



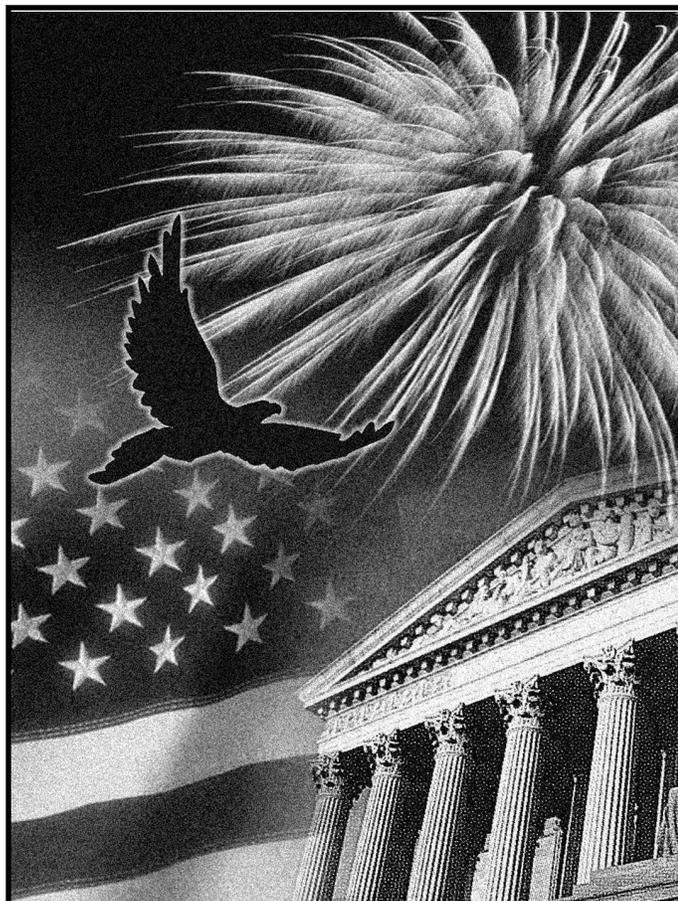
Publication 596

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Earned Income Credit (EIC)

For use in preparing

2013 Returns



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Future Developments

For the latest information about developments related to Publication 596, such as legislation enacted after it was published, go to www.irs.gov/pub596.

What is the EIC?

The earned income credit (EIC) is a tax credit for certain people who work and have earned income under

\$51,567. A tax credit usually means more money in your pocket. It reduces the amount of tax you owe. The EIC may also give you a refund.

Can I Claim the EIC?

To claim the EIC, you must meet certain rules. These rules are summarized in Table 1.

Table 1. **Earned Income Credit in a Nutshell**

First, you must meet all the rules in this column.		Second, you must meet all the rules in <i>one</i> of these columns, whichever applies.		Third, you must meet the rule in this column.
Chapter 1. Rules for Everyone		Chapter 2. Rules If You Have a Qualifying Child	Chapter 3. Rules If You Do Not Have a Qualifying Child	Chapter 4. Figuring and Claiming the EIC
<p>1. Your adjusted gross income (AGI) must be less than:</p> <ul style="list-style-type: none"> • \$46,227 (\$51,567 for married filing jointly) if you have three or more qualifying children, • \$43,038 (\$48,378 for married filing jointly) if you have two qualifying children, • \$37,870 (\$43,210 for married filing jointly) if you have one qualifying child, or • \$14,340 (\$19,680 for married filing jointly) if you do not have a qualifying child. 	<p>2. You must have a valid social security number.</p> <p>3. Your filing status cannot be Married filing separately.</p> <p>4. You must be a U.S. citizen or resident alien all year.</p> <p>5. You cannot file Form 2555 or Form 2555-EZ (relating to foreign earned income).</p> <p>6. Your investment income must be \$3,300 or less.</p> <p>7. You must have earned income.</p>	<p>8. Your child must meet the relationship, age, residency, and joint return tests.</p> <p>9. Your qualifying child cannot be used by more than one person to claim the EIC.</p> <p>10. You cannot be a qualifying child of another person.</p>	<p>11. You must be at least age 25 but under age 65.</p> <p>12. You cannot be the dependent of another person.</p> <p>13. You cannot be a qualifying child of another person.</p> <p>14. You must have lived in the United States more than half of the year.</p>	<p>15. Your earned income must be less than:</p> <ul style="list-style-type: none"> • \$46,227 (\$51,567 for married filing jointly) if you have three or more qualifying children, • \$43,038 (\$48,378 for married filing jointly) if you have two qualifying children, • \$37,870 (\$43,210 for married filing jointly) if you have one qualifying child, or • \$14,340 (\$19,680 for married filing jointly) if you do not have a qualifying child.

Do I Need This Publication?

Certain people who file Form 1040 must use Worksheet 1 in this publication, instead of Step 2 in their Form 1040 instructions, when they are checking whether they can take the EIC. You are one of those people if any of the following statements are true for 2013.

- You are filing Schedule E (Form 1040).
- You are reporting income from the rental of personal property not used in a trade or business.
- You are reporting income on Form 1040, line 21, from Form 8814 (relating to election to report child's interest and dividends).

- You are reporting an amount on Form 1040, line 13, that includes an amount from Form 4797.

If none of the statements above apply to you, your tax form instructions have all the information you need to find out if you can claim the EIC and to figure the amount of your EIC. You do not need this publication. But you can read it to find out whether you can take the EIC and to learn more about the EIC.

Do I Have To Have A Child To Qualify For The EIC?

No, you can qualify for the EIC without a qualifying child if you are at least age 25 but under age 65 and your earned

income is less than \$14,340 (\$19,680 if married filing jointly). See chapter 3.

How Do I Figure the Amount of EIC?

If you can claim the EIC, you can either have the IRS figure the amount of your credit, or you can figure it yourself. To figure it yourself, you can complete a worksheet in the instructions for the form you file. To find out how to have the IRS figure it for you, see chapter 4.

How Can I Quickly Locate Specific information?

You can use the index to look up specific information. In most cases, index entries will point you to headings, tables, or a worksheet.

Is There Help Online?

Yes. You can use the EITC Assistant at www.irs.gov/eitc to find out if you may be eligible for the credit. The EITC Assistant is available in English and Spanish.

What's New for 2013

Earned income amount is more. The maximum amount of income you can earn and still get the credit has increased. You may be able to take the credit if:

- You have three or more qualifying children and you earned less than \$46,227 (\$51,567 if married filing jointly),
- You have two qualifying children and you earned less than \$43,038 (\$48,378 if married filing jointly),
- You have one qualifying child and you earned less than \$37,870 (\$43,210 if married filing jointly), or
- You do not have a qualifying child and you earned less than \$14,340 (\$19,680 if married filing jointly).

Your adjusted gross income also must be less than the amount in the above list that applies to you. For details, see Rules 1 and 15.

Investment income amount is more. The maximum amount of investment income you can have and still get the credit has increased to \$3,300. See [Rule 6—Your Investment Income Must Be \\$3,300 or Less](#).

Reminders

Increased EIC on certain joint returns. A married person filing a joint return may get more EIC than someone

with the same income but a different filing status. As a result, the EIC table has different columns for married persons filing jointly than for everyone else. When you look up your EIC in the EIC Table, be sure to use the correct column for your filing status and the number of children you have.

Earned income credit has no effect on certain welfare benefits. Any refund you receive because of the EIC cannot be counted as income when determining whether you or anyone else is eligible for benefits or assistance, or how much you or anyone else can receive, under any federal program or under any state or local program financed in whole or in part with federal funds. These programs include the following.

- Temporary Assistance for Needy Families (TANF).
- Medicaid.
- Supplemental security income (SSI).
- Supplemental Nutrition Assistance Program (food stamps).
- Low-income housing.

In addition, when determining eligibility, the refund cannot be counted as a resource for at least 12 months after you receive it. Check with your local benefit coordinator to find out if your refund will affect your benefits.

Do not overlook your state credit. If you can claim the EIC on your federal income tax return, you may be able to take a similar credit on your state or local income tax return. For a list of states that offer a state EIC, go to www.irs.gov/eitc.

EIC questioned by IRS. The IRS may ask you to provide documents to prove you are entitled to claim the EIC. We will tell you what documents to send us. These may include: birth certificates, school records, etc. The process of establishing your eligibility will delay your refund.

Spanish version of Publication 596. You can order Publicación 596SP, Crédito por Ingreso del Trabajo, from the IRS. It is a Spanish translation of Publication 596. See [How To Get Tax Help](#) to find out how to order this and other IRS forms and publications.

Photographs of missing children. The Internal Revenue Service is a proud partner with the National Center for Missing and Exploited Children. Photographs of missing children selected by the Center may appear in this publication on pages that would otherwise be blank. You can help bring these children home by looking at the photographs and calling 1-800-THE-LOST (1-800-843-5678) if you recognize a child.

Comments and suggestions. We welcome your comments about this publication and your suggestions for future editions.

You can write to us at the following address:

Internal Revenue Service
Individual Forms and Publications Branch
1111 Constitution Ave. NW, IR-6526
Washington, DC 20224

We respond to many letters by telephone. Therefore, it would be helpful if you would include your daytime phone number, including the area code, in your correspondence.

You can send your comments from www.irs.gov/formspubs/. Click on “More Information” and then on “Comment on Tax Forms and Publications.”

Although we cannot respond individually to each comment received, we do appreciate your feedback and will consider your comments as we revise our tax products.

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Internal Revenue Service
1201 N. Mitsubishi Motorway
Bloomington, IL 61705-6613

Tax questions. If you have a tax question, check the information available on IRS.gov or call 1-800-829-1040. We cannot answer tax questions sent to either of the above addresses.

Chapter 1—Rules for Everyone

This chapter discusses Rules 1 through 7. You must meet all seven rules to qualify for the earned income credit. If you do not meet all seven rules, you cannot get the credit and you do not need to read the rest of the publication.

If you meet all seven rules in this chapter, then read either chapter 2 or chapter 3 (whichever applies) for more rules you must meet.

Rule 1—Adjusted Gross Income (AGI) Limits

Your adjusted gross income (AGI) must be less than:

- \$46,227 (\$51,567 for married filing jointly) if you have three or more qualifying children,
- \$43,038 (\$48,378 for married filing jointly) if you have two qualifying children,
- \$37,870 (\$43,210 for married filing jointly) if you have one qualifying child, or
- \$14,340 (\$19,680 for married filing jointly) if you do not have a qualifying child.

Adjusted gross income (AGI). AGI is the amount on line 4 of Form 1040EZ, line 22 of Form 1040A, or line 38 of Form 1040.

If your AGI is equal to or more than the applicable limit listed above, you cannot claim the EIC. You do not need to read the rest of this publication.

Example—AGI is more than limit. Your AGI is \$38,550, you are single, and you have one qualifying child. You cannot claim the EIC because your AGI is not

less than \$37,870. However, if your filing status was married filing jointly, you might be able to claim the EIC because your AGI is less than \$43,210.

Community property. If you are married, but qualify to file as head of household under special rules for married taxpayers living apart (see Rule 3), and live in a state that has community property laws, your AGI includes that portion of both your and your spouse's wages that you are required to include in gross income. This is different from the community property rules that apply under Rule 7.

Rule 2—You Must Have a Valid Social Security Number (SSN)

To claim the EIC, you (and your spouse, if filing a joint return) must have a valid SSN issued by the Social Security Administration (SSA). Any qualifying child listed on Schedule EIC also must have a valid SSN. (See Rule 8 if you have a qualifying child.)

If your social security card (or your spouse's, if filing a joint return) says “Not valid for employment” and your SSN was issued so that you (or your spouse) could get a federally funded benefit, you cannot get the EIC. An example of a federally funded benefit is Medicaid. If you have a card with the legend “Not valid for employment” and your immigration status has changed so that you are now a U.S. citizen or permanent resident, ask the SSA for a new social security card without the legend. If you get the new card after you have already filed your return, you can file an amended return on Form 1040X, Amended U.S. Individual Income Tax Return, to claim the EIC.

U.S. citizen. If you were a U.S. citizen when you received your SSN, you have a valid SSN.

Valid for work only with INS authorization or DHS authorization. If your social security card reads “Valid for work only with INS authorization” or “Valid for work only with DHS authorization,” you have a valid SSN, but only if that authorization is still valid.

SSN missing or incorrect. If an SSN for you or your spouse is missing from your tax return or is incorrect, you may not get the EIC.

Other taxpayer identification number. You cannot get the EIC if, instead of an SSN, you (or your spouse, if filing a joint return) have an individual taxpayer identification number (ITIN). ITINs are issued by the Internal Revenue Service to noncitizens who cannot get an SSN.

No SSN. If you do not have a valid SSN, put “No” next to line 64a (Form 1040), line 38a (Form 1040A), or line 8a (Form 1040EZ). You cannot claim the EIC.

Getting an SSN. If you (or your spouse, if filing a joint return) do not have an SSN, you can apply for one by filing Form SS-5 with the SSA. You can get Form SS-5 online at www.socialsecurity.gov/, from your local SSA office, or by calling the SSA at 1-800-772-1213.

Filing deadline approaching and still no SSN. If the filing deadline is approaching and you still do not have an SSN, you have two choices.

1. Request an automatic 6-month extension of time to file your return. You can get this extension by filing Form 4868, Application for Automatic Extension of Time to File U.S. Individual Income Tax Return. For more information, see the instructions for Form 4868.
2. File the return on time without claiming the EIC. After receiving the SSN, file an amended return, Form 1040X, claiming the EIC. Attach a filled-in Schedule EIC, Earned Income Credit, if you have a qualifying child.

Rule 3—Your Filing Status Cannot Be “Married Filing Separately”

If you are married, you usually must file a joint return to claim the EIC. Your filing status cannot be “Married filing separately.”

Spouse did not live with you. If you are married and your spouse did not live in your home at any time during the last 6 months of the year, you may be able to file as head of household, instead of married filing separately. In that case, you may be able to claim the EIC. For detailed information about filing as head of household, see Publication 501, Exemptions, Standard Deduction, and Filing Information.

Rule 4—You Must Be a U.S. Citizen or Resident Alien All Year

If you (or your spouse, if married) were a nonresident alien for any part of the year, you cannot claim the earned income credit unless your filing status is married filing jointly. You can use that filing status only if one spouse is a U.S. citizen or resident alien and you choose to treat the nonresident spouse as a U.S. resident. If you make this

choice, you and your spouse are taxed on your worldwide income. If you need more information on making this choice, get Publication 519, U.S. Tax Guide for Aliens. If you (or your spouse, if married) were a nonresident alien for any part of the year and your filing status is not married filing jointly, enter “No” on the dotted line next to line 64a (Form 1040) or in the space to the left of line 38a (Form 1040A).

Rule 5—You Cannot File Form 2555 or Form 2555-EZ

You cannot claim the earned income credit if you file Form 2555, Foreign Earned Income, or Form 2555-EZ, Foreign Earned Income Exclusion. You file these forms to exclude income earned in foreign countries from your gross income, or to deduct or exclude a foreign housing amount. U.S. possessions are not foreign countries. See Publication 54, Tax Guide for U.S. Citizens and Resident Aliens Abroad, for more detailed information.

Rule 6—Your Investment Income Must Be \$3,300 or Less

You cannot claim the earned income credit unless your investment income is \$3,300 or less. If your investment income is more than \$3,300, you cannot claim the credit.

Form 1040EZ. If you file Form 1040EZ, your investment income is the total of the amount on line 2 and the amount of any tax-exempt interest you wrote to the right of the words “Form 1040EZ” on line 2.

Form 1040A. If you file Form 1040A, your investment income is the total of the amounts on lines 8a (taxable interest), 8b (tax-exempt interest), 9a (ordinary dividends), and 10 (capital gain distributions) on that form.

Form 1040. If you file Form 1040, use Worksheet 1 in this chapter to figure your investment income.

Worksheet 1. Investment Income If You Are Filing Form 1040

Keep for Your Records 

Use this worksheet to figure investment income for the earned income credit when you file Form 1040.

Interest and Dividends	
1. Enter any amount from Form 1040, line 8a	1. _____
2. Enter any amount from Form 1040, line 8b, plus any amount on Form 8814, line 1b	2. _____
3. Enter any amount from Form 1040, line 9a	3. _____
4. Enter the amount from Form 1040, line 21, that is from Form 8814 if you are filing that form to report your child's interest and dividend income on your return. (If your child received an Alaska Permanent Fund dividend, use Worksheet 2 in this chapter to figure the amount to enter on this line.)	4. _____
Capital Gain Net Income	
5. Enter the amount from Form 1040, line 13. If the amount on that line is a loss, enter -0-	5. _____
6. Enter any gain from Form 4797, Sales of Business Property, line 7. If the amount on that line is a loss, enter -0-. (But, if you completed lines 8 and 9 of Form 4797, enter the amount from line 9 instead.)	6. _____
7. Subtract line 6 of this worksheet from line 5 of this worksheet. (If the result is less than zero, enter -0-.)	7. _____
Royalties and Rental Income From Personal Property	
8. Enter any royalty income from Schedule E, line 23b, plus any income from the rental of personal property shown on Form 1040, line 21	8. _____
9. Enter any expenses from Schedule E, line 20, related to royalty income, plus any expenses from the rental of personal property deducted on Form 1040, line 36	9. _____
10. Subtract the amount on line 9 of this worksheet from the amount on line 8. (If the result is less than zero, enter -0-.)	10. _____
Passive Activities	
11. Enter the total of any net income from passive activities (such as income included on Schedule E, line 26, 29a (col. (g)), 34a (col. (d)), or 40). (See instructions below for lines 11 and 12.)	11. _____
12. Enter the total of any losses from passive activities (such as losses included on Schedule E, line 26, 29b (col. (f)), 34b (col. (c)), or 40). (See instructions below for lines 11 and 12.)	12. _____
13. Combine the amounts on lines 11 and 12 of this worksheet. (If the result is less than zero, enter -0-.)	13. _____
14. Add the amounts on lines 1, 2, 3, 4, 7, 10, and 13. Enter the total. This is your investment income	14. _____
15. Is the amount on line 14 more than \$3,300 ?	
<input type="checkbox"/> Yes. You cannot take the credit.	
<input type="checkbox"/> No. Go to <i>Step 3</i> of the Form 1040 instructions for lines 64a and 64b to find out if you can take the credit (unless you are using this publication to find out if you can take the credit; in that case, go to <i>Rule 7</i> , next).	

Instructions for lines 11 and 12. In figuring the amount to enter on lines 11 and 12, do not take into account any royalty income (or loss) included on line 26 of Schedule E or any amount included in your earned income. To find out if the income on line 26 or line 40 of Schedule E is from a passive activity, see the Schedule E instructions. If any of the rental real estate income (or loss) included on Schedule E, line 26, is not from a passive activity, print "NPA" and the amount of that income (or loss) on the dotted line next to line 26.

Worksheet 2. Worksheet for Line 4 of Worksheet 1

Keep for Your Records 

Complete this worksheet only if Form 8814 includes an Alaska Permanent Fund dividend.

Note. Fill out a separate Worksheet 2 for each Form 8814.	
1. Enter the amount from Form 8814, line 2a	1. _____
2. Enter the amount from Form 8814, line 2b	2. _____
3. Subtract line 2 from line 1	3. _____
4. Enter the amount from Form 8814, line 1a	4. _____
5. Add lines 3 and 4	5. _____
6. Enter the amount of the child's Alaska Permanent Fund dividend	6. _____
7. Divide line 6 by line 5. Enter the result as a decimal (rounded to at least three places)	7. _____
8. Enter the amount from Form 8814, line 12	8. _____
9. Multiply line 7 by line 8	9. _____
10. Subtract line 9 from line 8. Enter the result on line 4 of Worksheet 1	10. _____

(If filing more than one Form 8814, enter on line 4 of Worksheet 1 the total of the amounts on line 10 of all Worksheets 2.)

Example—completing Worksheet 2. Your 10-year-old child has taxable interest income of \$400, an Alaska Permanent Fund dividend of \$1,000, and ordinary dividends of \$1,100, of which \$500 are qualified dividends. You choose to report this income on your return. You enter \$400 on line 1a of Form 8814, \$2,100 (\$1,000 + \$1,100) on line 2a, and \$500 on line 2b. After completing lines 4 through 11, you enter \$400 on line 12 of Form 8814 and line 21 of Form 1040. On Worksheet 2, you enter \$2,100 on line 1, \$500 on line 2, \$1,600 on line 3, \$400 on line 4, \$2,000 on line 5, \$1,000 on line 6, 0.500 on line 7, \$400 on line 8, \$200 on line 9, and \$200 on line 10. You then enter \$200 on line 4 of Worksheet 1.

Rule 7—You Must Have Earned Income

This credit is called the “earned income” credit because, to qualify, you must work and have earned income. If you are married and file a joint return, you meet this rule if at least one spouse works and has earned income. If you are an employee, earned income includes all the taxable income you get from your employer.

Rule 15 has information that will help you figure the amount of your earned income. If you are self-employed or a statutory employee, you will figure your earned income on EIC Worksheet B in the Form 1040 instructions.

Earned Income

Earned income includes all of the following types of income.

1. Wages, salaries, tips, and other taxable employee pay. Employee pay is earned income only if it is taxable. Nontaxable employee pay, such as certain dependent care benefits and adoption benefits, is not earned income. But there is an exception for nontaxable combat pay, which you can choose to include in earned income, as explained later in this chapter.
2. Net earnings from self-employment.
3. Gross income received as a statutory employee.

