

Worksheet 1 (qualified gross income from \$75,001–\$150,000)

1. Enter qualified gross income amount	1. _____
2. Subtract 75,000 from line 1	2. _____
3. Divide line 2 by 75,000 (carry result to four decimal places)	3. _____
4. Multiply line 3 by .05 (carry result to four decimal places)	4. _____
5. Subtract line 4 from .1400 and enter the result on Form IT-229, line 12	5. _____

Worksheet 2 (qualified gross income from \$150,001–\$250,000)

1. Enter qualified gross income amount	1. _____
2. Subtract 150,000 from line 1	2. _____
3. Divide line 2 by 100,000 (carry result to four decimal places)	3. _____
4. Multiply line 3 by .06 (carry result to four decimal places)	4. _____
5. Subtract line 4 from .0900 and enter the result on Form IT-229, line 12	5. _____