periods of residency, and you each filed a separate Form IT-360.1*,* the NYC EIC credit on line 3 above can be divided between spouses in any manner you wish. Enter on line 4 the amount you are claiming .... 4 _____
   - Part-year NYC residents must also complete lines 5 through 9 below.
   - All others, enter the line 4 amount on Form IT-209, line 45; also enter on Form IT-201, line 70.

Part-year NYC residents only

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

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

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

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

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

(continued)

NYC EIC rate worksheet

1. Enter the amount from Form IT-201, line 33 or Form IT-203, line 32, *New York adjusted gross income* .... 1. _____
2. Enter the appropriate dollar amount for your NYAGI from the table, if applicable .... 2. _____
3. Subtract line 2 from line 1 .... 3. _____
4. Multiply line 3 by .00002 *(round the result to four decimal places)* .... 4. _____
5. Enter the decimal from the table .... 5. _____
6. Subtract line 4 from line 5 or enter the decimal from the table here and on Worksheet C, line 2 .... 6. _____

If your New York Adjusted Gross Income (NYAGI) is: (IT-201 filers line 33/IT-203 filers line 32)		Line 2 amount	Line 5 amount	Line 6 amount
Equal to or over	**But under**			
	$5,000	Skip lines 2-5		.30
$5,000	$7,500	$4,999	.30	
$7,500	$15,000	Skip lines 2-5		.25
$15,000	$17,500	$14,999	.25	
$17,500	$20,000	Skip lines 2-5		.20
$20,000	$22,500	$19,999	.20	
$22,500	$40,000	Skip lines 2-5		.15
$40,000	$42,500	$39,999	.15	
$42,500		Skip lines 2-5		.10

2022 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.

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.*

At least	But less than	a	b	c	At least	But less than	a	b	c	At least	But less than	a	b	c
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	518	518
1,800	1,850	621	140	140	4,300	4,350	1,471	331	331	6,800	6,850	2,321	522	522
1,850	1,900	638	143	143	4,350	4,400	1,488	335	335	6,850	6,900	2,338	526	526
1,900	1,950	655	147	147	4,400	4,450	1,505	339	339	6,900	6,950	2,355	530	530
1,950	2,000	672	151	151	4,450	4,500	1,522	342	342	6,950	7,000	2,372	534	534
2,000	2,050	689	155	155	4,500	4,550	1,539	346	346	7,000	7,050	2,389	537	537
2,050	2,100	706	159	159	4,550	4,600	1,556	350	350	7,050	7,100	2,406	541	541
2,100	2,150	723	163	163	4,600	4,650	1,573	354	354	7,100	7,150	2,423	545	545
2,150	2,200	740	166	166	4,650	4,700	1,590	358	358	7,150	7,200	2,440	549	549
2,200	2,250	757	170	170	4,700	4,750	1,607	361	361	7,200	7,250	2,457	553	553
2,250	2,300	774	174	174	4,750	4,800	1,624	365	365	7,250	7,300	2,474	557	557
2,300	2,350	791	178	178	4,800	4,850	1,641	369	369	7,300	7,350	2,491	560	560
2,350	2,400	808	182	182	4,850	4,900	1,658	373	373	7,350	7,400	2,508	560	560
2,400	2,450	825	186	186	4,900	4,950	1,675	377	377	7,400	7,450	2,525	560	560
2,450	2,500	842	189	189	4,950	5,000	1,692	381	381	7,450	7,500	2,542	560	560