Wages, salaries, and tips. Wages, salaries, and tips you receive for working are reported to you on Form W-2, in box 1. You should report these on line 1 (Form 1040EZ) or line 7 (Forms 1040A and 1040).

Nontaxable combat pay election. You can elect to include your nontaxable combat pay in earned income for the earned income credit. The amount of your nontaxable combat pay should be shown on your Form W-2, in box 12, with code Q. Electing to include nontaxable combat pay in earned income may increase or decrease your EIC. For details, see [Nontaxable combat pay](#) in chapter 4.

Net earnings from self-employment. You may have net earnings from self-employment if:

- You own your own business, or

- You are a minister or member of a religious order.

Minister's housing. The rental value of a home or a housing allowance provided to a minister as part of the minister's pay generally is not subject to income tax but is included in net earnings from self-employment. For that reason, it is included in earned income for the EIC (except in the cases described in [Approved Form 4361 or Form 4029](#), below).

Statutory employee. You are a statutory employee if you receive a Form W-2 on which the “Statutory employee” box (box 13) is checked. You report your income and expenses as a statutory employee on Schedule C or C-EZ (Form 1040).

Strike benefits. Strike benefits paid by a union to its members are earned income.

Approved Form 4361 or Form 4029

This section is for persons who have an approved:

- Form 4361, Application for Exemption From Self-Employment Tax for Use by Ministers, Members of Religious Orders and Christian Science Practitioners, or
- Form 4029, Application for Exemption From Social Security and Medicare Taxes and Waiver of Benefits.

Each approved form exempts certain income from social security taxes. Each form is discussed here in terms of what is or is not earned income for the EIC.

Form 4361. Whether or not you have an approved Form 4361, amounts you received for performing ministerial duties as an employee count as earned income. This includes wages, salaries, tips, and other taxable employee compensation. A nontaxable housing allowance or the nontaxable rental value of a home is not earned income. Also, amounts you received for performing ministerial duties, but not as an employee, do not count as earned income. Examples include fees for performing marriages and honoraria for delivering speeches.

Form 4029. Whether or not you have an approved Form 4029, all wages, salaries, tips, and other taxable employee compensation count as earned income. However, amounts you received as a self-employed individual do not count as earned income. Also, in figuring earned income, do not subtract losses on Schedule C, C-EZ, or F from wages on line 7 of Form 1040.

Disability Benefits

If you retired on disability, taxable benefits you receive under your employer's disability retirement plan are considered earned income until you reach minimum retirement age. Minimum retirement age generally is the earliest age at which you could have received a pension or annuity if you were not disabled. You must report your taxable disability payments on line 7 of either Form 1040 or Form 1040A until you reach minimum retirement age.

Beginning on the day after you reach minimum retirement age, payments you receive are taxable as a pension and are not considered earned income. Report taxable pension payments on Form 1040, lines 16a and 16b, or Form 1040A, lines 12a and 12b.

Disability insurance payments. Payments you received from a disability insurance policy that you paid the premiums for are not earned income. It does not matter whether you have reached minimum retirement age. If this policy is through your employer, the amount may be shown in box 12 of your Form W-2 with code “J.”

Income That Is Not Earned Income

Examples of items that are not earned income include interest and dividends, pensions and annuities, social security and railroad retirement benefits (including disability benefits), alimony and child support, welfare benefits, workers' compensation benefits, unemployment compensation (insurance), nontaxable foster care payments, and veterans' benefits, including VA rehabilitation payments. Do not include any of these items in your earned income.

Earnings while an inmate. Amounts received for work performed while an inmate in a penal institution are not earned income when figuring the earned income credit. This includes amounts for work performed while in a work release program or while in a halfway house.

Workfare payments. Nontaxable workfare payments are not earned income for the EIC. These are cash payments certain people receive from a state or local agency that administers public assistance programs funded under the federal Temporary Assistance for Needy Families (TANF) program in return for certain work activities such as (1) work experience activities (including remodeling or repairing public housing) if sufficient private sector employment is not available, or (2) community service program activities.

Community property. If you are married, but qualify to file as head of household under special rules for married taxpayers living apart (see Rule 3), and live in a state that has community property laws, your earned income for the EIC does not include any amount earned by your spouse that is treated as belonging to you under those laws. That amount is not earned income for the EIC, even though you must include it in your gross income on your income tax return. Your earned income includes the entire amount you earned, even if part of it is treated as belonging to your spouse under your state's community property laws.

Nevada, Washington, and California domestic partners. If you are a registered domestic partner in Nevada, Washington, or California, the same rules apply. Your earned income for the EIC does not include any amount earned by your partner. Your earned income includes the entire amount you earned. For details, see Publication 555.

Conservation Reserve Program (CRP) payments. If you were receiving social security retirement benefits or

social security disability benefits at the time you received any CRP payments, your CRP payments are not earned income for the EIC.

Nontaxable military pay. Nontaxable pay for members of the Armed Forces is not considered earned income for the EIC. Examples of nontaxable military pay are combat pay, the Basic Allowance for Housing (BAH), and the Basic Allowance for Subsistence (BAS). See Publication 3, Armed Forces' Tax Guide, for more information.



Combat pay. You can elect to include your nontaxable combat pay in earned income for the EIC. See Nontaxable combat pay in chapter 4.

Chapter 2—Rules If You Have a Qualifying Child

If you have met all the rules in chapter 1, use this chapter to see if you have a qualifying child. This chapter discusses Rules 8 through 10. You must meet all three of those rules, in addition to the rules in chapters 1 and 4, to qualify for the earned income credit with a qualifying child.

You must file Form 1040 or Form 1040A to claim the EIC with a qualifying child. (You cannot file Form 1040EZ.) You also must complete Schedule EIC and attach it to your return. If you meet all the rules in chapter 1 and this chapter, read chapter 4 to find out what to do next.

No qualifying child. If you do not meet Rule 8, you do not have a qualifying child. Read chapter 3 to find out if you can get the earned income credit without a qualifying child.

Rule 8—Your Child Must Meet the Relationship, Age, Residency, and Joint Return Tests

Your child is a qualifying child if your child meets four tests. The four tests are:

1. Relationship,
2. Age,
3. Residency, and
4. Joint return.

The four tests are illustrated in Figure 1. The paragraphs that follow contain more information about each test.

Relationship Test

To be your qualifying child, a child must be your:

- Son, daughter, stepchild, foster child, or a descendant of any of them (for example, your grandchild), or

- Brother, sister, half brother, half sister, stepbrother, stepsister, or a descendant of any of them (for example, your niece or nephew).

The following definitions clarify the relationship test.

Adopted child. An adopted child is always treated as your own child. The term “adopted child” includes a child who was lawfully placed with you for legal adoption.

Foster child. For the EIC, a person is your foster child if the child is placed with you by an authorized placement agency or by judgment, decree, or other order of any court of competent jurisdiction. (An authorized placement agency includes a state or local government agency. It also includes a tax-exempt organization licensed by a state. In addition, it includes an Indian tribal government or an organization authorized by an Indian tribal government to place Indian children.)

Example. Debbie, who is 12 years old, was placed in your care 2 years ago by an authorized agency responsible for placing children in foster homes. Debbie is your foster child.

Age Test

Your child must be:

1. Under age 19 at the end of 2013 and younger than you (or your spouse, if filing jointly),
2. Under age 24 at the end of 2013, a student, and younger than you (or your spouse, if filing jointly), or
3. Permanently and totally disabled at any time during 2013, regardless of age.

The following examples and definitions clarify the age test.

Example 1—child not under age 19. Your son turned 19 on December 10. Unless he was permanently and totally disabled or a student, he is not a qualifying child because, at the end of the year, he was not **under** age 19.

Example 2—child not younger than you or your spouse. Your 23-year-old brother, who is a full-time student and unmarried, lives with you and your spouse. He is not disabled. Both you and your spouse are 21 years old, and you file a joint return. Your brother is not your qualifying child because he is not younger than you or your spouse.

Example 3—child younger than your spouse but not younger than you. The facts are the same as in Example 2 except that your spouse is 25 years old. Because your brother is younger than your spouse, he is your qualifying child, even though he is not younger than you.

Student defined. To qualify as a student, your child must be, during some part of each of any 5 calendar months during the calendar year:

1. A full-time student at a school that has a regular teaching staff, course of study, and regular student body at the school, or
2. A student taking a full-time, on-farm training course given by a school described in (1), or a state, county, or local government.

The 5 calendar months need not be consecutive.

A full-time student is a student who is enrolled for the number of hours or courses the school considers to be full-time attendance.

School defined. A school can be an elementary school, junior or senior high school, college, university, or technical, trade, or mechanical school. However, on-the-job training courses, correspondence schools, and schools offering courses only through the Internet do not count as schools for the EIC.

Vocational high school students. Students who work in co-op jobs in private industry as a part of a school's regular course of classroom and practical training are considered full-time students.

Permanently and totally disabled. Your child is permanently and totally disabled if both of the following apply.

1. He or she cannot engage in any substantial gainful activity because of a physical or mental condition.
2. A doctor determines the condition has lasted or can be expected to last continuously for at least a year or can lead to death.

Residency Test

Your child must have lived with you in the United States for more than half of 2013. The following definitions clarify the residency test.

United States. This means the 50 states and the District of Columbia. It does not include Puerto Rico or U.S. possessions such as Guam.

Homeless shelter. Your home can be any location where you regularly live. You do not need a traditional home. For example, if your child lived with you for more than half the year in one or more homeless shelters, your child meets the residency test.

Military personnel stationed outside the United States. U.S. military personnel stationed outside the United States on extended active duty are considered to live in the United States during that duty period for purposes of the EIC.

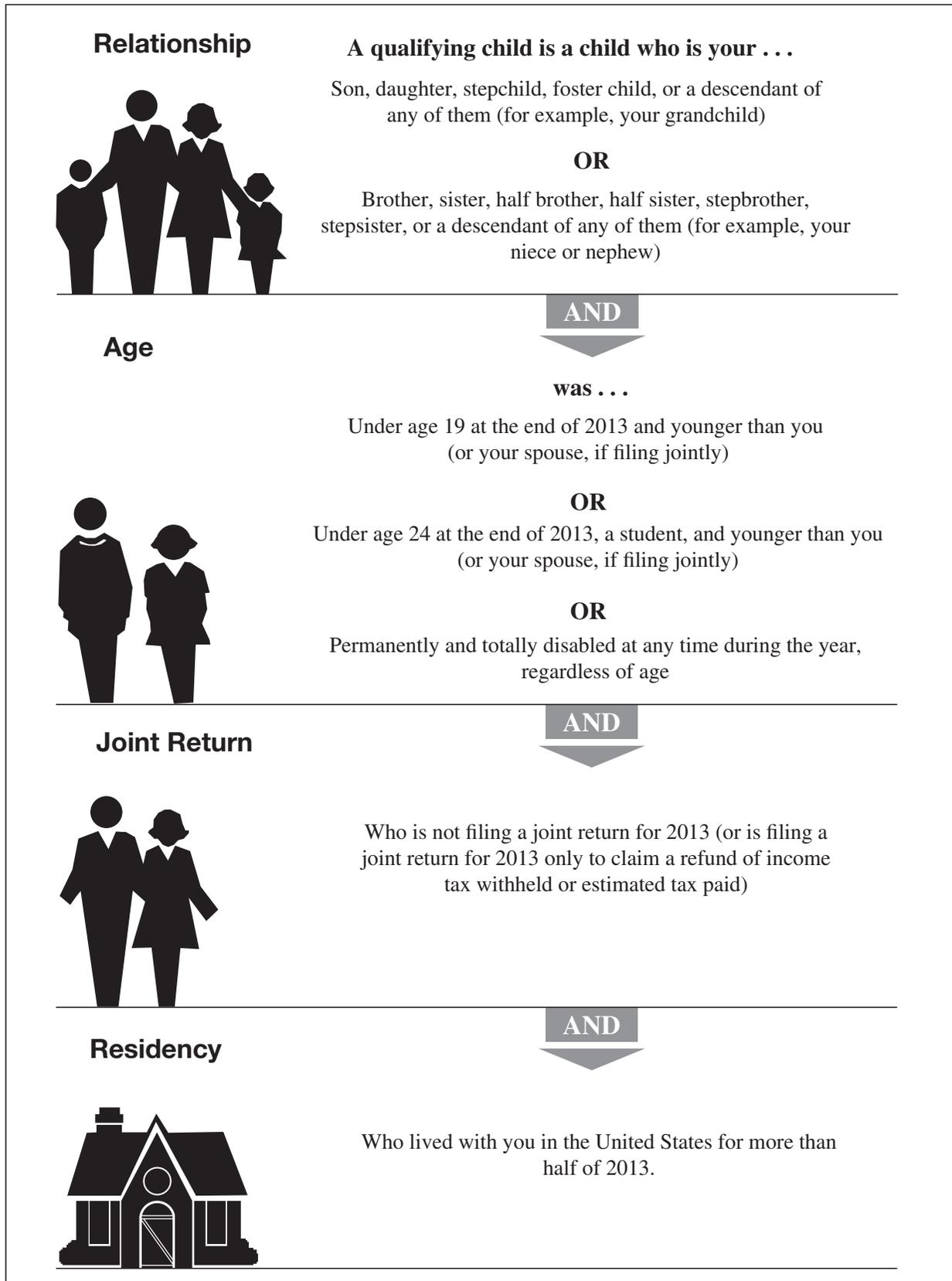
Extended active duty. Extended active duty means you are called or ordered to duty for an indefinite period or for a period of more than 90 days. Once you begin serving your extended active duty, you are still considered to have been on extended active duty even if you do not serve more than 90 days.

Birth or death of child. child who was born or died in 2013 is treated as having lived with you for more than half

of 2013 if your home was the child's home for more than half the time he or she was alive in 2013.

Temporary absences. Count time that you or your child is away from home on a temporary absence due to a special circumstance as time the child lived with you. Examples of a special circumstance include illness, school

Figure 1. Tests for Qualifying Child



attendance, business, vacation, military service, and detention in a juvenile facility.

Kidnapped child. A kidnapped child is treated as living with you for more than half of the year if the child lived with you for more than half the part of the year before the date of the kidnapping. The child must be presumed by law enforcement authorities to have been kidnapped by someone who is not a member of your family or the child's family. This treatment applies for all years until the child is returned. However, the last year this treatment can apply is the earlier of:

1. The year there is a determination that the child is dead, or
2. The year the child would have reached age 18.

If your qualifying child has been kidnapped and meets these requirements, enter "KC," instead of a number, on line 6 of Schedule EIC.

Joint Return Test

To meet this test, the child cannot file a joint return for the year.

Exception. An exception to the joint return test applies if your child and his or her spouse file a joint return only to claim a refund of income tax withheld or estimated tax paid.

Example 1—child files joint return. You supported your 18-year-old daughter, and she lived with you all year while her husband was in the Armed Forces. He earned \$25,000 for the year. The couple files a joint return. Because your daughter and her husband file a joint return, she is not your qualifying child.

Example 2—child files joint return to get refund of tax withheld. Your 18-year-old son and his 17-year-old wife had \$800 of wages from part-time jobs and no other income. They do not have a child. Neither is required to file a tax return. Taxes were taken out of their pay, so they file a joint return only to get a refund of the withheld taxes. The exception to the joint return test applies, so your son may be your qualifying child if all the other tests are met.

Example 3—child files joint return to claim American opportunity credit. The facts are the same as in *Example 2* except no taxes were taken out of your son's pay. He and his wife are not required to file a tax return, but they file a joint return to claim an American opportunity credit of \$124 and get a refund of that amount. Because claiming the American opportunity credit is their reason for filing the return, they are not filing it only to claim a refund of income tax withheld or estimated tax paid. The exception to the joint return test does not apply, so your son is not your qualifying child.

Married child. Even if your child does not file a joint return, if your child was married at the end of the year, he or she cannot be your qualifying child unless:

1. You can claim an exemption for the child, or
2. The reason you cannot claim an exemption for the child is that you let the child's other parent claim the exemption under the [Special rule for divorced or separated parents \(or parents who live apart\)](#) described later.



Social security number. Your qualifying child must have a valid social security number (SSN), unless the child was born and died in 2013 and you attach to your return a copy of the child's birth certificate, death certificate, or hospital records showing a live birth. You cannot claim the EIC on the basis of a qualifying child if:

1. The qualifying child's SSN is missing from your tax return or is incorrect,
2. The qualifying child's social security card says "Not valid for employment" and was issued for use in getting a federally funded benefit, or
3. Instead of an SSN, the qualifying child has:
 - a. An individual taxpayer identification number (ITIN), which is issued to a noncitizen who cannot get an SSN, or
 - b. An adoption taxpayer identification number (ATIN), issued to adopting parents who cannot get an SSN for the child being adopted until the adoption is final.

If you have more than one qualifying child and only one has a valid SSN, you can use only that child to claim the EIC. For more information about SSNs, see Rule 2.

Rule 9—Your Qualifying Child Cannot Be Used by More Than One Person To Claim the EIC

Sometimes a child meets the tests to be a qualifying child of more than one person. However, only one of these persons can actually treat the child as a qualifying child. Only that person can use the child as a qualifying child to take all of the following tax benefits (provided the person is eligible for each benefit).

1. The exemption for the child.
2. The child tax credit.
3. Head of household filing status.
4. The credit for child and dependent care expenses.
5. The exclusion for dependent care benefits.
6. The EIC.

The other person cannot take any of these benefits based on this qualifying child. In other words, you and the other person cannot agree to divide these tax benefits between

you. The other person cannot take any of these tax benefits unless he or she has a different qualifying child.

The tiebreaker rules, which follow, explain who, if any one, can claim the EIC when more than one person has the same qualifying child. However, the tiebreaker rules do not apply if the other person is your spouse and you file a joint return.

Tiebreaker rules. To determine which person can treat the child as a qualifying child to claim the six tax benefits just listed, the following tiebreaker rules apply.

- If only one of the persons is the child's parent, the child is treated as the qualifying child of the parent.
- If the parents file a joint return together and can claim the child as a qualifying child, the child is treated as the qualifying child of the parents.
- If the parents do not file a joint return together but both parents claim the child as a qualifying child, the IRS will treat the child as the qualifying child of the parent with whom the child lived for the longer period of time during the year. If the child lived with each parent for the same amount of time, the IRS will treat the child as the qualifying child of the parent who had the higher adjusted gross income (AGI) for the year.
- If no parent can claim the child as a qualifying child, the child is treated as the qualifying child of the person who had the highest AGI for the year.
- If a parent can claim the child as a qualifying child but no parent does so claim the child, the child is treated as the qualifying child of the person who had the highest AGI for the year, but only if that person's AGI is higher than the highest AGI of any of the child's parents who can claim the child. If the child's parents file a joint return with each other, this rule can be applied by treating the parents' total AGI as divided evenly between them. See *Example 8*.

Subject to these tiebreaker rules, you and the other person may be able to choose which of you claims the child as a qualifying child. See *Examples 1* through *13*.

If you cannot claim the EIC because your qualifying child is treated under the tiebreaker rules as the qualifying child of another person for 2013, you may be able to take the EIC using a different qualifying child, but you cannot take the EIC using the rules in chapter 3 for people who do not have a qualifying child.

If the other person cannot claim the EIC. If you and someone else have the same qualifying child but the other person cannot claim the EIC because he or she is not eligible or his or her earned income or AGI is too high, you may be able to treat the child as a qualifying child. See *Examples 6* and *7*. But you cannot treat the child as a qualifying child to claim the EIC if the other person uses the child to claim any of the other six tax benefits listed earlier in this chapter.

Examples. The following examples may help you in determining whether you can claim the EIC when you and someone else have the same qualifying child.

Example 1—child lived with parent and grandparent. You and your 2-year-old son Jimmy lived with your mother all year. You are 25 years old, unmarried, and your AGI is \$9,000. Your only income was \$9,000 from a part-time job. Your mother's only income was \$20,000 from her job, and her AGI is \$20,000. Jimmy's father did not live with you or Jimmy. The special rule explained later for divorced or separated parents (or parents who live apart) does not apply. Jimmy is a qualifying child of both you and your mother because he meets the relationship, age, residency, and joint return tests for both you and your mother. However, only one of you can treat him as a qualifying child to claim the EIC (and the other tax benefits listed earlier in this chapter for which that person qualifies). He is not a qualifying child of anyone else, including his father. If you do not claim Jimmy as a qualifying child for the EIC or any of the other tax benefits listed earlier, your mother can treat him as a qualifying child to claim the EIC (and any of the other tax benefits listed earlier for which she qualifies).

Example 2—parent has higher AGI than grandparent. The facts are the same as in *Example 1* except your AGI is \$25,000. Because your mother's AGI is not higher than yours, she cannot claim Jimmy as a qualifying child. Only you can claim him.

Example 3—two persons claim same child. The facts are the same as in *Example 1* except that you and your mother both claim Jimmy as a qualifying child. In this case, you as the child's parent will be the only one allowed to claim Jimmy as a qualifying child for the EIC and the other tax benefits listed earlier for which you qualify. The IRS will disallow your mother's claim to the EIC and any of the other tax benefits listed earlier unless she has another qualifying child.