| If the amount on Form IT-209, line 16 or 17 is – | | And you were instructed to use column – | | | If the amount on Form IT-209, line 16 or 17 is – | | And you were instructed to use column – | | | If the amount on Form IT-209, line 16 or 17 is – | | And you were instructed to use column – | | |
At least	But less than	a	b	c	At least	But less than	a	b	c	At least	But less than	a	b	c
		The amount to enter is:					The amount to enter is:					The amount to enter is:		
7,500	7,550	2,559	560	560	10,250	10,300	3,494	475	560	13,000	13,050	3,733	264	560
7,550	7,600	2,576	560	560	10,300	10,350	3,511	471	560	13,050	13,100	3,733	260	560
7,600	7,650	2,593	560	560	10,350	10,400	3,528	467	560	13,100	13,150	3,733	257	560
7,650	7,700	2,610	560	560	10,400	10,450	3,545	463	560	13,150	13,200	3,733	253	560
7,700	7,750	2,627	560	560	10,450	10,500	3,562	459	560	13,200	13,250	3,733	249	560
7,750	7,800	2,644	560	560	10,500	10,550	3,579	456	560	13,250	13,300	3,733	245	560
7,800	7,850	2,661	560	560	10,550	10,600	3,596	452	560	13,300	13,350	3,733	241	560
7,850	7,900	2,678	560	560	10,600	10,650	3,613	448	560	13,350	13,400	3,733	238	560
7,900	7,950	2,695	560	560	10,650	10,700	3,630	444	560	13,400	13,450	3,733	234	560
7,950	8,000	2,712	560	560	10,700	10,750	3,647	440	560	13,450	13,500	3,733	230	560
8,000	8,050	2,729	560	560	10,750	10,800	3,664	436	560	13,500	13,550	3,733	226	560
8,050	8,100	2,746	560	560	10,800	10,850	3,681	433	560	13,550	13,600	3,733	222	560
8,100	8,150	2,763	560	560	10,850	10,900	3,698	429	560	13,600	13,650	3,733	218	560
8,150	8,200	2,780	560	560	10,900	10,950	3,715	425	560	13,650	13,700	3,733	215	560
8,200	8,250	2,797	560	560	10,950	11,000	3,733	421	560	13,700	13,750	3,733	211	560
8,250	8,300	2,814	560	560	11,000	11,050	3,733	417	560	13,750	13,800	3,733	207	560
8,300	8,350	2,831	560	560	11,050	11,100	3,733	413	560	13,800	13,850	3,733	203	560
8,350	8,400	2,848	560	560	11,100	11,150	3,733	410	560	13,850	13,900	3,733	199	560
8,400	8,450	2,865	560	560	11,150	11,200	3,733	406	560	13,900	13,950	3,733	195	560
8,450	8,500	2,882	560	560	11,200	11,250	3,733	402	560	13,950	14,000	3,733	192	560
8,500	8,550	2,899	560	560	11,250	11,300	3,733	398	560	14,000	14,050	3,733	188	560
8,550	8,600	2,916	560	560	11,300	11,350	3,733	394	560	14,050	14,100	3,733	184	560
8,600	8,650	2,933	560	560	11,350	11,400	3,733	391	560	14,100	14,150	3,733	180	560
8,650	8,700	2,950	560	560	11,400	11,450	3,733	387	560	14,150	14,200	3,733	176	560
8,700	8,750	2,967	560	560	11,450	11,500	3,733	383	560	14,200	14,250	3,733	173	560
8,750	8,800	2,984	560	560	11,500	11,550	3,733	379	560	14,250	14,300	3,733	169	560
8,800	8,850	3,001	560	560	11,550	11,600	3,733	375	560	14,300	14,350	3,733	165	560
8,850	8,900	3,018	560	560	11,600	11,650	3,733	371	560	14,350	14,400	3,733	161	560
8,900	8,950	3,035	560	560	11,650	11,700	3,733	368	560	14,400	14,450	3,733	157	560
8,950	9,000	3,052	560	560	11,700	11,750	3,733	364	560	14,450	14,500	3,733	153	560
9,000	9,050	3,069	560	560	11,750	11,800	3,733	360	560	14,500	14,550	3,733	150	560
9,050	9,100	3,086	560	560	11,800	11,850	3,733	356	560	14,550	14,600	3,733	146	560
9,100	9,150	3,103	560	560	11,850	11,900	3,733	352	560	14,600	14,650	3,733	142	560
9,150	9,200	3,120	560	560	11,900	11,950	3,733	348	560	14,650	14,700	3,733	138	560
9,200	9,250	3,137	555	560	11,950	12,000	3,733	345	560	14,700	14,750	3,733	134	560
9,250	9,300	3,154	551	560	12,000	12,050	3,733	341	560	14,750	14,800	3,733	130	560
9,300	9,350	3,171	547	560	12,050	12,100	3,733	337	560	14,800	14,850	3,733	127	560
9,350	9,400	3,188	544	560	12,100	12,150	3,733	333	560	14,850	14,900	3,733	123	560
9,400	9,450	3,205	540	560	12,150	12,200	3,733	329	560	14,900	14,950	3,733	119	560
9,450	9,500	3,222	536	560	12,200	12,250	3,733	326	560	14,950	15,000	3,733	115	560
9,500	9,550	3,239	532	560	12,250	12,300	3,733	322	560	15,000	15,050	3,733	111	560
9,550	9,600	3,256	528	560	12,300	12,350	3,733	318	560	15,050	15,100	3,733	107	560
9,600	9,650	3,273	524	560	12,350	12,400	3,733	314	560	15,100	15,150	3,733	104	560
9,650	9,700	3,290	521	560	12,400	12,450	3,733	310	560	15,150	15,200	3,733	100	560
9,700	9,750	3,307	517	560	12,450	12,500	3,733	306	560	15,200	15,250	3,733	96	560
9,750	9,800	3,324	513	560	12,500	12,550	3,733	303	560	15,250	15,300	3,733	92	560
9,800	9,850	3,341	509	560	12,550	12,600	3,733	299	560	15,300	15,350	3,733	88	557
9,850	9,900	3,358	505	560	12,600	12,650	3,733	295	560	15,350	15,400	3,733	85	553
9,900	9,950	3,375	501	560	12,650	12,700	3,733	291	560	15,400	15,450	3,733	81	550
9,950	10,000	3,392	498	560	12,700	12,750	3,733	287	560	15,450	15,500	3,733	77	546
10,000	10,050	3,409	494	560	12,750	12,800	3,733	283	560	15,500	15,550	3,733	73	542
10,050	10,100	3,426	490	560	12,800	12,850	3,733	280	560	15,550	15,600	3,733	69	538
10,100	10,150	3,443	486	560	12,850	12,900	3,733	276	560	15,600	15,650	3,733	65	534
10,150	10,200	3,460	482	560	12,900	12,950	3,733	272	560	15,650	15,700	3,733	62	531
10,200	10,250	3,477	479	560	12,950	13,000	3,733	268	560	15,700	15,750	3,733	58	527

If the amount on Form IT-209, line 16 or 17 is –		And you were instructed to use column –		
At least	But less than	a	b	c
		The amount to enter is:		
15,750	15,800	3,733	54	523
15,800	15,850	3,733	50	519
15,850	15,900	3,733	46	515
15,900	15,950	3,733	42	511
15,950	16,000	3,733	39	508
16,000	16,050	3,733	35	504
16,050	16,100	3,733	31	500
16,100	16,150	3,733	27	496
16,150	16,200	3,733	23	492
16,200	16,250	3,733	20	488
16,250	16,300	3,733	16	485
16,300	16,350	3,733	12	481
16,350	16,400	3,733	8	477
16,400	16,450	3,733	4	473
16,450	16,500	3,733	*	469
16,500	16,550	3,733	0	466
16,550	16,600	3,733	0	462
16,600	16,650	3,733	0	458
16,650	16,700	3,733	0	454
16,700	16,750	3,733	0	450
16,750	16,800	3,733	0	446
16,800	16,850	3,733	0	443
16,850	16,900	3,733	0	439
16,900	16,950	3,733	0	435
16,950	17,000	3,733	0	431
17,000	17,050	3,733	0	427
17,050	17,100	3,733	0	423
17,100	17,150	3,733	0	420
17,150	17,200	3,733	0	416
17,200	17,250	3,733	0	412
17,250	17,300	3,733	0	408
17,300	17,350	3,733	0	404
17,350	17,400	3,733	0	400
17,400	17,450	3,733	0	397
17,450	17,500	3,733	0	393
17,500	17,550	3,733	0	389
17,550	17,600	3,733	0	385
17,600	17,650	3,733	0	381
17,650	17,700	3,733	0	378
17,700	17,750	3,733	0	374
17,750	17,800	3,733	0	370
17,800	17,850	3,733	0	366
17,850	17,900	3,733	0	362
17,900	17,950	3,733	0	358
17,950	18,000	3,733	0	355
18,000	18,050	3,733	0	351
18,050	18,100	3,733	0	347
18,100	18,150	3,733	0	343
18,150	18,200	3,733	0	339
18,200	18,250	3,733	0	335
18,250	18,300	3,733	0	332
18,300	18,350	3,733	0	328
18,350	18,400	3,733	0	324
18,400	18,450	3,733	0	320
18,450	18,500	3,733	0	316