Example 4—qualifying children split between two persons. The facts are the same as in *Example 1* except that you also have two other young children who are qualifying children of both you and your mother. Only one of you can claim each child. However, if your mother's AGI is higher than yours, you can allow your mother to claim one or more of the children. For example, if you claim one child, your mother can claim the other two.

Example 5—taxpayer who is a qualifying child. The facts are the same as in *Example 1* except that you are only 18 years old. This means you are a qualifying child of your mother. Because of *Rule 10*, discussed next, you cannot claim the EIC and cannot claim your son as a qualifying child. Only your mother may be able to treat Jimmy as a qualifying child to claim the EIC. If your mother meets all the other requirements for claiming the EIC and you do not claim Jimmy as a qualifying child for any of the other tax benefits listed earlier, your mother can claim both you and Jimmy as qualifying children for the EIC.

Example 6—grandparent with too much earned income to claim EIC. The facts are the same as in *Example 1* except that your mother earned \$50,000 from her job. Because your mother's earned income is too high for

her to claim the EIC, only you can claim the EIC using your son.

Example 7—parent with too much earned income to claim EIC. The facts are the same as in *Example 1* except that you earned \$50,000 from your job and your AGI is \$50,500. Your earned income is too high for you to claim the EIC. But your mother cannot claim the EIC either, because her AGI is not higher than yours.

Example 8—child lived with both parents and grandparent. The facts are the same as in *Example 1* except that you and Jimmy's father are married to each other, live with Jimmy and your mother, and have AGI of \$30,000 on a joint return. If you and your husband do not claim Jimmy as a qualifying child for the EIC or any of the other tax benefits listed earlier, your mother can claim him instead. Even though the AGI on your joint return, \$30,000, is more than your mother's AGI of \$20,000, for this purpose half of the joint AGI can be treated as yours and half as your husband's. In other words, each parent's AGI can be treated as \$15,000.

Example 9—separated parents. You, your husband, and your 10-year-old son Joey lived together until August 1, 2013, when your husband moved out of the household. In August and September, Joey lived with you. For the rest of the year, Joey lived with your husband, who is Joey's father. Joey is a qualifying child of both you and your husband because he lived with each of you for more than half the year and because he met the relationship, age, and joint return tests for both of you. At the end of the year, you and your husband still were not divorced, legally separated, or separated under a written separation agreement, so the [Special rule for divorced or separated parents \(or parents who live apart\)](#) does not apply.

You and your husband will file separate returns. Your husband agrees to let you treat Joey as a qualifying child. This means, if your husband does not claim Joey as a qualifying child for any of the tax benefits listed earlier, you can claim him as a qualifying child for any tax benefit listed earlier for which you qualify. However, your filing status is married filing separately, so you cannot claim the EIC or the credit for child and dependent care expenses. See *Rule 3*.

Example 10—separated parents claim same child. The facts are the same as in *Example 9* except that you and your husband both claim Joey as a qualifying child. In this case, only your husband will be allowed to treat Joey as a qualifying child. This is because, during 2013, the boy lived with him longer than with you. You cannot claim the EIC (either with or without a qualifying child). However, your husband's filing status is married filing separately, so he cannot claim the EIC or the credit for child and dependent care expenses. See *Rule 3*.

Example 11—unmarried parents. You, your 5-year-old son, and your son's father lived together all year. You and your son's father are not married. Your son is a qualifying child of both you and his father because he meets the relationship, age, residency, and joint return

tests for both you and his father. Your earned income and AGI are \$12,000, and your son's father's earned income and AGI are \$14,000. Neither of you had any other income. Your son's father agrees to let you treat the child as a qualifying child. This means, if your son's father does not claim your son as a qualifying child for the EIC or any of the other tax benefits listed earlier, you can claim him as a qualifying child for the EIC and any of the other tax benefits listed earlier for which you qualify.

Example 12—unmarried parents claim same child. The facts are the same as in *Example 11* except that you and your son's father both claim your son as a qualifying child. In this case, only your son's father will be allowed to treat your son as a qualifying child. This is because his AGI, \$14,000, is more than your AGI, \$12,000. You cannot claim the EIC (either with or without a qualifying child).

Example 13—child did not live with a parent. You and your 7-year-old niece, your sister's child, lived with your mother all year. You are 25 years old, and your AGI is \$9,300. Your only income was from a part-time job. Your mother's AGI is \$15,000. Her only income was from her job. Your niece's parents file jointly, have an AGI of less than \$9,000, and do not live with you or their child. Your niece is a qualifying child of both you and your mother because she meets the relationship, age, residency, and joint return tests for both you and your mother. However, only your mother can treat her as a qualifying child. This is because your mother's AGI, \$15,000, is more than your AGI, \$9,300.

Special rule for divorced or separated parents (or parents who live apart). A child will be treated as the qualifying child of his or her noncustodial parent (for purposes of claiming an exemption and the child tax credit, but not for the EIC) if all of the following statements are true.

1. The parents:
 - a. Are divorced or legally separated under a decree of divorce or separate maintenance,
 - b. Are separated under a written separation agreement, or
 - c. Lived apart at all time during the last 6 months of 2013, whether or not they are or were married.
2. The child received over half of his or her support for the year from the parents.
3. The child is in the custody of one or both parents for more than half of 2013.
4. Either of the following statements is true.
 - a. The custodial parent signs Form 8332 or a substantially similar statement that he or she will not claim the child as a dependent for the year, and the noncustodial parent attaches the form or statement to his or her return. If the divorce decree or separation agreement went into effect after 1984 and before 2009, the noncustodial parent may be

able to attach certain pages from the decree or agreement instead of Form 8332.

- b. A pre-1985 decree of divorce or separate maintenance or written separation agreement that applies to 2013 provides that the noncustodial parent can claim the child as a dependent, and the noncustodial parent provides at least \$600 for support of the child during 2013.

For details, see Publication 501. Also see *Applying Rule 9 to divorced or separated parents (or parents who live apart)*, next.

Applying Rule 9 to divorced or separated parents (or parents who live apart). If a child is treated as the qualifying child of the noncustodial parent under the special rule just described for children of divorced or separated parents (or parents who live apart), only the noncustodial parent can claim an exemption and the child tax credit for the child. However, the custodial parent, if eligible, or another eligible taxpayer can claim the child as a qualifying child for the EIC and other tax benefits listed earlier in this chapter. If the child is the qualifying child of more than one person for these benefits, then the tiebreaker rules determine which person can treat the child as a qualifying child.

Example 1. You and your 5-year-old son lived all year with your mother, who paid the entire cost of keeping up the home. Your AGI is \$10,000. Your mother's AGI is \$25,000. Your son's father did not live with you or your son. Under the *Special rule for divorced or separated parents (or parents who live apart)*, your son is treated as the qualifying child of his father, who can claim an exemption and the child tax credit for the child. However, your son's father cannot claim your son as a qualifying child for head of household filing status, the credit for child and dependent care expenses, the exclusion for dependent care benefits, or the EIC. You and your mother did not have any child care expenses or dependent care benefits. If you do not claim your son as a qualifying child, your mother can claim him as a qualifying child for the EIC and head of household filing status, if she qualifies for these tax benefits.

Example 2. The facts are the same as in *Example 1* except that your AGI is \$25,000 and your mother's AGI is \$21,000. Your mother cannot claim your son as a qualifying child for any purpose because her AGI is not higher than yours.

Example 3. The facts are the same as in *Example 1* except that you and your mother both claim your son as a qualifying child for the EIC. Your mother also claims him as a qualifying child for head of household filing status. You as the child's parent will be the only one allowed to claim your son as a qualifying child for the EIC. The IRS will disallow your mother's claim to the EIC and head of household filing status unless she has another qualifying child.

Rule 10—You Cannot Be a Qualifying Child of Another Taxpayer

You are a qualifying child of another taxpayer (your parent, guardian, foster parent, etc.) if all of the following statements are true.

1. You are that person's son, daughter, stepchild, foster child, or a descendant of any of them. Or, you are that person's brother, sister, half brother, half sister, stepbrother, stepsister, or a descendant of any of them.
2. You were:
 - a. Under age 19 at the end of the year and younger than that person (or that person's spouse, if the person files jointly),
 - b. Under age 24 at the end of the year, a student, and younger than that person (or that person's spouse, if the person files jointly), or
 - c. Permanently and totally disabled, regardless of age.
3. You lived with that person in the United States for more than half of the year.
4. You are not filing a joint return for the year (or are filing a joint return only to claim a refund of withheld income tax or estimated tax paid).

For more details about the tests to be a qualifying child, see *Rule 8*.

If you are a qualifying child of another taxpayer, you cannot claim the EIC. This is true even if the person for whom you are a qualifying child does not claim the EIC or meet all of the rules to claim the EIC. Put "No" beside line 64a (Form 1040) or line 38a (Form 1040A).

Example. You and your daughter lived with your mother all year. You are 22 years old, unmarried, and attended a trade school full time. You had a part-time job and earned \$5,700. You had no other income. Because you meet the relationship, age, residency, and joint return tests, you are a qualifying child of your mother. She can claim the EIC if she meets all the other requirements. Because you are your mother's qualifying child, you cannot claim the EIC. This is so even if your mother cannot or does not claim the EIC.

Child of person not required to file a return. You are not the qualifying child of another taxpayer (and so may qualify to claim the EIC) if the person for whom you met the relationship, age, residency, and joint return tests is not required to file an income tax return and either:

- Does not file an income tax return, or
- Files a return only to get a refund of income tax withheld or estimated tax paid.

Example 1—return not required. The facts are the same as in the last example except your mother had no gross income, is not required to file a 2013 tax return, and does not file a 2013 tax return. As a result, you are not

your mother's qualifying child. You can claim the EIC if you meet all the other requirements to do so.

Example 2—return filed to get refund of tax withheld. The facts are the same as in *Example 1* except your mother had wages of \$1,500 and had income tax withheld from her wages. She files a return only to get a refund of the income tax withheld and does not claim the EIC or any other tax credits or deductions. As a result, you are not your mother's qualifying child. You can claim the EIC if you meet all the other requirements to do so.

Example 3—return filed to get EIC. The facts are the same as in *Example 2* except your mother claimed the EIC on her return. Since she filed the return to get the EIC, she is not filing it only to get a refund of income tax withheld. As a result, you are your mother's qualifying child. You cannot claim the EIC.

Chapter 3—Rules If You Do Not Have a Qualifying Child

Use this chapter if you do not have a qualifying child and have met all the rules in chapter 1. This chapter discusses *Rules 11* through *14*. You must meet all four of those rules, in addition to the rules in chapters 1 and 4, to qualify for the earned income credit without a qualifying child.

You can file Form 1040, Form 1040A, or Form 1040EZ to claim the EIC without a qualifying child. If you meet all the rules in chapter 1 and this chapter, read chapter 4 to find out what to do next.

If you have a qualifying child. If you meet *Rule 8*, you have a qualifying child. If you meet *Rule 8* and do not claim the EIC with a qualifying child, you cannot claim the EIC without a qualifying child.

Rule 11—You Must Be at Least Age 25 but Under Age 65

You must be at least age 25 but under age 65 at the end of 2013. If you are married filing a joint return, either you or your spouse must be at least age 25 but under age 65 at the end of 2013. It does not matter which spouse meets the age test, as long as one of the spouses does.

You meet the age test if you were born after December 31, 1948, and before January 2, 1989. If you are married filing a joint return, you meet the age test if either you or your spouse was born after December 31, 1948, and before January 2, 1989.

If neither you nor your spouse meets the age test, you cannot claim the EIC. Put “No” next to line 64a (Form 1040), line 38a (Form 1040A), or line 8a (Form 1040EZ).

Death of spouse. If you are filing a joint return with your spouse who died in 2013, you meet the age test if your spouse was at least age 25 but under age 65 at the time of death.

Example 1. You are age 28 and unmarried. You meet the age test.

Example 2—spouse meets age test. You are married and filing a joint return. You are age 23 and your spouse is age 27. You meet the age test because your spouse is at least age 25 but under age 65.

Example 3—spouse dies in 2013. You are married and filing a joint return with your spouse who died in August 2013. You are age 67. Your spouse would have become age 65 in November 2013. Because your spouse was under age 65 when she died, you meet the age test.

Rule 12—You Cannot Be the Dependent of Another Person

If you are **not** filing a joint return, you meet this rule if:

- You checked box 6a on Form 1040 or 1040A, or
- You did not check the “You” box on line 5 of Form 1040EZ, and you entered \$10,000 on that line.

If you are filing a joint return, you meet this rule if:

- You checked both box 6a and box 6b on Form 1040 or 1040A, or
- You and your spouse did not check either the “You” box or the “Spouse” box on line 5 of Form 1040EZ, and you entered \$20,000 on that line.

If you are not sure whether someone else can claim you as a dependent, get Publication 501 and read the rules for claiming a dependent.

If someone else can claim you as a dependent on his or her return, but does not, you still cannot claim the credit.

Example 1. In 2013, you were age 25, single, and living at home with your parents. You worked and were not a student. You earned \$7,500. Your parents cannot claim you as a dependent. When you file your return, you claim an exemption for yourself by not checking the You box on line 5 of your Form 1040EZ and by entering \$10,000 on that line. You meet this rule. You can claim the EIC if you meet all the other requirements.

Example 2. The facts are the same as in *Example 1*, except that you earned \$2,000. Your parents can claim you as a dependent but decide not to. You do not meet this rule. You cannot claim the credit because your parents could have claimed you as a dependent.

Joint returns. You generally cannot be claimed as a dependent by another person if you are married and file a joint return.

However, another person may be able to claim you as a dependent if you and your spouse file a joint return merely to claim a refund of income tax withheld or estimated tax paid. But neither you nor your spouse can be claimed as a dependent by another person if you claim the EIC on your joint return.

Example 1—return filed to get refund of tax withheld. You are 26 years old. You and your wife live with your parents and had \$800 of wages from part-time jobs and no other income. Neither you nor your wife is required to file a tax return. You do not have a child. Taxes were taken out of your pay so you file a joint return only to get a refund of the withheld taxes. Your parents are not disqualified from claiming an exemption for you just because you filed a joint return. They can claim exemptions for you and your wife if all the other tests to do so are met.

Example 2—return filed to get EIC. The facts are the same as in *Example 1* except no taxes were taken out of your pay. Also, you and your wife are not required to file a tax return, but you file a joint return to claim an EIC of \$63 and get a refund of that amount. Because claiming the EIC is your reason for filing the return, you are not filing it only to claim a refund of income tax withheld or estimated tax paid. Your parents cannot claim an exemption for either you or your wife.

Rule 13—You Cannot Be a Qualifying Child of Another Taxpayer

You are a qualifying child of another taxpayer (your parent, guardian, foster parent, etc.) if all of the following statements are true.

1. You are that person's son, daughter, stepchild, foster child, or a descendant of any of them. Or, you are that person's brother, sister, half brother, half sister, stepbrother, stepsister, or a descendant of any of them.
2. You were:
 - a. Under age 19 at the end of the year and younger than that person (or that person's spouse, if the person files jointly),
 - b. Under age 24 at the end of the year, a student, and younger than that person (or that person's spouse, if the person files jointly), or
 - c. Permanently and totally disabled, regardless of age.
3. You lived with that person in the United States for more than half of the year.
4. You are not filing a joint return for the year (or are filing a joint return only to claim a refund of withheld income tax or estimated tax paid).

For more details about the tests to be a qualifying child, see *Rule 8*.

If you are a qualifying child of another taxpayer, you cannot claim the EIC. This is true even if the person for whom you are a qualifying child does not claim the EIC or meet all of the rules to claim the EIC. Put "No" next to line 64a (Form 1040), line 38a (Form 1040A), or line 8a (Form 1040EZ).

Example. You lived with your mother all year. You are age 26, unmarried, and permanently and totally disabled.

Your only income was from a community center where you went three days a week to answer telephones. You earned \$5,000 for the year and provided more than half of your own support. Because you meet the relationship, age, residency, and joint return tests, you are a qualifying child of your mother for the EIC. She can claim the EIC if she meets all the other requirements. Because you are a qualifying child of your mother, you cannot claim the EIC. This is so even if your mother cannot or does not claim the EIC.

Joint returns. You generally cannot be a qualifying child of another taxpayer if you are married and file a joint return.

However, you may be a qualifying child of another taxpayer if you and your spouse file a joint return merely to claim a refund of income tax withheld or estimated tax paid. But neither you nor your spouse can be a qualifying child of another taxpayer if you claim the EIC on your joint return.

Child of person not required to file a return. You are not the qualifying child of another taxpayer (and so may qualify to claim the EIC) if the person for whom you meet the relationship, age, residency, and joint return tests is not required to file an income tax return and either:

- Does not file an income tax return, or
- Files a return only to get a refund of income tax withheld or estimated tax paid.

Example 1—return not required. You lived all year with your father. You are 27 years old, unmarried, permanently and totally disabled, and earned \$13,000. You have no other income, no children, and provided more than half of your own support. Your father had no gross income, is not required to file a 2013 tax return, and does not file a 2013 tax return. As a result, you are not your father's qualifying child. You can claim the EIC if you meet all the other requirements to do so.

Example 2—return filed to get refund of tax withheld. The facts are the same as in *Example 1* except your father had wages of \$1,500 and had income tax withheld from his wages. He files a return only to get a refund of the income tax withheld and does not claim the EIC or any other tax credits or deductions. As a result, you are not your father's qualifying child. You can claim the EIC if you meet all the other requirements to do so.

Example 3—return filed to get EIC. The facts are the same as in *Example 2* except your father claimed the EIC on his return. Since he filed the return to get the EIC, he is not filing it only to get a refund of income tax withheld. As a result, you are your father's qualifying child. You cannot claim the EIC.

Rule 14—You Must Have Lived in the United States More Than Half of the Year

Your home (and your spouse's, if filing a joint return) must have been in the United States for more than half the year.

If it was not, put “No” next to line 64a (Form 1040), line 38a (Form 1040A), or line 8a (Form 1040EZ).

United States. This means the 50 states and the District of Columbia. It does not include Puerto Rico or U.S. possessions such as Guam.

Homeless shelter. Your home can be any location where you regularly live. You do not need a traditional home. If you lived in one or more homeless shelters in the United States for more than half the year, you meet this rule.

Military personnel stationed outside the United States. U.S. military personnel stationed outside the United States on extended active duty (defined in chapter 2) are considered to live in the United States during that duty period for purposes of the EIC.

Chapter 4—Figuring and Claiming the EIC

You must meet one more rule to claim the EIC.

You need to know the amount of your earned income to see if you meet the rule in this chapter. You also need to know that amount to figure your EIC.

Rule 15—Earned Income Limits

Your earned income must be less than:

- \$46,227 (\$51,567 for married filing jointly) if you have three or more qualifying children,
- \$43,038 (\$48,378 for married filing jointly) if you have two qualifying children,
- \$37,870 (\$43,210 for married filing jointly) if you have one qualifying child, or
- \$14,340 (\$19,680 for married filing jointly) if you do not have a qualifying child.

Earned Income

Earned income generally means wages, salaries, tips, other taxable employee pay, and net earnings from self-employment. Employee pay is earned income only if it is taxable. Nontaxable employee pay, such as certain dependent care benefits and adoption benefits, is not earned income. But there is an exception for nontaxable combat pay, which you can choose to include in earned income. Earned income is explained in detail in *Rule 7* in chapter 1.

Figuring earned income. If you are self-employed, a statutory employee, or a member of the clergy or a church employee who files Schedule SE (Form 1040), you will figure your earned income when you fill out Part 4 of EIC Worksheet B in the Form 1040 instructions.

Otherwise, figure your earned income by using the worksheet in *Step 5* of the Form 1040 instructions for lines 64a and 64b or the Form 1040A instructions for lines 38a and 38b, or the worksheet in *Step 2* of the Form 1040EZ instructions for lines 8a and 8b.

When using one of those worksheets to figure your earned income, you will start with the amount on line 7 (Form 1040 or Form 1040A) or line 1 (Form 1040EZ). You will then reduce that amount by any amount included on that line and described in the following list.

- **Scholarship or fellowship grants not reported on a Form W-2.** A scholarship or fellowship grant that was not reported to you on a Form W-2 is not considered earned income for the earned income credit.
- **Inmate's income.** Amounts received for work performed while an inmate in a penal institution are not earned income for the earned income credit. This includes amounts received for work performed while in a work release program or while in a halfway house. If you received any amount for work done while an inmate in a penal institution and that amount is included in the total on line 7 (Form 1040 or Form 1040A) or line 1 (Form 1040EZ), put “PRI” and the amount on the dotted line next to line 7 (Form 1040), in the space to the left of the entry space for line 7 (Form 1040A), or in the space to the left of line 1 (Form 1040EZ).
- **Pension or annuity from deferred compensation plans.** A pension or annuity from a nonqualified deferred compensation plan or a nongovernmental section 457 plan is not considered earned income for the earned income credit. If you received such an amount and it was included in the total on line 7 (Form 1040 or Form 1040A) or line 1 (Form 1040EZ), put “DFC” and the amount on the dotted line next to line 7 (Form 1040), in the space to the left of the entry space for line 7 (Form 1040A), or in the space to the left of line 1 (Form 1040EZ). This amount may be reported in box 11 of your Form W-2. If you received such an amount but box 11 is blank, contact your employer for the amount received as a pension or an annuity.