If the amount on Form IT-209, line 16 or 17 is –		And you were instructed to use column –		
At least	But less than	a	b	c
		The amount to enter is:		
18,500	18,550	3,733	0	313
18,550	18,600	3,733	0	309
18,600	18,650	3,733	0	305
18,650	18,700	3,733	0	301
18,700	18,750	3,733	0	297
18,750	18,800	3,733	0	293
18,800	18,850	3,733	0	290
18,850	18,900	3,733	0	286
18,900	18,950	3,733	0	282
18,950	19,000	3,733	0	278
19,000	19,050	3,733	0	274
19,050	19,100	3,733	0	270
19,100	19,150	3,733	0	267
19,150	19,200	3,733	0	263
19,200	19,250	3,733	0	259
19,250	19,300	3,733	0	255
19,300	19,350	3,733	0	251
19,350	19,400	3,733	0	247
19,400	19,450	3,733	0	244
19,450	19,500	3,733	0	240
19,500	19,550	3,733	0	236
19,550	19,600	3,733	0	232
19,600	19,650	3,733	0	228
19,650	19,700	3,733	0	225
19,700	19,750	3,733	0	221
19,750	19,800	3,733	0	217
19,800	19,850	3,733	0	213
19,850	19,900	3,733	0	209
19,900	19,950	3,733	0	205
19,950	20,000	3,733	0	202
20,000	20,050	3,733	0	198
20,050	20,100	3,733	0	194
20,100	20,150	3,733	0	190
20,150	20,200	3,726	0	186
20,200	20,250	3,718	0	182
20,250	20,300	3,710	0	179
20,300	20,350	3,702	0	175
20,350	20,400	3,694	0	171
20,400	20,450	3,686	0	167
20,450	20,500	3,678	0	163
20,500	20,550	3,670	0	160
20,550	20,600	3,662	0	156
20,600	20,650	3,654	0	152
20,650	20,700	3,646	0	148
20,700	20,750	3,638	0	144
20,750	20,800	3,630	0	140
20,800	20,850	3,622	0	137
20,850	20,900	3,614	0	133
20,900	20,950	3,606	0	129
20,950	21,000	3,598	0	125
21,000	21,050	3,590	0	121
21,050	21,100	3,582	0	117
21,100	21,150	3,574	0	114
21,150	21,200	3,566	0	110
21,200	21,250	3,558	0	106

If the amount on Form IT-209, line 16 or 17 is –		And you were instructed to use column –		
At least	But less than	a	b	c
		The amount to enter is:		
21,250	21,300	3,550	0	102
21,300	21,350	3,542	0	98
21,350	21,400	3,534	0	94
21,400	21,450	3,526	0	91
21,450	21,500	3,518	0	87
21,500	21,550	3,510	0	83
21,550	21,600	3,502	0	79
21,600	21,650	3,494	0	75
21,650	21,700	3,486	0	72
21,700	21,750	3,478	0	68
21,750	21,800	3,470	0	64
21,800	21,850	3,462	0	60
21,850	21,900	3,454	0	56
21,900	21,950	3,446	0	52
21,950	22,000	3,438	0	49
22,000	22,050	3,430	0	45
22,050	22,100	3,422	0	41
22,100	22,150	3,414	0	37
22,150	22,200	3,406	0	33
22,200	22,250	3,398	0	29
22,250	22,300	3,390	0	26
22,300	22,350	3,382	0	22
22,350	22,400	3,374	0	18
22,400	22,450	3,366	0	14
22,450	22,500	3,358	0	10
22,500	22,550	3,350	0	7
22,550	22,600	3,342	0	3
22,600	22,650	3,334	0	**
22,650	22,700	3,327	0	0
22,700	22,750	3,319	0	0
22,750	22,800	3,311	0	0
22,800	22,850	3,303	0	0
22,850	22,900	3,295	0	0
22,900	22,950	3,287	0	0
22,950	23,000	3,279	0	0
23,000	23,050	3,271	0	0
23,050	23,100	3,263	0	0
23,100	23,150	3,255	0	0
23,150	23,200	3,247	0	0
23,200	23,250	3,239	0	0
23,250	23,300	3,231	0	0
23,300	23,350	3,223	0	0
23,350	23,400	3,215	0	0
23,400	23,450	3,207	0	0
23,450	23,500	3,199	0	0
23,500	23,550	3,191	0	0
23,550	23,600	3,183	0	0
23,600	23,650	3,175	0	0
23,650	23,700	3,167	0	0
23,700	23,750	3,159	0	0
23,750	23,800	3,151	0	0
23,800	23,850	3,143	0	0
23,850	23,900	3,135	0	0
23,900	23,950	3,127	0	0
23,950	24,000	3,119	0	0

* If the amount you are looking up in column b is at least $16,450 but less than $16,480, 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 $22,600 but less than $22,610, the amount to enter is $0; above this amount you cannot take the credit.

If the amount on Form IT-209, line 16 or 17 is –		And you were instructed to use column –			If the amount on Form IT-209, line 16 or 17 is –		And you were instructed to use column –			If the amount on Form IT-209, line 16 or 17 is –		And you were instructed to use column –		
At least	But less than	a	b	c	At least	But less than	a	b	c	At least	But less than	a	b	c
		The amount to enter is:					The amount to enter is:					The amount to enter is:		
24,000	24,050	3,111	0	0	27,250	27,300	2,591	0	0	30,500	30,550	2,072	0	0
24,050	24,100	3,103	0	0	27,300	27,350	2,583	0	0	30,550	30,600	2,064	0	0
24,100	24,150	3,095	0	0	27,350	27,400	2,575	0	0	30,600	30,650	2,056	0	0
24,150	24,200	3,087	0	0	27,400	27,450	2,567	0	0	30,650	30,700	2,048	0	0
24,200	24,250	3,079	0	0	27,450	27,500	2,559	0	0	30,700	30,750	2,040	0	0
24,250	24,300	3,071	0	0	27,500	27,550	2,551	0	0	30,750	30,800	2,032	0	0
24,300	24,350	3,063	0	0	27,550	27,600	2,543	0	0	30,800	30,850	2,024	0	0
24,350	24,400	3,055	0	0	27,600	27,650	2,535	0	0	30,850	30,900	2,016	0	0
24,400	24,450	3,047	0	0	27,650	27,700	2,528	0	0	30,900	30,950	2,008	0	0
24,450	24,500	3,039	0	0	27,700	27,750	2,520	0	0	30,950	31,000	2,000	0	0
24,500	24,550	3,031	0	0	27,750	27,800	2,512	0	0	31,000	31,050	1,992	0	0
24,550	24,600	3,023	0	0	27,800	27,850	2,504	0	0	31,050	31,100	1,984	0	0
24,600	24,650	3,015	0	0	27,850	27,900	2,496	0	0	31,100	31,150	1,976	0	0
24,650	24,700	3,007	0	0	27,900	27,950	2,488	0	0	31,150	31,200	1,968	0	0
24,700	24,750	2,999	0	0	27,950	28,000	2,480	0	0	31,200	31,250	1,960	0	0
24,750	24,800	2,991	0	0	28,000	28,050	2,472	0	0	31,250	31,300	1,952	0	0
24,800	24,850	2,983	0	0	28,050	28,100	2,464	0	0	31,300	31,350	1,944	0	0
24,850	24,900	2,975	0	0	28,100	28,150	2,456	0	0	31,350	31,400	1,936	0	0
24,900	24,950	2,967	0	0	28,150	28,200	2,448	0	0	31,400	31,450	1,928	0	0
24,950	25,000	2,959	0	0	28,200	28,250	2,440	0	0	31,450	31,500	1,920	0	0
25,000	25,050	2,951	0	0	28,250	28,300	2,432	0	0	31,500	31,550	1,912	0	0
25,050	25,100	2,943	0	0	28,300	28,350	2,424	0	0	31,550	31,600	1,904	0	0
25,100	25,150	2,935	0	0	28,350	28,400	2,416	0	0	31,600	31,650	1,896	0	0
25,150	25,200	2,927	0	0	28,400	28,450	2,408	0	0	31,650	31,700	1,888	0	0
25,200	25,250	2,919	0	0	28,450	28,500	2,400	0	0	31,700	31,750	1,880	0	0
25,250	25,300	2,911	0	0	28,500	28,550	2,392	0	0	31,750	31,800	1,872	0	0
25,300	25,350	2,903	0	0	28,550	28,600	2,384	0	0	31,800	31,850	1,864	0	0
25,350	25,400	2,895	0	0	28,600	28,650	2,376	0	0	31,850	31,900	1,856	0	0