Clergy. If you are a member of the clergy who files Schedule SE and the amount on line 2 of that schedule includes an amount that was also reported on line 7 (Form 1040), subtract that amount from the amount on line 7 (Form 1040) and enter the result in the first space of the worksheet in *Step 5* of the Form 1040 instructions for lines 64a and 64b. Put “Clergy” on the dotted line next to line 64a (Form 1040).

Church employees. A church employee means an employee (other than a minister or member of a religious order) of a church or qualified church-controlled organization that is exempt from employer social security and Medicare taxes. If you received wages as a church employee and included any amount on both line 5a of

Schedule SE and line 7 (Form 1040), subtract that amount from the amount on line 7 (Form 1040) and enter the result in the first space of the worksheet in *Step 5* of the Form 1040 instructions for lines 64a and 64b.

Nontaxable combat pay. You can elect to include your nontaxable combat pay in earned income for the earned income credit. If you make the election, you must include in earned income all nontaxable combat pay you received.

If you are filing a joint return and both you and your spouse received nontaxable combat pay, you can each make your own election. In other words, if one of you makes the election, the other one can also make it but does not have to.

The amount of your nontaxable combat pay should be shown on your Form W-2 in box 12 with code Q.

Electing to include nontaxable combat pay in earned income may increase or decrease your EIC. Figure the credit with and without your nontaxable combat pay before making the election. Whether the election increases or decreases your EIC depends on your total earned income, filing status, and number of qualifying children. If your earned income without your combat pay is less than the amount shown below for your number of children, you may benefit from electing to include your nontaxable combat pay in earned income and you should figure the credit both ways. If your earned income without your combat pay is equal to or more than these amounts, you will not benefit from including your combat pay in your earned income.

- \$6,350 if you have no children.
- \$9,550 if you have one child.
- \$13,400 if you have two or more children.

The following examples illustrate the effect of including nontaxable combat pay in earned income for the EIC.

Example 1—election increases the EIC. George and Janice are married and will file a joint return. They have one qualifying child. George was in the military and earned \$15,000 (\$5,000 taxable wages + \$10,000 nontaxable combat pay). Janice worked part of the year and earned \$2,000. Their taxable earned income and AGI are \$7,000. George and Janice qualify for the EIC and fill out the EIC Worksheet and Schedule EIC.

When they complete the EIC worksheet without adding the nontaxable combat pay to their earned income, they find their credit to be \$2,389. When they complete the EIC worksheet with the nontaxable combat pay added to their earned income, they find their credit to be \$3,250. Because making the election will increase their EIC, they elect to add the nontaxable combat pay to their earned income for the EIC. They enter \$3,250 on line 38a of their Form 1040A and enter the amount of their nontaxable combat pay on line 38b.

Example 2—election does not increase the EIC. The facts are the same as *Example 1* except George had nontaxable combat pay of \$22,000. When George and Janice add their nontaxable combat pay to their earned income, they find their credit to be \$2,267. Because the

credit they can get if they do not add the nontaxable combat pay to their earned income is \$2,389, they decide not to make the election. They enter \$2,389 on line 38a of their Form 1040A.

IRS Will Figure the EIC for You

The IRS will figure your EIC for you if you follow the instructions in Figure 2.



Please do not ask the IRS to figure your EIC unless you are eligible for it. To be eligible, you must meet Rule 15 in this chapter as well as the rules in chapter 1 and either chapter 2 or chapter 3, whichever applies to you. If your credit was reduced or disallowed for any year after 1996, the rules in chapter 5 may apply as well.



If you want the IRS to figure your income tax, see chapter 30 of Publication 17, Your Federal Income Tax.

How To Figure the EIC Yourself

To figure the EIC yourself, use the EIC worksheet in the instructions for the form you are using (Form 1040, Form 1040A, or Form 1040EZ). If you have a qualifying child, complete Schedule EIC (discussed later in this chapter) and attach it to your tax return.

If you want the IRS to figure your EIC for you, see *IRS Will Figure the EIC for You*, earlier.

Special Instructions for Form 1040 Filers

If you file Form 1040, you will need to decide whether to use EIC Worksheet A or EIC Worksheet B to figure the amount of your EIC. This section explains how to use these worksheets and how to report the EIC on your return.

EIC Worksheet A. Use EIC Worksheet A if you were not self-employed at any time in 2013 and are not a member of the clergy, a church employee who files Schedule SE, or a statutory employee filing Schedule C or C-EZ.

EIC Worksheet B. Use EIC Worksheet B if you were self-employed at any time in 2013 or are a member of the clergy, a church employee who files Schedule SE, or a statutory employee filing Schedule C or C-EZ. If any of the following situations apply to you, read the paragraph and then complete EIC Worksheet B.

Net earnings from self-employment \$400 or more. If your net earnings from self-employment are \$400 or more, be sure to correctly fill out Schedule SE (Form 1040) and pay the proper amount of self-employment tax. If you do not, you may not get all the EIC you are entitled to.



When figuring your net earnings from self-employment, you must claim all your allowable business expenses.

Figure 2. Steps To Follow To Have the IRS Figure Your EIC

- 1 Put “EIC” on the dotted line next to line 64a (Form 1040), to the left of the entry space for line 38a (Form 1040A), or in the space to the left of line 8a (Form 1040EZ). Then, if you have any of the types of income described earlier under *Inmate’s income, Pension or annuity from deferred compensation plans, or Clergy*, follow the instructions given there.
- 2 If you received nontaxable combat pay and are electing to include it in your earned income for the EIC, enter the amount on line 64b (Form 1040), line 38b (Form 1040A), or line 8b (Form 1040EZ). For details, see *Nontaxable combat pay* in this chapter.
- 3 Complete all other parts of your return that apply to you.
- 4 Do not fill in lines that relate to your total payments, overpayment, refund, or amount you owe (lines 72, 73, 74a, and 76 (Form 1040), lines 41, 42, 43a, and 45 (Form 1040A), or lines 9, 11a, and 12 (Form 1040EZ)).
- 5 If you have a qualifying child, complete Schedule EIC and attach it to your tax return.

When to use the optional methods of figuring net earnings. Using the optional methods on Schedule SE to figure your net earnings from self-employment may qualify you for the EIC or give you a larger credit. If your net earnings (without using the optional methods) are less than \$4,640, see the instructions for Schedule SE for details about the optional methods.

When both spouses have self-employment income. You must complete both Parts 1 and 2 of EIC Worksheet B if all of the following conditions apply to you.

1. You are married filing a joint return.
2. Both you and your spouse have income from self-employment.
3. You or your spouse files a Schedule SE and the other spouse does not file Schedule SE.

Statutory employees. Statutory employees report wages and expenses on Schedule C or C-EZ. They do not file Schedule SE. If you are a statutory employee, enter the amount from line 1 of Schedule C or C-EZ in Part 3 when you complete EIC Worksheet B.

Schedule EIC

You must complete Schedule EIC and attach it to your tax return if you have a qualifying child and are claiming the EIC. Schedule EIC provides the IRS with information about your qualifying children, including their names, ages, SSNs, relationship to you, and the amount of time they lived with you during the year. An example of a filled-in Schedule EIC is shown in chapter 6.



If you are required to complete and attach Schedule EIC but do not, it will take longer to process your return and issue your refund.

Chapter 5—Disallowance of the EIC



If your earned income credit (EIC) for any year after 1996 was denied (disallowed) or reduced by the IRS, you may need to complete an additional form to claim the credit for 2013.

This chapter is for people whose earned income credit (EIC) for any year after 1996 was denied or reduced by the IRS. If this applies to you, you may need to complete Form 8862, Information To Claim Earned Income Credit After Disallowance, and attach it to your 2013 return to claim the credit for 2013. This chapter explains when you need to attach Form 8862. For more information, see Form 8862 and its instructions.

This chapter also explains the rules for certain people who cannot claim the EIC for a period of years after their EIC was denied or reduced.

Form 8862

If your EIC for any year after 1996 was denied or reduced for any reason other than a math or clerical error, you must attach a completed Form 8862 to your next tax return to claim the EIC. You must also qualify to claim the EIC by meeting all the rules described in this publication.

Exception 1. Do not file Form 8862 if either (1) or (2) below is true.

1. After your EIC was reduced or disallowed in the earlier year:
 - a. You filed Form 8862 in a later year and your EIC for that later year was allowed, and
 - b. Your EIC has not been reduced or disallowed again for any reason other than a math or clerical error.
2. You are taking the EIC without a qualifying child for 2013 and the only reason your EIC was reduced or disallowed in the earlier year was because the IRS determined that a child listed on Schedule EIC was not your qualifying child.

In either of these cases, you can take the EIC without filing Form 8862 if you meet all the EIC eligibility requirements.

Exception 2. Do not file Form 8862 or take the EIC for:

- 2 years after there was a final determination that your EIC claim was due to reckless or intentional disregard of the EIC rules, or
- 10 years after there was a final determination that your EIC claim was due to fraud.

More information. For details, see *Are You Prohibited From Claiming the EIC for a Period of Years?* in this chapter.

The date on which your EIC was denied and the date on which you file your 2013 return affect whether you need to attach Form 8862 to your 2013 return or to a later return. The following examples demonstrate whether Form 8862 is required for 2013 or 2014.

Example 1—Form 8862 required for 2013. You filed your 2012 tax return in March 2013 and claimed the EIC with a qualifying child. The IRS questioned the EIC, and you were unable to prove the child was a qualifying child. In September 2013, you received a statutory notice of deficiency telling you that an adjustment would be made and tax assessed unless you filed a petition with the Tax Court within 90 days. You did not act on this notice within 90 days. Therefore, your EIC was denied in December 2013. To claim the EIC with a qualifying child on your 2013 return, you must complete and attach Form 8862 to that return. However, to claim the EIC without a qualifying child on your 2013 return, you do not need to file Form 8862.

Example 2—Form 8862 required for 2014. The facts are the same as in the previous example except that you received the statutory notice of deficiency in February 2014. Because the 90-day period referred to in the statutory notice is not over when you are ready to file your return for 2013, you should not attach Form 8862 to your 2013 return. However, to claim the EIC with a qualifying child for 2014, you must complete and attach Form 8862 to your return for that year. To claim the EIC without a qualifying child for 2014, you do not need to file Form 8862.

Exception for math or clerical errors. If your EIC was denied or reduced as a result of a math or clerical error, do not attach Form 8862 to your next tax return. For example, if your arithmetic is incorrect, the IRS can correct it. If you do not provide a correct social security number, the IRS can deny the EIC. These kinds of errors are called math or clerical errors.

Omission of Form 8862. If you are required to attach Form 8862 to your 2013 tax return, and you claim the EIC without attaching a completed Form 8862, your claim will be automatically denied. This is considered a math or clerical error. You will not be permitted to claim the EIC without a completed Form 8862.

Additional documents may be required. You may have to provide the IRS with additional documents or information before a refund relating to the EIC you claim is released to you, even if you attach a properly completed Form 8862 to your return.

Are You Prohibited From Claiming the EIC for a Period of Years?

If your EIC for any year after 1996 was denied and it was determined that your error was due to reckless or intentional disregard of the EIC rules, then you cannot claim

the EIC for the next 2 years. If your error was due to fraud, then you cannot claim the EIC for the next 10 years. The date on which your EIC was denied and the date on which you file your 2013 return affect the years for which you are prohibited from claiming the EIC. The following examples demonstrate which years you are prohibited from claiming the EIC.

Example 3—cannot claim EIC for 2 years. You claimed the EIC on your 2012 tax return, which you filed in March 2013. The IRS determined you were not entitled to the EIC and that your error was due to reckless or intentional disregard of the EIC rules. In September 2013, you received a statutory notice of deficiency telling you an adjustment would be made and tax assessed unless you filed a petition with the Tax Court within 90 days. You did not act on this notice within 90 days. Therefore, your EIC was denied in December 2013. You cannot claim the EIC for tax year 2013 or 2014. To claim the EIC on your return for 2015, you must complete and attach Form 8862 to your return for that year.

Example 4. The facts are the same as in Example 3, except that your 2012 EIC was not denied until after you filed your 2013 return. You cannot claim the EIC for tax year 2014 or 2015. To claim the EIC on your return for 2016, you must complete and attach Form 8862 to your return for that year.

Example 5—cannot claim EIC for 10 years. You claimed the EIC on your 2012 tax return, which you filed in February 2013. The IRS determined you were not entitled to the EIC and that your error was due to fraud. In September 2013, you received a statutory notice of deficiency

telling you an adjustment would be made and tax assessed unless you filed a petition with the Tax Court within 90 days. You did not act on this notice within 90 days. Therefore, your EIC was denied in December 2013. You cannot claim the EIC for tax years 2013 through 2022. To claim the EIC on your return for 2023, you must complete and attach Form 8862 to your return for that year.

Chapter 6—Detailed Examples

The next few pages contain two detailed examples (with a filled-in Schedule EIC and EIC Worksheet) that may be helpful if you have questions about claiming the EIC.

Example 1—Sharon Rose

Sharon Rose is age 63 and retired. She received \$7,000 in social security benefits during the year and \$8,000 from a part-time job. She also received a taxable pension of \$6,400. Sharon had no other income. Her AGI on line 22 of Form 1040A is \$14,400 (\$8,000 + \$6,400).

Sharon is not married and lived alone in the United States for the entire year. She cannot be claimed as a dependent on anyone else's return. She does not have any investment income and does not have a qualifying child.

Sharon reads the steps for eligibility in her Form 1040A instructions. In *Step 1* she discovers that, because her AGI (\$14,400) is not less than \$14,340, she cannot take the EIC. She completes the rest of her Form 1040A and files it with the IRS.

Example 2—Cynthia and Jerry Grey

Cynthia and Jerry Grey have two children, Kirk, age 8, and Susanne, age 6. The children lived with Cynthia and Jerry for all of 2013. Cynthia earned wages of \$15,000 and Jerry had wages of \$10,000. The Greys received \$525 in interest on their savings account. They had no other income in 2013.

Cynthia and Jerry have the 2013 Form 1040A and instructions. They want to see if they qualify for the EIC, so they follow the steps in the instructions for lines 38a and 38b.

Step 1. The amount Cynthia and Jerry entered on Form 1040A, line 22, was \$25,525. They both have valid social security numbers (SSNs). They will file a joint return. Neither Cynthia nor Jerry is a nonresident alien. Therefore, the answers they give to the questions in *Step 1* allow them to proceed to *Step 2*.

Step 2. The only investment income the Greys have is their \$525 interest income. That amount is not more than \$3,300, so they answer “No” to the second question in *Step 2* and go to *Step 3*.

Step 3. Their children, Kirk and Susanne, meet the relationship, age, residency, and joint return tests to be Cynthia and Jerry's qualifying children, so Cynthia and Jerry answer “Yes” to the first question in *Step 3*. Kirk and Susanne are not qualifying children of anyone else. Both children have valid SSNs. Cynthia and Jerry are filing a joint return, so they answer “No” to the second question in *Step 3*. This means they can skip question 3 and *Step 4* and go to *Step 5*.

Step 5. Cynthia and Jerry figure their earned income to be \$25,000, the amount of their combined wages. This is less than \$48,378, so they go to *Step 6* to figure their credit.

Step 6. Cynthia and Jerry want to figure their EIC themselves, so they complete the EIC Worksheet in the Form 1040A instructions (shown later).

Completing the EIC Worksheet. Cynthia and Jerry complete their worksheet as follows.

1. Cynthia and Jerry enter their total earned income (\$25,000) on line 1.
2. To find their credit, they go to the EIC Table (shown later in this publication). The part of the EIC Table they use is included as part of this example. They find their earned income of \$25,000 in the range of \$25,000 to \$25,050. They follow this line across to the column *Two children* under *Married filing jointly* and find \$4,918. They enter \$4,918 on line 2.
3. They enter on line 3 their AGI (\$25,525) and see that it is different from the amount on line 1.
4. They look up \$25,525 in the EIC Table and enter the amount of \$4,813 on line 5.
5. They enter \$4,813 on line 6. This is the smaller of the line 2 amount (\$4,918) and the line 5 amount (\$4,813).
6. The Greys enter \$4,813 on line 38a of their Form 1040A. They will now complete Schedule EIC (shown later) and attach it to their return. They will keep the EIC Worksheet for their records.

Excerpt from EIC Table for Example 2

If the amount you are looking up from the worksheet is—		And your filing status is—							
		Single, head of household, or qualifying widow(er) and you have—				Married filing jointly and you have—			
		No Children	One Child	Two Children	Three Children	No Children	One Child	Two Children	Three Children
At least	But less than	Your credit is—				Your credit is—			
25,000	25,050	0	2,053	3,794	4,465	0	2,906	4,918	5,590
25,050	25,100	0	2,045	3,783	4,455	0	2,898	4,908	5,579
25,100	25,150	0	2,037	3,772	4,444	0	2,890	4,897	5,569
25,150	25,200	0	2,029	3,762	4,433	0	2,882	4,887	5,558
25,200	25,250	0	2,021	3,751	4,423	0	2,874	4,876	5,548
25,250	25,300	0	2,013	3,741	4,412	0	2,866	4,866	5,537
25,300	25,350	0	2,005	3,730	4,402	0	2,858	4,855	5,526
25,350	25,400	0	1,997	3,720	4,391	0	2,850	4,844	5,516
25,400	25,450	0	1,989	3,709	4,381	0	2,842	4,834	5,505
25,450	25,500	0	1,981	3,699	4,370	0	2,834	4,823	5,495
25,500	25,550	0	1,973	3,688	4,360	0	2,826	4,813	5,484
25,550	25,600	0	1,965	3,678	4,349	0	2,818	4,802	5,474
25,600	25,650	0	1,957	3,667	4,339	0	2,810	4,792	5,463
25,650	25,700	0	1,949	3,657	4,328	0	2,802	4,781	5,453
25,700	25,750	0	1,941	3,646	4,318	0	2,794	4,771	5,442

Filled-in EIC Worksheet — Cynthia and Jerry Grey (Page references are to the Form 1040A instructions)

Earned Income Credit (EIC) Worksheet—Lines 38a and 38b

Keep for Your Records



Part 1

All Filers

1. Enter your earned income from Step 5.

1	25,000
---	--------

2. Look up the amount on line 1 in the EIC Table to find the credit. Be sure you use the correct column for your filing status and the number of children you have. Enter the credit here.

2	4,918
---	-------

If line 2 is zero, You cannot take the credit. Enter "No" to the left of the entry space for line 38a.

3. Enter the amount from Form 1040A, line 22.

3	25,525
---	--------

4. Are the amounts on lines 3 and 1 the same?
 Yes. Skip line 5; enter the amount from line 2 on line 6.
 No. Go to line 5.

Part 2

Filers Who Answered "No" on Line 4

5. If you have:
 • No qualifying children, is the amount on line 3 less than \$8,000 (\$13,350 if married filing jointly)?
 • 1 or more qualifying children, is the amount on line 3 less than \$17,550 (\$22,900 if married filing jointly)?
 Yes. Leave line 5 blank; enter the amount from line 2 on line 6.
 No. Look up the amount on line 3 in the EIC Table to find the credit. Be sure you use the correct column for your filing status and the number of children you have. Enter the credit here.

5	4,813
---	-------

Look at the amounts on lines 5 and 2. Then, enter the smaller amount on line 6.

Part 3

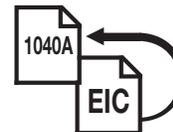
Your Earned Income Credit

6. This is your earned income credit.

6	4,813
---	-------

Enter this amount on Form 1040A, line 38a.

Reminder—
 ✓ If you have a qualifying child, complete and attach Schedule EIC.

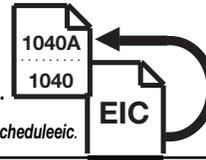


If your EIC for a year after 1996 was reduced or disallowed, see Form 8862, who must file, earlier, to find out if you must file Form 8862 to take the credit for 2013.

Filed-in Schedule EIC—Cynthia and Jerry Grey

SCHEDULE EIC
(Form 1040A or 1040)

Earned Income Credit
Qualifying Child Information



OMB No. 1545-0074

2013

Attachment
Sequence No. **43**

Department of the Treasury
Internal Revenue Service (99)

- ▶ Complete and attach to Form 1040A or 1040 only if you have a qualifying child.
- ▶ Information about Schedule EIC (Form 1040A or 1040) and its instructions is at www.irs.gov/scheduleeic.

Name(s) shown on return

Cynthia and Jerry Grey

Your social security number

333-00-5555

Before you begin:

- See the instructions for Form 1040A, lines 38a and 38b, or Form 1040, lines 64a and 64b, to make sure that (a) you can take the EIC, and (b) you have a qualifying child.
- Be sure the child's name on line 1 and social security number (SSN) on line 2 agree with the child's social security card. Otherwise, at the time we process your return, we may reduce or disallow your EIC. If the name or SSN on the child's social security card is not correct, call the Social Security Administration at 1-800-772-1213.



- If you take the EIC even though you are not eligible, you may not be allowed to take the credit for up to 10 years. See the instructions for details.
- It will take us longer to process your return and issue your refund if you do not fill in all lines that apply for each qualifying child.

Qualifying Child Information

Child 1

Child 2

Child 3

1 Child's name	First name	Last name	First name	Last name	First name	Last name
If you have more than three qualifying children, you only have to list three to get the maximum credit.	Kirk	Grey	Susanne	Grey		
2 Child's SSN The child must have an SSN as defined in the instructions for Form 1040A, lines 38a and 38b, or Form 1040, lines 64a and 64b, unless the child was born and died in 2013. If your child was born and died in 2013 and did not have an SSN, enter "Died" on this line and attach a copy of the child's birth certificate, death certificate, or hospital medical records.	123-00-5678		800-00-4321			
3 Child's year of birth	Year <u>2 0 0 5</u> <i>If born after 1994 and the child was younger than you (or your spouse, if filing jointly), skip lines 4a and 4b; go to line 5.</i>		Year <u>2 0 0 7</u> <i>If born after 1994 and the child was younger than you (or your spouse, if filing jointly), skip lines 4a and 4b; go to line 5.</i>		Year _____ <i>If born after 1994 and the child was younger than you (or your spouse, if filing jointly), skip lines 4a and 4b; go to line 5.</i>	
4 a Was the child under age 24 at the end of 2013, a student, and younger than you (or your spouse, if filing jointly)?	<input type="checkbox"/> Yes. <input type="checkbox"/> No. <i>Go to line 5.</i>	<input type="checkbox"/> No. <input type="checkbox"/> Yes. <i>Go to line 4b.</i>	<input type="checkbox"/> Yes. <input type="checkbox"/> No. <i>Go to line 5.</i>	<input type="checkbox"/> No. <input type="checkbox"/> Yes. <i>Go to line 4b.</i>	<input type="checkbox"/> Yes. <input type="checkbox"/> No. <i>Go to line 5.</i>	<input type="checkbox"/> No. <input type="checkbox"/> Yes. <i>Go to line 4b.</i>
b Was the child permanently and totally disabled during any part of 2013?	<input type="checkbox"/> Yes. <input type="checkbox"/> No. <i>Go to line 5.</i>	<input type="checkbox"/> No. <input type="checkbox"/> Yes. The child is not a qualifying child.	<input type="checkbox"/> Yes. <input type="checkbox"/> No. <i>Go to line 5.</i>	<input type="checkbox"/> No. <input type="checkbox"/> Yes. The child is not a qualifying child.	<input type="checkbox"/> Yes. <input type="checkbox"/> No. <i>Go to line 5.</i>	<input type="checkbox"/> No. <input type="checkbox"/> Yes. The child is not a qualifying child.
5 Child's relationship to you (for example, son, daughter, grandchild, niece, nephew, foster child, etc.)	son		daughter			
6 Number of months child lived with you in the United States during 2013 • If the child lived with you for more than half of 2013 but less than 7 months, enter "7." • If the child was born or died in 2013 and your home was the child's home for more than half the time he or she was alive during 2013, enter "12."	<u>12</u> months <i>Do not enter more than 12 months.</i>		<u>12</u> months <i>Do not enter more than 12 months.</i>		_____ months <i>Do not enter more than 12 months.</i>	



You may claim the EIC if you answer "Yes" to all the following questions.*

- | | Yes | No |
|--|--------------------------|--------------------------|
| 1. Is your AGI less than: <ul style="list-style-type: none"> • \$14,340 (\$19,680 for married filing jointly) if you do not have a qualifying child, • \$37,870 (\$43,210 for married filing jointly) if you have one qualifying child, • \$43,038 (\$48,378 for married filing jointly) if you have two qualifying children, or • \$46,227 (\$51,567 for married filing jointly) if you have more than two qualifying children? (See Rule 1.) | <input type="checkbox"/> | <input type="checkbox"/> |
| 2. Do you, your spouse, and your qualifying child each have a valid SSN? (See Rule 2.) | <input type="checkbox"/> | <input type="checkbox"/> |
| 3. Is your filing status married filing jointly, head of household, qualifying widow(er), or single? (See Rule 3.)
Caution: If you or your spouse is a nonresident alien, answer "Yes" only if your filing status is married filing jointly. (See Rule 4.) | <input type="checkbox"/> | <input type="checkbox"/> |
| 4. Answer "Yes" if you are not filing Form 2555 or Form 2555-EZ. Otherwise, answer "No." (See Rule 5.) | <input type="checkbox"/> | <input type="checkbox"/> |
| 5. Is your investment income \$3,300 or less? (See Rule 6.) | <input type="checkbox"/> | <input type="checkbox"/> |
| 6. Is your total earned income at least \$1 but less than: <ul style="list-style-type: none"> • \$14,340 (\$19,680 for married filing jointly) if you do not have a qualifying child, • \$37,870 (\$43,210 for married filing jointly) if you have one qualifying child, • \$43,038 (\$48,378 for married filing jointly) if you have two qualifying children, or • \$46,227 (\$51,567 for married filing jointly) if you have more than two qualifying children? (See Rules 7 and 15.) | <input type="checkbox"/> | <input type="checkbox"/> |
| 7. Answer "Yes" if (a) you are not a qualifying child of another taxpayer or (b) you are filing a joint return. Otherwise, answer "No." (See Rules 10 and 13.)
STOP: If you have a qualifying child, answer questions 8 and 9 and skip 10–12. If you do not have a qualifying child, skip questions 8 and 9 and answer 10–12.* | <input type="checkbox"/> | <input type="checkbox"/> |
| 8. Does your child meet the relationship, age, residency, and joint return tests for a qualifying child? (See Rule 8.) | <input type="checkbox"/> | <input type="checkbox"/> |
| 9. Is your child a qualifying child only for you? Answer "Yes" if (a) your qualifying child does not meet the tests to be a qualifying child of any other person or (b) your qualifying child meets the tests to be a qualifying child of another person but you are the person entitled to treat the child as a qualifying child under the tiebreaker rules explained in Rule 9. Answer "No" if the other person is the one entitled to treat the child as a qualifying child under the tiebreaker rules. | <input type="checkbox"/> | <input type="checkbox"/> |
| 10. Were you (or your spouse if filing a joint return) at least age 25 but under age 65 at the end of 2013? (See Rule 11.) | <input type="checkbox"/> | <input type="checkbox"/> |
| 11. Answer "Yes" if (a) you cannot be claimed as a dependent on anyone else's return or (b) you are filing a joint return. Otherwise, answer "No." (See Rule 12.) | <input type="checkbox"/> | <input type="checkbox"/> |
| 12. Was your main home (and your spouse's if filing a joint return) in the United States for more than half the year? (See Rule 14.) | <input type="checkbox"/> | <input type="checkbox"/> |

PERSONS WITH A QUALIFYING CHILD: If you answered "Yes" to questions 1 through 9, you can claim the EIC. Remember to fill out Schedule EIC and attach it to your Form 1040 or Form 1040A. You cannot use Form 1040EZ. If you answered "Yes" to questions 1 through 7 and "No" to question 8, answer questions 10 through 12 to see if you can claim the EIC without a qualifying child.

PERSONS WITHOUT A QUALIFYING CHILD: If you answered "Yes" to questions 1 through 7, and 10 through 12, you can claim the EIC.

If you answered "No" to any question that applies to you: You cannot claim the EIC.

2013 Earned Income Credit (EIC) Table

Caution. This is not a tax table.

1. To find your credit, read down the "At least - But less than" columns and find the line that includes the amount you were told to look up from your EIC Worksheet.

2. Then, go to the column that includes your filing status and the number of qualifying children you have. Enter the credit from that column on your EIC Worksheet.

Example. If your filing status is single, you have one qualifying child, and the amount you are looking up from your EIC Worksheet is \$2,455, you would enter \$842.

If the amount you are looking up from the worksheet is—		And your filing status is—			
		Single, head of household, or qualifying widow(er) and the number of children you have is—			
		0	1	2	3
At least	But less than	Your credit is—			
2,400	2,450	186	825	970	1,091
2,450	2,500	189	842	990	1,114

If the amount you are looking up from the worksheet is—	And your filing status is—							
	Single, head of household, or qualifying widow(er) and the number of children you have is—				Married filing jointly and the number of children you have is—			
	0	1	2	3	0	1	2	3
But less than	Your credit is—				Your credit is—			
At least								
\$1 50	\$2 6	\$9 26	\$10 30	\$11 34	\$2 6	\$9 26	\$10 30	\$11 34
100 150	10 13	43 60	50 70	56 79	10 13	43 60	50 70	56 79
150 200	13 17	60 77	70 90	79 101	13 17	60 77	70 90	79 101
200 250	17 21	77 94	90 110	101 124	17 21	77 94	90 110	101 124
250 300	21 25	94 111	110 130	124 146	21 25	94 111	110 130	124 146
300 350	25 29	111 128	130 150	146 169	25 29	111 128	130 150	146 169
350 400	29 33	128 145	150 170	169 191	29 33	128 145	150 170	169 191
400 450	33 36	145 162	170 190	191 214	33 36	145 162	170 190	191 214
450 500	36 40	162 179	190 210	214 236	36 40	162 179	190 210	214 236
500 550	40 44	179 196	210 230	236 259	40 44	179 196	210 230	236 259
550 600	44 48	196 213	230 250	259 281	44 48	196 213	230 250	259 281
600 650	48 52	213 230	250 270	281 304	48 52	213 230	250 270	281 304
650 700	52 55	230 247	270 290	304 326	52 55	230 247	270 290	304 326
700 750	55 59	247 264	290 310	326 349	55 59	247 264	290 310	326 349
750 800	59 63	264 281	310 330	349 371	59 63	264 281	310 330	349 371
800 850	63 67	281 298	330 350	371 394	63 67	281 298	330 350	371 394
850 900	67 71	298 315	350 370	394 416	67 71	298 315	350 370	394 416
900 950	71 75	315 332	370 390	416 439	71 75	315 332	370 390	416 439
950 1,000	75 78	332 349	390 410	439 461	75 78	332 349	390 410	439 461
1,000 1,050	78 82	349 366	410 430	461 484	78 82	349 366	410 430	461 484
1,050 1,100	82 86	366 383	430 450	484 506	82 86	366 383	430 450	484 506
1,100 1,150	86 90	383 400	450 470	506 529	86 90	383 400	450 470	506 529
1,150 1,200	90 94	400 417	470 490	529 551	90 94	400 417	470 490	529 551
1,200 1,250	94 98	417 434	490 510	551 574	94 98	417 434	490 510	551 574
1,250 1,300	98 101	434 451	510 530	574 596	98 101	434 451	510 530	574 596
1,300 1,350	101 105	451 468	530 550	596 619	101 105	451 468	530 550	596 619
1,350 1,400	105 109	468 485	550 570	619 641	105 109	468 485	550 570	619 641
1,400 1,450	109 113	485 502	570 590	641 664	109 113	485 502	570 590	641 664
1,450 1,500	113 117	502 519	590 610	664 686	113 117	502 519	590 610	664 686
1,500 1,550	117 120	519 536	610 630	686 709	117 120	519 536	610 630	686 709
1,550 1,600	120 124	536 553	630 650	709 731	120 124	536 553	630 650	709 731
1,600 1,650	124 128	553 570	650 670	731 754	124 128	553 570	650 670	731 754
1,650 1,700	128 132	570 587	670 690	754 776	128 132	570 587	670 690	754 776
1,700 1,750	132 136	587 604	690 710	776 799	132 136	587 604	690 710	776 799
1,750 1,800	136 140	604 621	710 730	799 821	136 140	604 621	710 730	799 821
1,800 1,850	140 143	621 638	730 750	821 844	140 143	621 638	730 750	821 844
1,850 1,900	143 147	638 655	750 770	844 866	143 147	638 655	750 770	844 866
1,900 1,950	147 151	655 672	770 790	866 889	147 151	655 672	770 790	866 889
1,950 2,000	151 155	672 689	790 810	889 911	151 155	672 689	790 810	889 911
2,000 2,050	155 159	689 706	810 830	911 934	155 159	689 706	810 830	911 934
2,050 2,100	159 163	706 723	830 850	934 956	159 163	706 723	830 850	934 956
2,100 2,150	163 166	723 740	850 870	956 979	163 166	723 740	850 870	956 979
2,150 2,200	166 170	740 757	870 890	979 1,001	166 170	740 757	870 890	979 1,001
2,200 2,250	170 174	757 774	890 910	1,001 1,024	170 174	757 774	890 910	1,001 1,024
2,250 2,300	174 178	774 791	910 930	1,024 1,046	174 178	774 791	910 930	1,024 1,046
2,300 2,350	178 182	791 808	930 950	1,046 1,069	178 182	791 808	930 950	1,046 1,069
2,350 2,400	182 186	808 825	950 970	1,069 1,091	182 186	808 825	950 970	1,069 1,091
2,400 2,450	186 189	825 842	970 990	1,091 1,114	186 189	825 842	970 990	1,091 1,114
2,450 2,500	189 193	842 859	990 1,010	1,114 1,136	189 193	842 859	990 1,010	1,114 1,136
2,500 2,550	193 197	859 876	1,010 1,030	1,136 1,159	193 197	859 876	1,010 1,030	1,136 1,159
2,550 2,600	197 201	876 893	1,030 1,050	1,159 1,181	197 201	876 893	1,030 1,050	1,159 1,181
2,600 2,650	201 205	893 910	1,050 1,070	1,181 1,204	201 205	893 910	1,050 1,070	1,181 1,204
2,650 2,700	205 208	910 927	1,070 1,090	1,204 1,226	205 208	910 927	1,070 1,090	1,204 1,226
2,700 2,750	208 212	927 944	1,090 1,110	1,226 1,249	208 212	927 944	1,090 1,110	1,226 1,249
2,750 2,800	212 216	944 961	1,110 1,130	1,249 1,271	212 216	944 961	1,110 1,130	1,249 1,271
2,800 2,850	216 220	961 978	1,130 1,150	1,271 1,294	216 220	961 978	1,130 1,150	1,271 1,294
2,850 2,900	220 224	978 995	1,150 1,170	1,294 1,316	220 224	978 995	1,150 1,170	1,294 1,316
2,900 2,950	224 228	995 1,012	1,170 1,190	1,316 1,339	224 228	995 1,012	1,170 1,190	1,316 1,339
2,950 3,000	228 231	1,012 1,029	1,190 1,210	1,339 1,361	228 231	1,012 1,029	1,190 1,210	1,339 1,361
3,000 3,050	231 235	1,029 1,046	1,210 1,230	1,361 1,384	231 235	1,029 1,046	1,210 1,230	1,361 1,384
3,050 3,100	235 239	1,046 1,063	1,230 1,250	1,384 1,406	235 239	1,046 1,063	1,230 1,250	1,384 1,406
3,100 3,150	239 243	1,063 1,080	1,250 1,270	1,406 1,429	239 243	1,063 1,080	1,250 1,270	1,406 1,429
3,150 3,200	243 247	1,080 1,097	1,270 1,290	1,429 1,451	243 247	1,080 1,097	1,270 1,290	1,429 1,451
3,200 3,250	247 251	1,097 1,114	1,290 1,310	1,451 1,474	247 251	1,097 1,114	1,290 1,310	1,451 1,474
3,250 3,300	251 254	1,114 1,131	1,310 1,330	1,474 1,496	251 254	1,114 1,131	1,310 1,330	1,474 1,496
3,300 3,350	254 258	1,131 1,148	1,330 1,350	1,496 1,519	254 258	1,131 1,148	1,330 1,350	1,496 1,519
3,350 3,400	258 262	1,148 1,165	1,350 1,370	1,519 1,541	258 262	1,148 1,165	1,350 1,370	1,519 1,541
3,400 3,450	262 266	1,165 1,182	1,370 1,390	1,541 1,564	262 266	1,165 1,182	1,370 1,390	1,541 1,564
3,450 3,500	266 270	1,182 1,199	1,390 1,410	1,564 1,586	266 270	1,182 1,199	1,390 1,410	1,564 1,586
3,500 3,550	270 273	1,199 1,216	1,410 1,430	1,586 1,609	270 273	1,199 1,216	1,410 1,430	1,586 1,609
3,550 3,600	273 277	1,216 1,233	1,430 1,450	1,609 1,631	273 277	1,216 1,233	1,430 1,450	1,609 1,631
3,600 3,650	277 281	1,233 1,250	1,450 1,470	1,631 1,654	277 281	1,233 1,250	1,450 1,470	1,631 1,654
3,650 3,700	281 285	1,250 1,267	1,470 1,490	1,654 1,676	281 285	1,250 1,267	1,470 1,490	1,654 1,676
3,700 3,750	285 289	1,267 1,284	1,490 1,510	1,676 1,699	285 289	1,267 1,284	1,490 1,510	1,676 1,699
3,750 3,800	289 293	1,284 1,301	1,510 1,530	1,699 1,721	289 293	1,284 1,301	1,510 1,530	1,699 1,721
3,800 3,850	293 296	1,301 1,318	1,530 1,550	1,721 1,744	293 296	1,301 1,318	1,530 1,550	1,721 1,744
3,850 3,900	296 300	1,318 1,335	1,550 1,570	1,744 1,766	296 300	1,318 1,335	1,550 1,570	1,744 1,766
3,900 3,950	300 304	1,335 1,352	1,570 1,590	1,766 1,789	300 304	1,335 1,352	1,570 1,590	1,766 1,789
3,950 4,000	304 308	1,352 1,369	1,590 1,610	1,789 1,811	304 308	1,352 1,369	1,590 1,610	1,789 1,811
4,000 4,050	308 312	1,369 1,386	1,610 1,630	1,811 1,834	308 312	1,369 1,386	1,610 1,630	1,811 1,834
4,050 4,100	312 316	1,386 1,403	1,630 1,650	1,834 1,856	312 316	1,386 1,403	1,630 1,650	1,834 1,856
4,100 4,150	316 319	1,403 1,420	1,650 1,670	1,856 1,879	316 319	1,403 1,420	1,650 1,670	1,856 1,879
4,150 4,200	319 323	1,420 1,437	1,670 1,690	1,879 1,901	319 323	1,420 1,437	1,670 1,690	1,879 1,901
4,200 4,250	323 327	1,437 1,454	1,690 1,710	1,901 1,924	323 327	1,437 1,454	1,690 1,710	1,901 1,924
4,250 4,300	327 331	1,454 1,471	1,710 1,730	1,9				

Earned Income Credit (EIC) Table - Continued

(Caution. This is not a tax table.)