25,400	25,450	2,887	0	0	28,650	28,700	2,368	0	0	31,900	31,950	1,848	0	0
25,450	25,500	2,879	0	0	28,700	28,750	2,360	0	0	31,950	32,000	1,840	0	0
25,500	25,550	2,871	0	0	28,750	28,800	2,352	0	0	32,000	32,050	1,832	0	0
25,550	25,600	2,863	0	0	28,800	28,850	2,344	0	0	32,050	32,100	1,824	0	0
25,600	25,650	2,855	0	0	28,850	28,900	2,336	0	0	32,100	32,150	1,816	0	0
25,650	25,700	2,847	0	0	28,900	28,950	2,328	0	0	32,150	32,200	1,808	0	0
25,700	25,750	2,839	0	0	28,950	29,000	2,320	0	0	32,200	32,250	1,800	0	0
25,750	25,800	2,831	0	0	29,000	29,050	2,312	0	0	32,250	32,300	1,792	0	0
25,800	25,850	2,823	0	0	29,050	29,100	2,304	0	0	32,300	32,350	1,784	0	0
25,850	25,900	2,815	0	0	29,100	29,150	2,296	0	0	32,350	32,400	1,776	0	0
25,900	25,950	2,807	0	0	29,150	29,200	2,288	0	0	32,400	32,450	1,768	0	0
25,950	26,000	2,799	0	0	29,200	29,250	2,280	0	0	32,450	32,500	1,760	0	0
26,000	26,050	2,791	0	0	29,250	29,300	2,272	0	0	32,500	32,550	1,752	0	0
26,050	26,100	2,783	0	0	29,300	29,350	2,264	0	0	32,550	32,600	1,744	0	0
26,100	26,150	2,775	0	0	29,350	29,400	2,256	0	0	32,600	32,650	1,736	0	0
26,150	26,200	2,767	0	0	29,400	29,450	2,248	0	0	32,650	32,700	1,729	0	0
26,200	26,250	2,759	0	0	29,450	29,500	2,240	0	0	32,700	32,750	1,721	0	0
26,250	26,300	2,751	0	0	29,500	29,550	2,232	0	0	32,750	32,800	1,713	0	0
26,300	26,350	2,743	0	0	29,550	29,600	2,224	0	0	32,800	32,850	1,705	0	0
26,350	26,400	2,735	0	0	29,600	29,650	2,216	0	0	32,850	32,900	1,697	0	0
26,400	26,450	2,727	0	0	29,650	29,700	2,208	0	0	32,900	32,950	1,689	0	0
26,450	26,500	2,719	0	0	29,700	29,750	2,200	0	0	32,950	33,000	1,681	0	0
26,500	26,550	2,711	0	0	29,750	29,800	2,192	0	0	33,000	33,050	1,673	0	0
26,550	26,600	2,703	0	0	29,800	29,850	2,184	0	0	33,050	33,100	1,665	0	0
26,600	26,650	2,695	0	0	29,850	29,900	2,176	0	0	33,100	33,150	1,657	0	0
26,650	26,700	2,687	0	0	29,900	29,950	2,168	0	0	33,150	33,200	1,649	0	0
26,700	26,750	2,679	0	0	29,950	30,000	2,160	0	0	33,200	33,250	1,641	0	0
26,750	26,800	2,671	0	0	30,000	30,050	2,152	0	0	33,250	33,300	1,633	0	0
26,800	26,850	2,663	0	0	30,050	30,100	2,144	0	0	33,300	33,350	1,625	0	0
26,850	26,900	2,655	0	0	30,100	30,150	2,136	0	0	33,350	33,400	1,617	0	0
26,900	26,950	2,647	0	0	30,150	30,200	2,128	0	0	33,400	33,450	1,609	0	0
26,950	27,000	2,639	0	0	30,200	30,250	2,120	0	0	33,450	33,500	1,601	0	0
27,000	27,050	2,631	0	0	30,250	30,300	2,112	0	0	33,500	33,550	1,593	0	0
27,050	27,100	2,623	0	0	30,300	30,350	2,104	0	0	33,550	33,600	1,585	0	0
27,100	27,150	2,615	0	0	30,350	30,400	2,096	0	0	33,600	33,650	1,577	0	0
27,150	27,200	2,607	0	0	30,400	30,450	2,088	0	0	33,650	33,700	1,569	0	0
27,200	27,250	2,599	0	0	30,450	30,500	2,080	0	0	33,700	33,750	1,561	0	0