If the amount you are looking up from the worksheet is-	And your filing status is-								If the amount you are looking up from the worksheet is-	And your filing status is-							
	Single, head of household, or qualifying widow(er) and the number of children you have is-				Married filing jointly and the number of children you have is-					Single, head of household, or qualifying widow(er) and the number of children you have is-				Married filing jointly and the number of children you have is-			
	0	1	2	3	0	1	2	3		0	1	2	3	0	1	2	3
But less At least than	Your credit is-				Your credit is-				But less At least than	Your credit is-				Your credit is-			
5,000 5,050	384	1,709	2,010	2,261	384	1,709	2,010	2,261	8,000 8,050	483	2,729	3,210	3,611	487	2,729	3,210	3,611
5,050 5,100	388	1,726	2,030	2,284	388	1,726	2,030	2,284	8,050 8,100	479	2,746	3,230	3,634	487	2,746	3,230	3,634
5,100 5,150	392	1,743	2,050	2,306	392	1,743	2,050	2,306	8,100 8,150	475	2,763	3,250	3,656	487	2,763	3,250	3,656
5,150 5,200	396	1,760	2,070	2,329	396	1,760	2,070	2,329	8,150 8,200	472	2,780	3,270	3,679	487	2,780	3,270	3,679
5,200 5,250	400	1,777	2,090	2,351	400	1,777	2,090	2,351	8,200 8,250	468	2,797	3,290	3,701	487	2,797	3,290	3,701
5,250 5,300	404	1,794	2,110	2,374	404	1,794	2,110	2,374	8,250 8,300	464	2,814	3,310	3,724	487	2,814	3,310	3,724
5,300 5,350	407	1,811	2,130	2,396	407	1,811	2,130	2,396	8,300 8,350	460	2,831	3,330	3,746	487	2,831	3,330	3,746
5,350 5,400	411	1,828	2,150	2,419	411	1,828	2,150	2,419	8,350 8,400	456	2,848	3,350	3,769	487	2,848	3,350	3,769
5,400 5,450	415	1,845	2,170	2,441	415	1,845	2,170	2,441	8,400 8,450	452	2,865	3,370	3,791	487	2,865	3,370	3,791
5,450 5,500	419	1,862	2,190	2,464	419	1,862	2,190	2,464	8,450 8,500	449	2,882	3,390	3,814	487	2,882	3,390	3,814
5,500 5,550	423	1,879	2,210	2,486	423	1,879	2,210	2,486	8,500 8,550	445	2,899	3,410	3,836	487	2,899	3,410	3,836
5,550 5,600	426	1,896	2,230	2,509	426	1,896	2,230	2,509	8,550 8,600	441	2,916	3,430	3,859	487	2,916	3,430	3,859
5,600 5,650	430	1,913	2,250	2,531	430	1,913	2,250	2,531	8,600 8,650	437	2,933	3,450	3,881	487	2,933	3,450	3,881
5,650 5,700	434	1,930	2,270	2,554	434	1,930	2,270	2,554	8,650 8,700	433	2,950	3,470	3,904	487	2,950	3,470	3,904
	438	1,947	2,290	2,576	438	1,947	2,290	2,576	8,700 8,750	430	2,967	3,490	3,926	487	2,967	3,490	3,926
5,750 5,800	442	1,964	2,310	2,599	442	1,964	2,310	2,599	8,750 8,800	426	2,984	3,510	3,949	487	2,984	3,510	3,949
5,800 5,850	446	1,981	2,330	2,621	446	1,981	2,330	2,621	8,800 8,850	422	3,001	3,530	3,971	487	3,001	3,530	3,971
5,850 5,900	449	1,998	2,350	2,644	449	1,998	2,350	2,644	8,850 8,900	418	3,018	3,550	3,994	487	3,018	3,550	3,994
5,900 5,950	453	2,015	2,370	2,666	453	2,015	2,370	2,666	8,900 8,950	414	3,035	3,570	4,016	487	3,035	3,570	4,016
5,950 6,000	457	2,032	2,390	2,689	457	2,032	2,390	2,689	8,950 9,000	410	3,052	3,590	4,039	487	3,052	3,590	4,039
6,000 6,050	461	2,049	2,410	2,711	461	2,049	2,410	2,711	9,000 9,050	407	3,069	3,610	4,061	487	3,069	3,610	4,061
6,050 6,100	465	2,066	2,430	2,734	465	2,066	2,430	2,734	9,050 9,100	403	3,086	3,630	4,084	487	3,086	3,630	4,084
6,100 6,150	469	2,083	2,450	2,756	469	2,083	2,450	2,756	9,100 9,150	399	3,103	3,650	4,106	487	3,103	3,650	4,106
6,150 6,200	472	2,100	2,470	2,779	472	2,100	2,470	2,779	9,150 9,200	395	3,120	3,670	4,129	487	3,120	3,670	4,129
6,200 6,250	476	2,117	2,490	2,801	476	2,117	2,490	2,801	9,200 9,250	391	3,137	3,690	4,151	487	3,137	3,690	4,151
6,250 6,300	480	2,134	2,510	2,824	480	2,134	2,510	2,824	9,250 9,300	387	3,154	3,710	4,174	487	3,154	3,710	4,174
6,300 6,350	484	2,151	2,530	2,846	484	2,151	2,530	2,846	9,300 9,350	384	3,171	3,730	4,196	487	3,171	3,730	4,196
6,350 6,400	487	2,168	2,550	2,869	487	2,168	2,550	2,869	9,350 9,400	380	3,188	3,750	4,219	487	3,188	3,750	4,219
6,400 6,450	487	2,185	2,570	2,891	487	2,185	2,570	2,891	9,400 9,450	376	3,205	3,770	4,241	487	3,205	3,770	4,241
6,450 6,500	487	2,202	2,590	2,914	487	2,202	2,590	2,914	9,450 9,500	372	3,222	3,790	4,264	487	3,222	3,790	4,264
6,500 6,550	487	2,219	2,610	2,936	487	2,219	2,610	2,936	9,500 9,550	368	3,239	3,810	4,286	487	3,239	3,810	4,286
6,550 6,600	487	2,236	2,630	2,959	487	2,236	2,630	2,959	9,550 9,600	365	3,256	3,830	4,309	487	3,256	3,830	4,309
6,600 6,650	487	2,253	2,650	2,981	487	2,253	2,650	2,981	9,600 9,650	361	3,273	3,850	4,331	487	3,273	3,850	4,331
6,650 6,700	487	2,270	2,670	3,004	487	2,270	2,670	3,004	9,650 9,700	357	3,290	3,870	4,354	487	3,290	3,870	4,354
	487	2,287	2,690	3,026	487	2,287	2,690	3,026	9,700 9,750	353	3,307	3,890	4,376	487	3,307	3,890	4,376
6,750 6,800	487	2,304	2,710	3,049	487	2,304	2,710	3,049	9,750 9,800	349	3,324	3,910	4,399	487	3,324	3,910	4,399
6,800 6,850	487	2,321	2,730	3,071	487	2,321	2,730	3,071	9,800 9,850	345	3,341	3,930	4,421	487	3,341	3,930	4,421
6,850 6,900	487	2,338	2,750	3,094	487	2,338	2,750	3,094	9,850 9,900	342	3,358	3,950	4,444	487	3,358	3,950	4,444
6,900 6,950	487	2,355	2,770	3,116	487	2,355	2,770	3,116	9,900 9,950	338	3,375	3,970	4,466	487	3,375	3,970	4,466
6,950 7,000	487	2,372	2,790	3,139	487	2,372	2,790	3,139	9,950 10,000	334	3,392	3,990	4,489	487	3,392	3,990	4,489
7,000 7,050	487	2,389	2,810	3,161	487	2,389	2,810	3,161	10,000 10,050	330	3,409	4,010	4,511	487	3,409	4,010	4,511
7,050 7,100	487	2,406	2,830	3,184	487	2,406	2,830	3,184	10,050 10,100	326	3,426	4,030	4,534	487	3,426	4,030	4,534
7,100 7,150	487	2,423	2,850	3,206	487	2,423	2,850	3,206	10,100 10,150	322	3,443	4,050	4,556	487	3,443	4,050	4,556
7,150 7,200	487	2,440	2,870	3,229	487	2,440	2,870	3,229	10,150 10,200	319	3,460	4,070	4,579	487	3,460	4,070	4,579
7,200 7,250	487	2,457	2,890	3,251	487	2,457	2,890	3,251	10,200 10,250	315	3,477	4,090	4,601	487	3,477	4,090	4,601
7,250 7,300	487	2,474	2,910	3,274	487	2,474	2,910	3,274	10,250 10,300	311	3,494	4,110	4,624	487	3,494	4,110	4,624
7,300 7,350	487	2,491	2,930	3,296	487	2,491	2,930	3,296	10,300 10,350	307	3,511	4,130	4,646	487	3,511	4,130	4,646
7,350 7,400	487	2,508	2,950	3,319	487	2,508	2,950	3,319	10,350 10,400	303	3,528	4,150	4,669	487	3,528	4,150	4,669
7,400 7,450	487	2,525	2,970	3,341	487	2,525	2,970	3,341	10,400 10,450	299	3,545	4,170	4,691	487	3,545	4,170	4,691
7,450 7,500	487	2,542	2,990	3,364	487	2,542	2,990	3,364	10,450 10,500	296	3,562	4,190	4,714	487	3,562	4,190	4,714
7,500 7,550	487	2,559	3,010	3,386	487	2,559	3,010	3,386	10,500 10,550	292	3,579	4,210	4,736	487	3,579	4,210	4,736
7,550 7,600	487	2,576	3,030	3,409	487	2,576	3,030	3,409	10,550 10,600	288	3,596	4,230	4,759	487	3,596	4,230	4,759
7,600 7,650	487	2,593	3,050	3,431	487	2,593	3,050	3,431	10,600 10,650	284	3,613	4,250	4,781	487	3,613	4,250	4,781
7,650 7,700	487	2,610	3,070	3,454	487	2,610	3,070	3,454	10,650 10,700	280	3,630	4,270	4,804	487	3,630	4,270	4,804
7,700 7,750	487	2,627	3,090	3,476	487	2,627	3,090	3,476	10,700 10,750	277	3,647	4,290	4,826	487	3,647	4,290	4,826
7,750 7,800	487	2,644	3,110	3,499	487	2,644	3,110	3,499	10,750 10,800	273	3,664	4,310	4,849	487	3,664	4,310	4,849
7,800 7,850	487	2,661	3,130	3,521	487	2,661	3,130	3,521	10,800 10,850	269	3,681	4,330	4,871	487	3,681	4,330	4,871
7,850 7,900	487	2,678	3,150	3,544	487	2,678	3,150	3,544	10,850 10,900	265	3,698	4,350	4,894	487	3,698	4,350	4,894
7,900 7,950	487	2,695	3,170	3,566	487	2,695											

Earned Income Credit (EIC) Table - Continued

(Caution. This is not a tax table.)

If the amount you are looking up from the worksheet is—	And your filing status is—								If the amount you are looking up from the worksheet is—	And your filing status is—							
	Single, head of household, or qualifying widow(er) and the number of children you have is—				Married filing jointly and the number of children you have is—					Single, head of household, or qualifying widow(er) and the number of children you have is—				Married filing jointly and the number of children you have is—			
	0	1	2	3	0	1	2	3		0	1	2	3	0	1	2	3
But less At least than	Your credit is—				Your credit is—				But less At least than	Your credit is—				Your credit is—			
11,000 11,050	254	3,250	4,410	4,961	487	3,250	4,410	4,961	14,000 14,050	24	3,250	5,372	6,044	433	3,250	5,372	6,044
11,050 11,100	250	3,250	4,430	4,984	487	3,250	4,430	4,984	14,050 14,100	20	3,250	5,372	6,044	429	3,250	5,372	6,044
11,100 11,150	246	3,250	4,450	5,006	487	3,250	4,450	5,006	14,100 14,150	16	3,250	5,372	6,044	425	3,250	5,372	6,044
11,150 11,200	242	3,250	4,470	5,029	487	3,250	4,470	5,029	14,150 14,200	13	3,250	5,372	6,044	421	3,250	5,372	6,044
11,200 11,250	238	3,250	4,490	5,051	487	3,250	4,490	5,051	14,200 14,250	9	3,250	5,372	6,044	417	3,250	5,372	6,044
11,250 11,300	234	3,250	4,510	5,074	487	3,250	4,510	5,074	14,250 14,300	5	3,250	5,372	6,044	413	3,250	5,372	6,044
11,300 11,350	231	3,250	4,530	5,096	487	3,250	4,530	5,096	14,300 14,350	*	3,250	5,372	6,044	410	3,250	5,372	6,044
11,350 11,400	227	3,250	4,550	5,119	487	3,250	4,550	5,119	14,350 14,400	0	3,250	5,372	6,044	406	3,250	5,372	6,044
11,400 11,450	223	3,250	4,570	5,141	487	3,250	4,570	5,141	14,400 14,450	0	3,250	5,372	6,044	402	3,250	5,372	6,044
11,450 11,500	219	3,250	4,590	5,164	487	3,250	4,590	5,164	14,450 14,500	0	3,250	5,372	6,044	398	3,250	5,372	6,044
11,500 11,550	215	3,250	4,610	5,186	487	3,250	4,610	5,186	14,500 14,550	0	3,250	5,372	6,044	394	3,250	5,372	6,044
11,550 11,600	212	3,250	4,630	5,209	487	3,250	4,630	5,209	14,550 14,600	0	3,250	5,372	6,044	391	3,250	5,372	6,044
11,600 11,650	208	3,250	4,650	5,231	487	3,250	4,650	5,231	14,600 14,650	0	3,250	5,372	6,044	387	3,250	5,372	6,044
11,650 11,700	204	3,250	4,670	5,254	487	3,250	4,670	5,254	14,650 14,700	0	3,250	5,372	6,044	383	3,250	5,372	6,044
11,700 11,750	200	3,250	4,690	5,276	487	3,250	4,690	5,276	14,700 14,750	0	3,250	5,372	6,044	379	3,250	5,372	6,044
11,750 11,800	196	3,250	4,710	5,299	487	3,250	4,710	5,299	14,750 14,800	0	3,250	5,372	6,044	375	3,250	5,372	6,044
11,800 11,850	192	3,250	4,730	5,321	487	3,250	4,730	5,321	14,800 14,850	0	3,250	5,372	6,044	371	3,250	5,372	6,044
11,850 11,900	189	3,250	4,750	5,344	487	3,250	4,750	5,344	14,850 14,900	0	3,250	5,372	6,044	368	3,250	5,372	6,044
11,900 11,950	185	3,250	4,770	5,366	487	3,250	4,770	5,366	14,900 14,950	0	3,250	5,372	6,044	364	3,250	5,372	6,044
11,950 12,000	181	3,250	4,790	5,389	487	3,250	4,790	5,389	14,950 15,000	0	3,250	5,372	6,044	360	3,250	5,372	6,044
12,000 12,050	177	3,250	4,810	5,411	487	3,250	4,810	5,411	15,000 15,050	0	3,250	5,372	6,044	356	3,250	5,372	6,044
12,050 12,100	173	3,250	4,830	5,434	487	3,250	4,830	5,434	15,050 15,100	0	3,250	5,372	6,044	352	3,250	5,372	6,044
12,100 12,150	169	3,250	4,850	5,456	487	3,250	4,850	5,456	15,100 15,150	0	3,250	5,372	6,044	348	3,250	5,372	6,044
12,150 12,200	166	3,250	4,870	5,479	487	3,250	4,870	5,479	15,150 15,200	0	3,250	5,372	6,044	345	3,250	5,372	6,044
12,200 12,250	162	3,250	4,890	5,501	487	3,250	4,890	5,501	15,200 15,250	0	3,250	5,372	6,044	341	3,250	5,372	6,044
12,250 12,300	158	3,250	4,910	5,524	487	3,250	4,910	5,524	15,250 15,300	0	3,250	5,372	6,044	337	3,250	5,372	6,044
12,300 12,350	154	3,250	4,930	5,546	487	3,250	4,930	5,546	15,300 15,350	0	3,250	5,372	6,044	333	3,250	5,372	6,044
12,350 12,400	150	3,250	4,950	5,569	487	3,250	4,950	5,569	15,350 15,400	0	3,250	5,372	6,044	329	3,250	5,372	6,044
12,400 12,450	146	3,250	4,970	5,591	487	3,250	4,970	5,591	15,400 15,450	0	3,250	5,372	6,044	326	3,250	5,372	6,044
12,450 12,500	143	3,250	4,990	5,614	487	3,250	4,990	5,614	15,450 15,500	0	3,250	5,372	6,044	322	3,250	5,372	6,044
12,500 12,550	139	3,250	5,010	5,636	487	3,250	5,010	5,636	15,500 15,550	0	3,250	5,372	6,044	318	3,250	5,372	6,044
12,550 12,600	135	3,250	5,030	5,659	487	3,250	5,030	5,659	15,550 15,600	0	3,250	5,372	6,044	314	3,250	5,372	6,044
12,600 12,650	131	3,250	5,050	5,681	487	3,250	5,050	5,681	15,600 15,650	0	3,250	5,372	6,044	310	3,250	5,372	6,044
12,650 12,700	127	3,250	5,070	5,704	487	3,250	5,070	5,704	15,650 15,700	0	3,250	5,372	6,044	306	3,250	5,372	6,044
12,700 12,750	124	3,250	5,090	5,726	487	3,250	5,090	5,726	15,700 15,750	0	3,250	5,372	6,044	303	3,250	5,372	6,044
12,750 12,800	120	3,250	5,110	5,749	487	3,250	5,110	5,749	15,750 15,800	0	3,250	5,372	6,044	299	3,250	5,372	6,044
12,800 12,850	116	3,250	5,130	5,771	487	3,250	5,130	5,771	15,800 15,850	0	3,250	5,372	6,044	295	3,250	5,372	6,044
12,850 12,900	112	3,250	5,150	5,794	487	3,250	5,150	5,794	15,850 15,900	0	3,250	5,372	6,044	291	3,250	5,372	6,044
12,900 12,950	108	3,250	5,170	5,816	487	3,250	5,170	5,816	15,900 15,950	0	3,250	5,372	6,044	287	3,250	5,372	6,044
12,950 13,000	104	3,250	5,190	5,839	487	3,250	5,190	5,839	15,950 16,000	0	3,250	5,372	6,044	283	3,250	5,372	6,044
13,000 13,050	101	3,250	5,210	5,861	487	3,250	5,210	5,861	16,000 16,050	0	3,250	5,372	6,044	280	3,250	5,372	6,044
13,050 13,100	97	3,250	5,230	5,884	487	3,250	5,230	5,884	16,050 16,100	0	3,250	5,372	6,044	276	3,250	5,372	6,044
13,100 13,150	93	3,250	5,250	5,906	487	3,250	5,250	5,906	16,100 16,150	0	3,250	5,372	6,044	272	3,250	5,372	6,044
13,150 13,200	89	3,250	5,270	5,929	487	3,250	5,270	5,929	16,150 16,200	0	3,250	5,372	6,044	268	3,250	5,372	6,044
13,200 13,250	85	3,250	5,290	5,951	487	3,250	5,290	5,951	16,200 16,250	0	3,250	5,372	6,044	264	3,250	5,372	6,044
13,250 13,300	81	3,250	5,310	5,974	487	3,250	5,310	5,974	16,250 16,300	0	3,250	5,372	6,044	260	3,250	5,372	6,044
13,300 13,350	78	3,250	5,330	5,996	487	3,250	5,330	5,996	16,300 16,350	0	3,250	5,372	6,044	257	3,250	5,372	6,044
13,350 13,400	74	3,250	5,350	6,019	482	3,250	5,350	6,019	16,350 16,400	0	3,250	5,372	6,044	253	3,250	5,372	6,044
13,400 13,450	70	3,250	5,372	6,044	479	3,250	5,372	6,044	16,400 16,450	0	3,250	5,372	6,044	249	3,250	5,372	6,044
13,450 13,500	66	3,250	5,372	6,044	475	3,250	5,372	6,044	16,450 16,500	0	3,250	5,372	6,044	245	3,250	5,372	6,044
13,500 13,550	62	3,250	5,372	6,044	471	3,250	5,372	6,044	16,500 16,550	0	3,250	5,372	6,044	241	3,250	5,372	6,044
13,550 13,600	59	3,250	5,372	6,044	467	3,250	5,372	6,044	16,550 16,600	0	3,250	5,372	6,044	238	3,250	5,372	6,044
13,600 13,650	55	3,250	5,372	6,044	463	3,250	5,372	6,044	16,600 16,650	0	3,250	5,372	6,044	234	3,250	5,372	6,044
13,650 13,700	51	3,250	5,372	6,044	459	3,250	5,372	6,044	16,650 16,700	0	3,250	5,372	6,044	230	3,250	5,372	6,044
13,700 13,750	47	3,250	5,372	6,044	456	3,250	5,372	6,044	16,700 16,750	0	3,250	5,372	6,044	226	3,250	5,372	6,044
13,750 13,800	43	3,250	5,372	6,044	452	3,250	5,372	6,044	16,750 16,800	0	3,250	5,372	6,044	222	3,250	5,372	6,044
13,800 13,850	39	3,250	5,372	6,044	448	3,250	5,372	6,044	16,800 16,850	0	3,250	5,372	6,044	218	3,250	5,372	6,044
13,850 13,900	36	3,250	5,372	6,044	444	3,250	5,372	6,044	16,850 16,900	0	3,250	5,372	6,044	215	3,250</		

Earned Income Credit (EIC) Table - Continued

(Caution. This is not a tax table.)

If the amount you are looking up from the worksheet is—	And your filing status is—								If the amount you are looking up from the worksheet is—	And your filing status is—							
	Single, head of household, or qualifying widow(er) and the number of children you have is—				Married filing jointly and the number of children you have is—					Single, head of household, or qualifying widow(er) and the number of children you have is—				Married filing jointly and the number of children you have is—			
	0	1	2	3	0	1	2	3		0	1	2	3	0	1	2	3
But less At least than	Your credit is—				Your credit is—				But less At least than	Your credit is—				Your credit is—			
17,000 17,050	0	3,250	5,372	6,044	203	3,250	5,372	6,044	20,000 20,050	0	2,852	4,847	5,518	0	3,250	5,372	6,044
17,050 17,100	0	3,250	5,372	6,044	199	3,250	5,372	6,044	20,050 20,100	0	2,844	4,836	5,508	0	3,250	5,372	6,044
17,100 17,150	0	3,250	5,372	6,044	195	3,250	5,372	6,044	20,100 20,150	0	2,836	4,825	5,497	0	3,250	5,372	6,044
17,150 17,200	0	3,250	5,372	6,044	192	3,250	5,372	6,044	20,150 20,200	0	2,828	4,815	5,486	0	3,250	5,372	6,044
17,200 17,250	0	3,250	5,372	6,044	188	3,250	5,372	6,044	20,200 20,250	0	2,820	4,804	5,476	0	3,250	5,372	6,044
17,250 17,300	0	3,250	5,372	6,044	184	3,250	5,372	6,044	20,250 20,300	0	2,812	4,794	5,465	0	3,250	5,372	6,044
17,300 17,350	0	3,250	5,372	6,044	180	3,250	5,372	6,044	20,300 20,350	0	2,804	4,783	5,455	0	3,250	5,372	6,044
17,350 17,400	0	3,250	5,372	6,044	176	3,250	5,372	6,044	20,350 20,400	0	2,796	4,773	5,444	0	3,250	5,372	6,044
17,400 17,450	0	3,250	5,372	6,044	173	3,250	5,372	6,044	20,400 20,450	0	2,788	4,762	5,434	0	3,250	5,372	6,044
17,450 17,500	0	3,250	5,372	6,044	169	3,250	5,372	6,044	20,450 20,500	0	2,780	4,752	5,423	0	3,250	5,372	6,044
17,500 17,550	0	3,250	5,372	6,044	165	3,250	5,372	6,044	20,500 20,550	0	2,772	4,741	5,413	0	3,250	5,372	6,044
17,550 17,600	0	3,243	5,363	6,034	161	3,250	5,372	6,044	20,550 20,600	0	2,764	4,731	5,402	0	3,250	5,372	6,044
17,600 17,650	0	3,235	5,352	6,023	157	3,250	5,372	6,044	20,600 20,650	0	2,756	4,720	5,392	0	3,250	5,372	6,044
17,650 17,700	0	3,227	5,341	6,013	153	3,250	5,372	6,044	20,650 20,700	0	2,748	4,710	5,381	0	3,250	5,372	6,044
17,700 17,750	0	3,219	5,331	6,002	150	3,250	5,372	6,044	20,700 20,750	0	2,740	4,699	5,371	0	3,250	5,372	6,044
17,750 17,800	0	3,211	5,320	5,992	146	3,250	5,372	6,044	20,750 20,800	0	2,732	4,689	5,360	0	3,250	5,372	6,044
17,800 17,850	0	3,203	5,310	5,981	142	3,250	5,372	6,044	20,800 20,850	0	2,724	4,678	5,350	0	3,250	5,372	6,044
17,850 17,900	0	3,195	5,299	5,971	138	3,250	5,372	6,044	20,850 20,900	0	2,716	4,668	5,339	0	3,250	5,372	6,044
17,900 17,950	0	3,187	5,289	5,960	134	3,250	5,372	6,044	20,900 20,950	0	2,708	4,657	5,329	0	3,250	5,372	6,044
17,950 18,000	0	3,179	5,278	5,950	130	3,250	5,372	6,044	20,950 21,000	0	2,700	4,646	5,318	0	3,250	5,372	6,044
18,000 18,050	0	3,171	5,268	5,939	127	3,250	5,372	6,044	21,000 21,050	0	2,692	4,636	5,307	0	3,250	5,372	6,044
18,050 18,100	0	3,163	5,257	5,929	123	3,250	5,372	6,044	21,050 21,100	0	2,684	4,625	5,297	0	3,250	5,372	6,044
18,100 18,150	0	3,155	5,247	5,918	119	3,250	5,372	6,044	21,100 21,150	0	2,676	4,615	5,286	0	3,250	5,372	6,044
18,150 18,200	0	3,147	5,236	5,908	115	3,250	5,372	6,044	21,150 21,200	0	2,668	4,604	5,276	0	3,250	5,372	6,044
18,200 18,250	0	3,139	5,226	5,897	111	3,250	5,372	6,044	21,200 21,250	0	2,660	4,594	5,265	0	3,250	5,372	6,044
18,250 18,300	0	3,131	5,215	5,887	107	3,250	5,372	6,044	21,250 21,300	0	2,652	4,583	5,255	0	3,250	5,372	6,044
18,300 18,350	0	3,123	5,205	5,876	104	3,250	5,372	6,044	21,300 21,350	0	2,644	4,573	5,244	0	3,250	5,372	6,044
18,350 18,400	0	3,115	5,194	5,866	100	3,250	5,372	6,044	21,350 21,400	0	2,636	4,562	5,234	0	3,250	5,372	6,044
18,400 18,450	0	3,107	5,184	5,855	96	3,250	5,372	6,044	21,400 21,450	0	2,628	4,552	5,223	0	3,250	5,372	6,044
18,450 18,500	0	3,099	5,173	5,844	92	3,250	5,372	6,044	21,450 21,500	0	2,620	4,541	5,213	0	3,250	5,372	6,044
18,500 18,550	0	3,091	5,162	5,834	88	3,250	5,372	6,044	21,500 21,550	0	2,612	4,531	5,202	0	3,250	5,372	6,044
18,550 18,600	0	3,083	5,152	5,823	85	3,250	5,372	6,044	21,550 21,600	0	2,604	4,520	5,192	0	3,250	5,372	6,044
18,600 18,650	0	3,075	5,141	5,813	81	3,250	5,372	6,044	21,600 21,650	0	2,596	4,510	5,181	0	3,250	5,372	6,044
18,650 18,700	0	3,067	5,131	5,802	77	3,250	5,372	6,044	21,650 21,700	0	2,588	4,499	5,171	0	3,250	5,372	6,044
18,700 18,750	0	3,059	5,120	5,792	73	3,250	5,372	6,044	21,700 21,750	0	2,580	4,489	5,160	0	3,250	5,372	6,044
18,750 18,800	0	3,051	5,110	5,781	69	3,250	5,372	6,044	21,750 21,800	0	2,572	4,478	5,150	0	3,250	5,372	6,044
18,800 18,850	0	3,043	5,099	5,771	65	3,250	5,372	6,044	21,800 21,850	0	2,564	4,467	5,139	0	3,250	5,372	6,044
18,850 18,900	0	3,035	5,089	5,760	62	3,250	5,372	6,044	21,850 21,900	0	2,556	4,457	5,128	0	3,250	5,372	6,044
18,900 18,950	0	3,027	5,078	5,750	58	3,250	5,372	6,044	21,900 21,950	0	2,548	4,446	5,118	0	3,250	5,372	6,044
18,950 19,000	0	3,019	5,068	5,739	54	3,250	5,372	6,044	21,950 22,000	0	2,540	4,436	5,107	0	3,250	5,372	6,044
19,000 19,050	0	3,011	5,057	5,729	50	3,250	5,372	6,044	22,000 22,050	0	2,532	4,425	5,097	0	3,250	5,372	6,044
19,050 19,100	0	3,004	5,047	5,718	46	3,250	5,372	6,044	22,050 22,100	0	2,524	4,415	5,086	0	3,250	5,372	6,044
19,100 19,150	0	2,996	5,036	5,708	42	3,250	5,372	6,044	22,100 22,150	0	2,516	4,404	5,076	0	3,250	5,372	6,044
19,150 19,200	0	2,988	5,026	5,697	39	3,250	5,372	6,044	22,150 22,200	0	2,508	4,394	5,065	0	3,250	5,372	6,044
19,200 19,250	0	2,980	5,015	5,687	35	3,250	5,372	6,044	22,200 22,250	0	2,500	4,383	5,055	0	3,250	5,372	6,044
19,250 19,300	0	2,972	5,005	5,676	31	3,250	5,372	6,044	22,250 22,300	0	2,492	4,373	5,044	0	3,250	5,372	6,044
19,300 19,350	0	2,964	4,994	5,665	27	3,250	5,372	6,044	22,300 22,350	0	2,484	4,362	5,034	0	3,250	5,372	6,044
19,350 19,400	0	2,956	4,983	5,655	23	3,250	5,372	6,044	22,350 22,400	0	2,476	4,352	5,023	0	3,250	5,372	6,044
19,400 19,450	0	2,948	4,973	5,644	20	3,250	5,372	6,044	22,400 22,450	0	2,468	4,341	5,013	0	3,250	5,372	6,044
19,450 19,500	0	2,940	4,962	5,634	16	3,250	5,372	6,044	22,450 22,500	0	2,460	4,331	5,002	0	3,250	5,372	6,044
19,500 19,550	0	2,932	4,952	5,623	12	3,250	5,372	6,044	22,500 22,550	0	2,452	4,320	4,992	0	3,250	5,372	6,044
19,550 19,600	0	2,924	4,941	5,613	8	3,250	5,372	6,044	22,550 22,600	0	2,444	4,310	4,981	0	3,250	5,372	6,044
19,600 19,650	0	2,916	4,931	5,602	4	3,250	5,372	6,044	22,600 22,650	0	2,436	4,299	4,970	0	3,250	5,372	6,044
19,650 19,700	0	2,908	4,920	5,592	*	3,250	5,372	6,044	22,650 22,700	0	2,428	4,288	4,960	0	3,250	5,372	6,044
19,700 19,750	0	2,900	4,910	5,581	0	3,250	5,372	6,044	22,700 22,750	0	2,420	4,278	4,949	0	3,250	5,372	6,044
19,750 19,800	0	2,892	4,899	5,571	0	3,250	5,372	6,044	22,750 22,800	0	2,412	4,267	4,939	0	3,250	5,372	6,044
19,800 19,850	0	2,884	4,889	5,560	0	3,250	5,372	6,044	22,800 22,850	0	2,404	4,257	4,928	0	3,250	5,372	6,044
19,850 19,900	0	2,876	4,878	5,550	0	3,250	5,372	6,044	22,850 22,900	0	2,396	4,246	4,918	0	3,250	5,372	6,044
19,900 19,950	0	2,868	4,868	5,539	0	3,250	5,372	6,044	22,900 22								

Earned Income Credit (EIC) Table - Continued

(Caution. This is not a tax table.)

If the amount you are looking up from the worksheet is—	And your filing status is—								If the amount you are looking up from the worksheet is—	And your filing status is—							
	Single, head of household, or qualifying widow(er) and the number of children you have is—				Married filing jointly and the number of children you have is—					Single, head of household, or qualifying widow(er) and the number of children you have is—				Married filing jointly and the number of children you have is—			
	0	1	2	3	0	1	2	3		0	1	2	3	0	1	2	3
But less At least than	Your credit is—				Your credit is—				But less At least than	Your credit is—				Your credit is—			
23,000 23,050	0	2,372	4,215	4,886	0	3,226	5,339	6,011	26,000 26,050	0	1,893	3,583	4,254	0	2,746	4,708	5,379
23,050 23,100	0	2,364	4,204	4,876	0	3,218	5,329	6,000	26,050 26,100	0	1,885	3,572	4,244	0	2,738	4,697	5,369
23,100 23,150	0	2,356	4,194	4,865	0	3,210	5,318	5,990	26,100 26,150	0	1,877	3,562	4,233	0	2,730	4,686	5,358
23,150 23,200	0	2,348	4,183	4,855	0	3,202	5,308	5,979	26,150 26,200	0	1,869	3,551	4,223	0	2,722	4,676	5,347
23,200 23,250	0	2,340	4,173	4,844	0	3,194	5,297	5,969	26,200 26,250	0	1,861	3,541	4,212	0	2,714	4,665	5,337
23,250 23,300	0	2,332	4,162	4,834	0	3,186	5,287	5,958	26,250 26,300	0	1,853	3,530	4,202	0	2,706	4,655	5,326
23,300 23,350	0	2,324	4,152	4,823	0	3,178	5,276	5,948	26,300 26,350	0	1,845	3,520	4,191	0	2,698	4,644	5,316
23,350 23,400	0	2,316	4,141	4,813	0	3,170	5,266	5,937	26,350 26,400	0	1,837	3,509	4,181	0	2,690	4,634	5,305
23,400 23,450	0	2,308	4,131	4,802	0	3,162	5,255	5,927	26,400 26,450	0	1,829	3,499	4,170	0	2,682	4,623	5,295
23,450 23,500	0	2,300	4,120	4,791	0	3,154	5,245	5,916	26,450 26,500	0	1,821	3,488	4,160	0	2,674	4,613	5,284
23,500 23,550	0	2,292	4,109	4,781	0	3,146	5,234	5,906	26,500 26,550	0	1,813	3,478	4,149	0	2,666	4,602	5,274
23,550 23,600	0	2,284	4,099	4,770	0	3,138	5,224	5,895	26,550 26,600	0	1,805	3,467	4,139	0	2,658	4,592	5,263
23,600 23,650	0	2,276	4,088	4,760	0	3,130	5,213	5,884	26,600 26,650	0	1,797	3,457	4,128	0	2,650	4,581	5,253
23,650 23,700	0	2,268	4,078	4,749	0	3,122	5,202	5,874	26,650 26,700	0	1,789	3,446	4,118	0	2,642	4,571	5,242
23,700 23,750	0	2,260	4,067	4,739	0	3,114	5,192	5,863	26,700 26,750	0	1,781	3,436	4,107	0	2,634	4,560	5,232
23,750 23,800	0	2,252	4,057	4,728	0	3,106	5,181	5,853	26,750 26,800	0	1,773	3,425	4,097	0	2,626	4,550	5,221
23,800 23,850	0	2,244	4,046	4,718	0	3,098	5,171	5,842	26,800 26,850	0	1,765	3,414	4,086	0	2,618	4,539	5,211
23,850 23,900	0	2,236	4,036	4,707	0	3,090	5,160	5,832	26,850 26,900	0	1,757	3,404	4,075	0	2,610	4,529	5,200
23,900 23,950	0	2,228	4,025	4,697	0	3,082	5,150	5,821	26,900 26,950	0	1,749	3,393	4,065	0	2,602	4,518	5,190
23,950 24,000	0	2,220	4,015	4,686	0	3,074	5,139	5,811	26,950 27,000	0	1,741	3,383	4,054	0	2,594	4,507	5,179
24,000 24,050	0	2,212	4,004	4,676	0	3,066	5,129	5,800	27,000 27,050	0	1,733	3,372	4,044	0	2,586	4,497	5,168
24,050 24,100	0	2,205	3,994	4,665	0	3,058	5,118	5,790	27,050 27,100	0	1,725	3,362	4,033	0	2,578	4,486	5,158
24,100 24,150	0	2,197	3,983	4,655	0	3,050	5,108	5,779	27,100 27,150	0	1,717	3,351	4,023	0	2,570	4,476	5,147
24,150 24,200	0	2,189	3,973	4,644	0	3,042	5,097	5,769	27,150 27,200	0	1,709	3,341	4,012	0	2,562	4,465	5,137
24,200 24,250	0	2,181	3,962	4,634	0	3,034	5,087	5,758	27,200 27,250	0	1,701	3,330	4,002	0	2,554	4,455	5,126
24,250 24,300	0	2,173	3,952	4,623	0	3,026	5,076	5,748	27,250 27,300	0	1,693	3,320	3,991	0	2,546	4,444	5,116
24,300 24,350	0	2,165	3,941	4,612	0	3,018	5,066	5,737	27,300 27,350	0	1,685	3,309	3,981	0	2,538	4,434	5,105
24,350 24,400	0	2,157	3,930	4,602	0	3,010	5,055	5,727	27,350 27,400	0	1,677	3,299	3,970	0	2,531	4,423	5,095
24,400 24,450	0	2,149	3,920	4,591	0	3,002	5,045	5,716	27,400 27,450	0	1,669	3,288	3,960	0	2,523	4,413	5,084
24,450 24,500	0	2,141	3,909	4,581	0	2,994	5,034	5,705	27,450 27,500	0	1,661	3,278	3,949	0	2,515	4,402	5,074
24,500 24,550	0	2,133	3,899	4,570	0	2,986	5,023	5,695	27,500 27,550	0	1,653	3,267	3,939	0	2,507	4,392	5,063
24,550 24,600	0	2,125	3,888	4,560	0	2,978	5,013	5,684	27,550 27,600	0	1,645	3,257	3,928	0	2,499	4,381	5,053
24,600 24,650	0	2,117	3,878	4,549	0	2,970	5,002	5,674	27,600 27,650	0	1,637	3,246	3,917	0	2,491	4,371	5,042
24,650 24,700	0	2,109	3,867	4,539	0	2,962	4,992	5,663	27,650 27,700	0	1,629	3,235	3,907	0	2,483	4,360	5,032
24,700 24,750	0	2,101	3,857	4,528	0	2,954	4,981	5,653	27,700 27,750	0	1,621	3,225	3,896	0	2,475	4,350	5,021
24,750 24,800	0	2,093	3,846	4,518	0	2,946	4,971	5,642	27,750 27,800	0	1,613	3,214	3,886	0	2,467	4,339	5,011
24,800 24,850	0	2,085	3,836	4,507	0	2,938	4,960	5,632	27,800 27,850	0	1,605	3,204	3,875	0	2,459	4,328	5,000
24,850 24,900	0	2,077	3,825	4,497	0	2,930	4,950	5,621	27,850 27,900	0	1,597	3,193	3,865	0	2,451	4,318	4,989
24,900 24,950	0	2,069	3,815	4,486	0	2,922	4,939	5,611	27,900 27,950	0	1,589	3,183	3,854	0	2,443	4,307	4,979
24,950 25,000	0	2,061	3,804	4,476	0	2,914	4,929	5,600	27,950 28,000	0	1,581	3,172	3,844	0	2,435	4,297	4,968
25,000 25,050	0	2,053	3,794	4,465	0	2,906	4,918	5,590	28,000 28,050	0	1,573	3,162	3,833	0	2,427	4,286	4,958
25,050 25,100	0	2,045	3,783	4,455	0	2,898	4,908	5,579	28,050 28,100	0	1,565	3,151	3,823	0	2,419	4,276	4,947
25,100 25,150	0	2,037	3,772	4,444	0	2,890	4,897	5,569	28,100 28,150	0	1,557	3,141	3,812	0	2,411	4,265	4,937
25,150 25,200	0	2,029	3,762	4,433	0	2,882	4,887	5,558	28,150 28,200	0	1,549	3,130	3,802	0	2,403	4,255	4,926
25,200 25,250	0	2,021	3,751	4,423	0	2,874	4,876	5,548	28,200 28,250	0	1,541	3,120	3,791	0	2,395	4,244	4,916
25,250 25,300	0	2,013	3,741	4,412	0	2,866	4,866	5,537	28,250 28,300	0	1,533	3,109	3,781	0	2,387	4,234	4,905
25,300 25,350	0	2,005	3,730	4,402	0	2,858	4,855	5,526	28,300 28,350	0	1,525	3,099	3,770	0	2,379	4,223	4,895
25,350 25,400	0	1,997	3,720	4,391	0	2,850	4,844	5,516	28,350 28,400	0	1,517	3,088	3,760	0	2,371	4,213	4,884
25,400 25,450	0	1,989	3,709	4,381	0	2,842	4,834	5,505	28,400 28,450	0	1,509	3,078	3,749	0	2,363	4,202	4,874
25,450 25,500	0	1,981	3,699	4,370	0	2,834	4,823	5,495	28,450 28,500	0	1,501	3,067	3,738	0	2,355	4,192	4,863
25,500 25,550	0	1,973	3,688	4,360	0	2,826	4,813	5,484	28,500 28,550	0	1,493	3,056	3,728	0	2,347	4,181	4,853
25,550 25,600	0	1,965	3,678	4,349	0	2,818	4,802	5,474	28,550 28,600	0	1,485	3,046	3,717	0	2,339	4,171	4,842
25,600 25,650	0	1,957	3,667	4,339	0	2,810	4,792	5,463	28,600 28,650	0	1,477	3,035	3,707	0	2,331	4,160	4,831
25,650 25,700	0	1,949	3,657	4,328	0	2,802	4,781	5,453	28,650 28,700	0	1,469	3,025	3,696	0	2,323	4,149	4,821
25,700 25,750	0	1,941	3,646	4,318	0	2,794	4,771	5,442	28,700 28,750	0	1,461	3,014	3,686	0	2,315	4,139	4,810
25,750 25,800	0	1,933	3,636	4,307	0	2,786	4,760	5,432	28,750 28,800	0	1,453	3,004	3,675	0	2,307	4,128	4,800
25,800 25,850	0	1,925	3,625	4,297	0	2,778	4,750	5,421	28,800 28,850	0	1,445	2,993	3,665	0	2,299	4,118	4,789
25,850 25,900	0	1,917	3,615	4,286	0	2,770	4,739	5,411	28,850 28,900	0	1,437	2,983	3,654	0	2,291	4,107	4,779
25,900 25,950	0	1,909	3,604	4,276	0	2,762	4,729	5,400	28,900 28,950	0	1,429	2,972	3,644	0	2,283	4,097	4,

Earned Income Credit (EIC) Table - Continued

(Caution. This is not a tax table.)