| If the amount on Form IT-209, line 16 or 17 is — | | And you were instructed to use column — | | |
At least	But less than	a	b	c
		The amount to enter is:		
33,750	33,800	1,553	0	0
33,800	33,850	1,545	0	0
33,850	33,900	1,537	0	0
33,900	33,950	1,529	0	0
33,950	34,000	1,521	0	0
34,000	34,050	1,513	0	0
34,050	34,100	1,505	0	0
34,100	34,150	1,497	0	0
34,150	34,200	1,489	0	0
34,200	34,250	1,481	0	0
34,250	34,300	1,473	0	0
34,300	34,350	1,465	0	0
34,350	34,400	1,457	0	0
34,400	34,450	1,449	0	0
34,450	34,500	1,441	0	0
34,500	34,550	1,433	0	0
34,550	34,600	1,425	0	0
34,600	34,650	1,417	0	0
34,650	34,700	1,409	0	0
34,700	34,750	1,401	0	0
34,750	34,800	1,393	0	0
34,800	34,850	1,385	0	0
34,850	34,900	1,377	0	0
34,900	34,950	1,369	0	0
34,950	35,000	1,361	0	0
35,000	35,050	1,353	0	0
35,050	35,100	1,345	0	0
35,100	35,150	1,337	0	0
35,150	35,200	1,329	0	0
35,200	35,250	1,321	0	0
35,250	35,300	1,313	0	0
35,300	35,350	1,305	0	0
35,350	35,400	1,297	0	0
35,400	35,450	1,289	0	0
35,450	35,500	1,281	0	0
35,500	35,550	1,273	0	0
35,550	35,600	1,265	0	0
35,600	35,650	1,257	0	0
35,650	35,700	1,249	0	0
35,700	35,750	1,241	0	0
35,750	35,800	1,233	0	0
35,800	35,850	1,225	0	0
35,850	35,900	1,217	0	0
35,900	35,950	1,209	0	0
35,950	36,000	1,201	0	0
36,000	36,050	1,193	0	0
36,050	36,100	1,185	0	0
36,100	36,150	1,177	0	0
36,150	36,200	1,169	0	0
36,200	36,250	1,161	0	0
36,250	36,300	1,153	0	0
36,300	36,350	1,145	0	0
36,350	36,400	1,137	0	0
36,400	36,450	1,129	0	0
36,450	36,500	1,121	0	0
36,500	36,550	1,113	0	0
36,550	36,600	1,105	0	0
36,600	36,650	1,097	0	0
36,650	36,700	1,089	0	0
36,700	36,750	1,081	0	0
36,750	36,800	1,073	0	0
36,800	36,850	1,065	0	0
36,850	36,900	1,057	0	0
36,900	36,950	1,049	0	0
36,950	37,000	1,041	0	0

| If the amount on Form IT-209, line 16 or 17 is — | | And you were instructed to use column — | | |
At least	But less than	a	b	c
		The amount to enter is:		
37,000	37,050	1,033	0	0
37,050	37,100	1,025	0	0
37,100	37,150	1,017	0	0
37,150	37,200	1,009	0	0
37,200	37,250	1,001	0	0
37,250	37,300	993	0	0
37,300	37,350	985	0	0
37,350	37,400	977	0	0
37,400	37,450	969	0	0
37,450	37,500	961	0	0
37,500	37,550	953	0	0
37,550	37,600	945	0	0
37,600	37,650	937	0	0
37,650	37,700	930	0	0
37,700	37,750	922	0	0
37,750	37,800	914	0	0
37,800	37,850	906	0	0
37,850	37,900	898	0	0
37,900	37,950	890	0	0
37,950	38,000	882	0	0
38,000	38,050	874	0	0
38,050	38,100	866	0	0
38,100	38,150	858	0	0
38,150	38,200	850	0	0
38,200	38,250	842	0	0
38,250	38,300	834	0	0
38,300	38,350	826	0	0
38,350	38,400	818	0	0
38,400	38,450	810	0	0
38,450	38,500	802	0	0
38,500	38,550	794	0	0
38,550	38,600	786	0	0
38,600	38,650	778	0	0
38,650	38,700	770	0	0
38,700	38,750	762	0	0
38,750	38,800	754	0	0
38,800	38,850	746	0	0
38,850	38,900	738	0	0
38,900	38,950	730	0	0
38,950	39,000	722	0	0
39,000	39,050	714	0	0
39,050	39,100	706	0	0
39,100	39,150	698	0	0
39,150	39,200	690	0	0
39,200	39,250	682	0	0
39,250	39,300	674	0	0
39,300	39,350	666	0	0
39,350	39,400	658	0	0
39,400	39,450	650	0	0
39,450	39,500	642	0	0
39,500	39,550	634	0	0
39,550	39,600	626	0	0
39,600	39,650	618	0	0
39,650	39,700	610	0	0
39,700	39,750	602	0	0
39,750	39,800	594	0	0
39,800	39,850	586	0	0
39,850	39,900	578	0	0
39,900	39,950	570	0	0
39,950	40,000	562	0	0
40,000	40,050	554	0	0
40,050	40,100	546	0	0
40,100	40,150	538	0	0
40,150	40,200	530	0	0
40,200	40,250	522	0	0

| If the amount on Form IT-209, line 16 or 17 is — | | And you were instructed to use column — | | |
At least	But less than	a	b	c
		The amount to enter is:		
40,250	40,300	514	0	0
40,300	40,350	506	0	0
40,350	40,400	498	0	0
40,400	40,450	490	0	0
40,450	40,500	482	0	0
40,500	40,550	474	0	0
40,550	40,600	466	0	0
40,600	40,650	458	0	0
40,650	40,700	450	0	0
40,700	40,750	442	0	0
40,750	40,800	434	0	0
40,800	40,850	426	0	0
40,850	40,900	418	0	0
40,900	40,950	410	0	0
40,950	41,000	402	0	0
41,000	41,050	394	0	0
41,050	41,100	386	0	0
41,100	41,150	378	0	0
41,150	41,200	370	0	0
41,200	41,250	362	0	0
41,250	41,300	354	0	0
41,300	41,350	346	0	0
41,350	41,400	338	0	0
41,400	41,450	330	0	0
41,450	41,500	322	0	0
41,500	41,550	314	0	0
41,550	41,600	306	0	0
41,600	41,650	298	0	0
41,650	41,700	290	0	0
41,700	41,750	282	0	0
41,750	41,800	274	0	0
41,800	41,850	266	0	0
41,850	41,900	258	0	0
41,900	41,950	250	0	0
41,950	42,000	242	0	0
42,000	42,050	234	0	0
42,050	42,100	226	0	0
42,100	42,150	218	0	0
42,150	42,200	210	0	0
42,200	42,250	202	0	0
42,250	42,300	194	0	0
42,300	42,350	186	0	0
42,350	42,400	178	0	0
42,400	42,450	170	0	0
42,450	42,500	162	0	0
42,500	42,550	154	0	0
42,550	42,600	146	0	0
42,600	42,650	138	0	0
42,650	42,700	131	0	0
42,700	42,750	123	0	0
42,750	42,800	115	0	0
42,800	42,850	107	0	0
42,850	42,900	99	0	0
42,900	42,950	91	0	0
42,950	43,000	83	0	0
43,000	43,050	75	0	0
43,050	43,100	67	0	0
43,100	43,150	59	0	0
43,150	43,200	51	0	0
43,200	43,250	43	0	0
43,250	43,300	35	0	0
43,300	43,350	27	0	0
43,350	43,400	19	0	0
43,400	43,450	11	0	0
43,450	43,500	*	0	0

* If the amount you are looking up in **column a** is at least $43,450 but less than $43,492, the amount to enter is $3; above this amount you **cannot** take the credit.