If the amount you are looking up from the worksheet is—	And your filing status is—								If the amount you are looking up from the worksheet is—	And your filing status is—							
	Single, head of household, or qualifying widow(er) and the number of children you have is—				Married filing jointly and the number of children you have is—					Single, head of household, or qualifying widow(er) and the number of children you have is—				Married filing jointly and the number of children you have is—			
	0	1	2	3	0	1	2	3		0	1	2	3	0	1	2	3
But less At least than	Your credit is—				Your credit is—				But less At least than	Your credit is—				Your credit is—			
29,000 29,050	0	1,413	2,951	3,623	0	2,267	4,076	4,747	32,000 32,050	0	934	2,319	2,991	0	1,787	3,444	4,115
29,050 29,100	0	1,406	2,941	3,612	0	2,259	4,065	4,737	32,050 32,100	0	926	2,309	2,980	0	1,779	3,433	4,105
29,100 29,150	0	1,398	2,930	3,602	0	2,251	4,055	4,726	32,100 32,150	0	918	2,298	2,970	0	1,771	3,423	4,094
29,150 29,200	0	1,390	2,920	3,591	0	2,243	4,044	4,716	32,150 32,200	0	910	2,288	2,959	0	1,763	3,412	4,084
29,200 29,250	0	1,382	2,909	3,581	0	2,235	4,034	4,705	32,200 32,250	0	902	2,277	2,949	0	1,755	3,402	4,073
29,250 29,300	0	1,374	2,899	3,570	0	2,227	4,023	4,695	32,250 32,300	0	894	2,267	2,938	0	1,747	3,391	4,063
29,300 29,350	0	1,366	2,888	3,559	0	2,219	4,013	4,684	32,300 32,350	0	886	2,256	2,928	0	1,739	3,381	4,052
29,350 29,400	0	1,358	2,877	3,549	0	2,211	4,002	4,674	32,350 32,400	0	878	2,246	2,917	0	1,732	3,370	4,042
29,400 29,450	0	1,350	2,867	3,538	0	2,203	3,992	4,663	32,400 32,450	0	870	2,235	2,907	0	1,724	3,360	4,031
29,450 29,500	0	1,342	2,856	3,528	0	2,195	3,981	4,652	32,450 32,500	0	862	2,225	2,896	0	1,716	3,349	4,021
29,500 29,550	0	1,334	2,846	3,517	0	2,187	3,970	4,642	32,500 32,550	0	854	2,214	2,886	0	1,708	3,339	4,010
29,550 29,600	0	1,326	2,835	3,507	0	2,179	3,960	4,631	32,550 32,600	0	846	2,204	2,875	0	1,700	3,328	4,000
29,600 29,650	0	1,318	2,825	3,496	0	2,171	3,949	4,621	32,600 32,650	0	838	2,193	2,864	0	1,692	3,318	3,989
29,650 29,700	0	1,310	2,814	3,486	0	2,163	3,939	4,610	32,650 32,700	0	830	2,182	2,854	0	1,684	3,307	3,979
29,700 29,750	0	1,302	2,804	3,475	0	2,155	3,928	4,600	32,700 32,750	0	822	2,172	2,843	0	1,676	3,297	3,968
29,750 29,800	0	1,294	2,793	3,465	0	2,147	3,918	4,589	32,750 32,800	0	814	2,161	2,833	0	1,668	3,286	3,958
29,800 29,850	0	1,286	2,783	3,454	0	2,139	3,907	4,579	32,800 32,850	0	806	2,151	2,822	0	1,660	3,275	3,947
29,850 29,900	0	1,278	2,772	3,444	0	2,131	3,897	4,568	32,850 32,900	0	798	2,140	2,812	0	1,652	3,265	3,936
29,900 29,950	0	1,270	2,762	3,433	0	2,123	3,886	4,558	32,900 32,950	0	790	2,130	2,801	0	1,644	3,254	3,926
29,950 30,000	0	1,262	2,751	3,423	0	2,115	3,876	4,547	32,950 33,000	0	782	2,119	2,791	0	1,636	3,244	3,915
30,000 30,050	0	1,254	2,741	3,412	0	2,107	3,865	4,537	33,000 33,050	0	774	2,109	2,780	0	1,628	3,233	3,905
30,050 30,100	0	1,246	2,730	3,402	0	2,099	3,855	4,526	33,050 33,100	0	766	2,098	2,770	0	1,620	3,223	3,894
30,100 30,150	0	1,238	2,719	3,391	0	2,091	3,844	4,516	33,100 33,150	0	758	2,088	2,759	0	1,612	3,212	3,884
30,150 30,200	0	1,230	2,709	3,380	0	2,083	3,834	4,505	33,150 33,200	0	750	2,077	2,749	0	1,604	3,202	3,873
30,200 30,250	0	1,222	2,698	3,370	0	2,075	3,823	4,495	33,200 33,250	0	742	2,067	2,738	0	1,596	3,191	3,863
30,250 30,300	0	1,214	2,688	3,359	0	2,067	3,813	4,484	33,250 33,300	0	734	2,056	2,728	0	1,588	3,181	3,852
30,300 30,350	0	1,206	2,677	3,349	0	2,059	3,802	4,473	33,300 33,350	0	726	2,046	2,717	0	1,580	3,170	3,842
30,350 30,400	0	1,198	2,667	3,338	0	2,051	3,791	4,463	33,350 33,400	0	718	2,035	2,707	0	1,572	3,160	3,831
30,400 30,450	0	1,190	2,656	3,328	0	2,043	3,781	4,452	33,400 33,450	0	710	2,025	2,696	0	1,564	3,149	3,821
30,450 30,500	0	1,182	2,646	3,317	0	2,035	3,770	4,442	33,450 33,500	0	702	2,014	2,685	0	1,556	3,139	3,810
30,500 30,550	0	1,174	2,635	3,307	0	2,027	3,760	4,431	33,500 33,550	0	694	2,003	2,675	0	1,548	3,128	3,800
30,550 30,600	0	1,166	2,625	3,296	0	2,019	3,749	4,421	33,550 33,600	0	686	1,993	2,664	0	1,540	3,118	3,789
30,600 30,650	0	1,158	2,614	3,286	0	2,011	3,739	4,410	33,600 33,650	0	678	1,982	2,654	0	1,532	3,107	3,778
30,650 30,700	0	1,150	2,604	3,275	0	2,003	3,728	4,400	33,650 33,700	0	670	1,972	2,643	0	1,524	3,096	3,768
30,700 30,750	0	1,142	2,593	3,265	0	1,995	3,718	4,389	33,700 33,750	0	662	1,961	2,633	0	1,516	3,086	3,757
30,750 30,800	0	1,134	2,583	3,254	0	1,987	3,707	4,379	33,750 33,800	0	654	1,951	2,622	0	1,508	3,075	3,747
30,800 30,850	0	1,126	2,572	3,244	0	1,979	3,697	4,368	33,800 33,850	0	646	1,940	2,612	0	1,500	3,065	3,736
30,850 30,900	0	1,118	2,562	3,233	0	1,971	3,686	4,358	33,850 33,900	0	638	1,930	2,601	0	1,492	3,054	3,726
30,900 30,950	0	1,110	2,551	3,223	0	1,963	3,676	4,347	33,900 33,950	0	630	1,919	2,591	0	1,484	3,044	3,715
30,950 31,000	0	1,102	2,540	3,212	0	1,955	3,665	4,337	33,950 34,000	0	622	1,909	2,580	0	1,476	3,033	3,705
31,000 31,050	0	1,094	2,530	3,201	0	1,947	3,655	4,326	34,000 34,050	0	614	1,898	2,570	0	1,468	3,023	3,694
31,050 31,100	0	1,086	2,519	3,191	0	1,939	3,644	4,316	34,050 34,100	0	607	1,888	2,559	0	1,460	3,012	3,684
31,100 31,150	0	1,078	2,509	3,180	0	1,931	3,633	4,305	34,100 34,150	0	599	1,877	2,549	0	1,452	3,002	3,673
31,150 31,200	0	1,070	2,498	3,170	0	1,923	3,623	4,294	34,150 34,200	0	591	1,867	2,538	0	1,444	2,991	3,663
31,200 31,250	0	1,062	2,488	3,159	0	1,915	3,612	4,284	34,200 34,250	0	583	1,856	2,528	0	1,436	2,981	3,652
31,250 31,300	0	1,054	2,477	3,149	0	1,907	3,602	4,273	34,250 34,300	0	575	1,846	2,517	0	1,428	2,970	3,642
31,300 31,350	0	1,046	2,467	3,138	0	1,899	3,591	4,263	34,300 34,350	0	567	1,835	2,506	0	1,420	2,960	3,631
31,350 31,400	0	1,038	2,456	3,128	0	1,891	3,581	4,252	34,350 34,400	0	559	1,824	2,496	0	1,412	2,949	3,621
31,400 31,450	0	1,030	2,446	3,117	0	1,883	3,570	4,242	34,400 34,450	0	551	1,814	2,485	0	1,404	2,939	3,610
31,450 31,500	0	1,022	2,435	3,107	0	1,875	3,560	4,231	34,450 34,500	0	543	1,803	2,475	0	1,396	2,928	3,599
31,500 31,550	0	1,014	2,425	3,096	0	1,867	3,549	4,221	34,500 34,550	0	535	1,793	2,464	0	1,388	2,917	3,589
31,550 31,600	0	1,006	2,414	3,086	0	1,859	3,539	4,210	34,550 34,600	0	527	1,782	2,454	0	1,380	2,907	3,578
31,600 31,650	0	998	2,404	3,075	0	1,851	3,528	4,200	34,600 34,650	0	519	1,772	2,443	0	1,372	2,896	3,568
31,650 31,700	0	990	2,393	3,065	0	1,843	3,518	4,189	34,650 34,700	0	511	1,761	2,433	0	1,364	2,886	3,557
31,700 31,750	0	982	2,383	3,054	0	1,835	3,507	4,179	34,700 34,750	0	503	1,751	2,422	0	1,356	2,875	3,547
31,750 31,800	0	974	2,372	3,044	0	1,827	3,497	4,168	34,750 34,800	0	495	1,740	2,412	0	1,348	2,865	3,536
31,800 31,850	0	966	2,361	3,033	0	1,819	3,486	4,158	34,800 34,850	0	487	1,730	2,401	0	1,340	2,854	3,526
31,850 31,900	0	958	2,351	3,022	0	1,811	3,476	4,147	34,850 34,900	0	479	1,719	2,391	0	1,332	2,844	3,515
31,900 31,950	0	950	2,340	3,012	0	1,803	3,465	4,137	34,900 34,950	0	471	1,709	2,380	0	1,324	2,833	3,505
31,950 32,000	0	942	2,330	3,001	0	1,795	3,454	4,126	34,950 35,000	0	463	1,698	2,370	0	1,316	2,823	3,494

(Continued)</

Earned Income Credit (EIC) Table - Continued

(Caution. This is not a tax table.)

If the amount you are looking up from the worksheet is—	And your filing status is—								If the amount you are looking up from the worksheet is—	And your filing status is—							
	Single, head of household, or qualifying widow(er) and the number of children you have is—				Married filing jointly and the number of children you have is—					Single, head of household, or qualifying widow(er) and the number of children you have is—				Married filing jointly and the number of children you have is—			
	0	1	2	3	0	1	2	3		0	1	2	3	0	1	2	3
But less At least than	Your credit is—				Your credit is—				But less At least than	Your credit is—				Your credit is—			
35,000 35,050	0	455	1,688	2,359	0	1,308	2,812	3,484	38,000 38,050	0	0	1,056	1,727	0	829	2,180	2,852
35,050 35,100	0	447	1,677	2,349	0	1,300	2,802	3,473	38,050 38,100	0	0	1,045	1,717	0	821	2,170	2,841
35,100 35,150	0	439	1,666	2,338	0	1,292	2,791	3,463	38,100 38,150	0	0	1,035	1,706	0	813	2,159	2,831
35,150 35,200	0	431	1,656	2,327	0	1,284	2,781	3,452	38,150 38,200	0	0	1,024	1,696	0	805	2,149	2,820
35,200 35,250	0	423	1,645	2,317	0	1,276	2,770	3,442	38,200 38,250	0	0	1,014	1,685	0	797	2,138	2,810
35,250 35,300	0	415	1,635	2,306	0	1,268	2,760	3,431	38,250 38,300	0	0	1,003	1,675	0	789	2,128	2,799
35,300 35,350	0	407	1,624	2,296	0	1,260	2,749	3,420	38,300 38,350	0	0	993	1,664	0	781	2,117	2,789
35,350 35,400	0	399	1,614	2,285	0	1,252	2,738	3,410	38,350 38,400	0	0	982	1,654	0	773	2,107	2,778
35,400 35,450	0	391	1,603	2,275	0	1,244	2,728	3,399	38,400 38,450	0	0	972	1,643	0	765	2,096	2,768
35,450 35,500	0	383	1,593	2,264	0	1,236	2,717	3,389	38,450 38,500	0	0	961	1,632	0	757	2,086	2,757
35,500 35,550	0	375	1,582	2,254	0	1,228	2,707	3,378	38,500 38,550	0	0	950	1,622	0	749	2,075	2,747
35,550 35,600	0	367	1,572	2,243	0	1,220	2,696	3,368	38,550 38,600	0	0	940	1,611	0	741	2,065	2,736
35,600 35,650	0	359	1,561	2,233	0	1,212	2,686	3,357	38,600 38,650	0	0	929	1,601	0	733	2,054	2,725
35,650 35,700	0	351	1,551	2,222	0	1,204	2,675	3,347	38,650 38,700	0	0	919	1,590	0	725	2,043	2,715
35,700 35,750	0	343	1,540	2,212	0	1,196	2,665	3,336	38,700 38,750	0	0	908	1,580	0	717	2,033	2,704
35,750 35,800	0	335	1,530	2,201	0	1,188	2,654	3,326	38,750 38,800	0	0	898	1,569	0	709	2,022	2,694
35,800 35,850	0	327	1,519	2,191	0	1,180	2,644	3,315	38,800 38,850	0	0	887	1,559	0	701	2,012	2,683
35,850 35,900	0	319	1,509	2,180	0	1,172	2,633	3,305	38,850 38,900	0	0	877	1,548	0	693	2,001	2,673
35,900 35,950	0	311	1,498	2,170	0	1,164	2,623	3,294	38,900 38,950	0	0	866	1,538	0	685	1,991	2,662
35,950 36,000	0	303	1,487	2,159	0	1,156	2,612	3,284	38,950 39,000	0	0	856	1,527	0	677	1,980	2,652
36,000 36,050	0	295	1,477	2,148	0	1,148	2,602	3,273	39,000 39,050	0	0	845	1,517	0	669	1,970	2,641
36,050 36,100	0	287	1,466	2,138	0	1,140	2,591	3,263	39,050 39,100	0	0	835	1,506	0	661	1,959	2,631
36,100 36,150	0	279	1,456	2,127	0	1,132	2,580	3,252	39,100 39,150	0	0	824	1,496	0	653	1,949	2,620
36,150 36,200	0	271	1,445	2,117	0	1,124	2,570	3,241	39,150 39,200	0	0	814	1,485	0	645	1,938	2,610
36,200 36,250	0	263	1,435	2,106	0	1,116	2,559	3,231	39,200 39,250	0	0	803	1,475	0	637	1,928	2,599
36,250 36,300	0	255	1,424	2,096	0	1,108	2,549	3,220	39,250 39,300	0	0	793	1,464	0	629	1,917	2,589
36,300 36,350	0	247	1,414	2,085	0	1,100	2,538	3,210	39,300 39,350	0	0	782	1,453	0	621	1,907	2,578
36,350 36,400	0	239	1,403	2,075	0	1,092	2,528	3,199	39,350 39,400	0	0	771	1,443	0	613	1,896	2,568
36,400 36,450	0	231	1,393	2,064	0	1,084	2,517	3,189	39,400 39,450	0	0	761	1,432	0	605	1,886	2,557
36,450 36,500	0	223	1,382	2,054	0	1,076	2,507	3,178	39,450 39,500	0	0	750	1,422	0	597	1,875	2,546
36,500 36,550	0	215	1,372	2,043	0	1,068	2,496	3,168	39,500 39,550	0	0	740	1,411	0	589	1,864	2,536
36,550 36,600	0	207	1,361	2,033	0	1,060	2,486	3,157	39,550 39,600	0	0	729	1,401	0	581	1,854	2,525
36,600 36,650	0	199	1,351	2,022	0	1,052	2,475	3,147	39,600 39,650	0	0	719	1,390	0	573	1,843	2,515
36,650 36,700	0	191	1,340	2,012	0	1,044	2,465	3,136	39,650 39,700	0	0	708	1,380	0	565	1,833	2,504
36,700 36,750	0	183	1,330	2,001	0	1,036	2,454	3,126	39,700 39,750	0	0	698	1,369	0	557	1,822	2,494
36,750 36,800	0	175	1,319	1,991	0	1,028	2,444	3,115	39,750 39,800	0	0	687	1,359	0	549	1,812	2,483
36,800 36,850	0	167	1,308	1,980	0	1,020	2,433	3,105	39,800 39,850	0	0	677	1,348	0	541	1,801	2,473
36,850 36,900	0	159	1,298	1,969	0	1,012	2,423	3,094	39,850 39,900	0	0	666	1,338	0	533	1,791	2,462
36,900 36,950	0	151	1,287	1,959	0	1,004	2,412	3,084	39,900 39,950	0	0	656	1,327	0	525	1,780	2,452
36,950 37,000	0	143	1,277	1,948	0	996	2,401	3,073	39,950 40,000	0	0	645	1,317	0	517	1,770	2,441
37,000 37,050	0	135	1,266	1,938	0	988	2,391	3,062	40,000 40,050	0	0	635	1,306	0	509	1,759	2,431
37,050 37,100	0	127	1,256	1,927	0	980	2,380	3,052	40,050 40,100	0	0	624	1,296	0	501	1,749	2,420
37,100 37,150	0	119	1,245	1,917	0	972	2,370	3,041	40,100 40,150	0	0	613	1,285	0	493	1,738	2,410
37,150 37,200	0	111	1,235	1,906	0	964	2,359	3,031	40,150 40,200	0	0	603	1,274	0	485	1,728	2,399
37,200 37,250	0	103	1,224	1,896	0	956	2,349	3,020	40,200 40,250	0	0	592	1,264	0	477	1,717	2,389
37,250 37,300	0	95	1,214	1,885	0	948	2,338	3,010	40,250 40,300	0	0	582	1,253	0	469	1,707	2,378
37,300 37,350	0	87	1,203	1,875	0	940	2,328	2,999	40,300 40,350	0	0	571	1,243	0	461	1,696	2,367
37,350 37,400	0	79	1,193	1,864	0	933	2,317	2,989	40,350 40,400	0	0	561	1,232	0	453	1,685	2,357
37,400 37,450	0	71	1,182	1,854	0	925	2,307	2,978	40,400 40,450	0	0	550	1,222	0	445	1,675	2,346
37,450 37,500	0	63	1,172	1,843	0	917	2,296	2,968	40,450 40,500	0	0	540	1,211	0	437	1,664	2,336
37,500 37,550	0	55	1,161	1,833	0	909	2,286	2,957	40,500 40,550	0	0	529	1,201	0	429	1,654	2,325
37,550 37,600	0	47	1,151	1,822	0	901	2,275	2,947	40,550 40,600	0	0	519	1,190	0	421	1,643	2,315
37,600 37,650	0	39	1,140	1,811	0	893	2,265	2,936	40,600 40,650	0	0	508	1,180	0	413	1,633	2,304
37,650 37,700	0	31	1,129	1,801	0	885	2,254	2,926	40,650 40,700	0	0	498	1,169	0	405	1,622	2,294
37,700 37,750	0	23	1,119	1,790	0	877	2,244	2,915	40,700 40,750	0	0	487	1,159	0	397	1,612	2,283
37,750 37,800	0	15	1,108	1,780	0	869	2,233	2,905	40,750 40,800	0	0	477	1,148	0	389	1,601	2,273
37,800 37,850	0	7	1,098	1,769	0	861	2,222	2,894	40,800 40,850	0	0	466	1,138	0	381	1,591	2,262
37,850 37,900	0	*	1,087	1,759	0	853	2,212	2,883	40,850 40,900	0	0	456	1,127	0	373	1,580	2,252
37,900 37,950	0	0	1,077	1,748	0	845	2,201	2,873	40,900 40,950	0	0	445	1,117	0	365	1,570	2,241
37,950 38,000	0	0	1,066	1,738	0	837	2,191	2,862	40,950 41,000	0	0	434	1,106	0	357	1,559	2,231

(Continued)

* If the amount you are looking up from the worksheet is at least \$37,850 but less than \$37,870, and you have one qualifying child, your credit is \$2. If the amount you are looking up from the worksheet is \$37,870 or more, and you have one qualifying child, you cannot take the credit.

Earned Income Credit (EIC) Table - Continued

(Caution. This is not a tax table.)

If the amount you are looking up from the worksheet is—	And your filing status is—								If the amount you are looking up from the worksheet is—	And your filing status is—							
	Single, head of household, or qualifying widow(er) and the number of children you have is—				Married filing jointly and the number of children you have is—					Single, head of household, or qualifying widow(er) and the number of children you have is—				Married filing jointly and the number of children you have is—			
	0	1	2	3	0	1	2	3		0	1	2	3	0	1	2	3
But less At least than	Your credit is—				Your credit is—				But less At least than	Your credit is—				Your credit is—			
41,000 41,050	0	0	424	1,095	0	349	1,549	2,220	43,500 43,550	0	0	0	569	0	0	1,022	1,694
41,050 41,100	0	0	413	1,085	0	341	1,538	2,210	43,550 43,600	0	0	0	558	0	0	1,012	1,683
41,100 41,150	0	0	403	1,074	0	333	1,527	2,199	43,600 43,650	0	0	0	548	0	0	1,001	1,672
41,150 41,200	0	0	392	1,064	0	325	1,517	2,188	43,650 43,700	0	0	0	537	0	0	990	1,662
41,200 41,250	0	0	382	1,053	0	317	1,506	2,178	43,700 43,750	0	0	0	527	0	0	980	1,651
41,250 41,300	0	0	371	1,043	0	309	1,496	2,167	43,750 43,800	0	0	0	516	0	0	969	1,641
41,300 41,350	0	0	361	1,032	0	301	1,485	2,157	43,800 43,850	0	0	0	506	0	0	959	1,630
41,350 41,400	0	0	350	1,022	0	293	1,475	2,146	43,850 43,900	0	0	0	495	0	0	948	1,620
41,400 41,450	0	0	340	1,011	0	285	1,464	2,136	43,900 43,950	0	0	0	485	0	0	938	1,609
41,450 41,500	0	0	329	1,001	0	277	1,454	2,125	43,950 44,000	0	0	0	474	0	0	927	1,599
41,500 41,550	0	0	319	990	0	269	1,443	2,115	44,000 44,050	0	0	0	464	0	0	917	1,588
41,550 41,600	0	0	308	980	0	261	1,433	2,104	44,050 44,100	0	0	0	453	0	0	906	1,578
41,600 41,650	0	0	298	969	0	253	1,422	2,094	44,100 44,150	0	0	0	443	0	0	896	1,567
41,650 41,700	0	0	287	959	0	245	1,412	2,083	44,150 44,200	0	0	0	432	0	0	885	1,557
41,700 41,750	0	0	277	948	0	237	1,401	2,073	44,200 44,250	0	0	0	422	0	0	875	1,546
41,750 41,800	0	0	266	938	0	229	1,391	2,062	44,250 44,300	0	0	0	411	0	0	864	1,536
41,800 41,850	0	0	255	927	0	221	1,380	2,052	44,300 44,350	0	0	0	400	0	0	854	1,525
41,850 41,900	0	0	245	916	0	213	1,370	2,041	44,350 44,400	0	0	0	390	0	0	843	1,515
41,900 41,950	0	0	234	906	0	205	1,359	2,031	44,400 44,450	0	0	0	379	0	0	833	1,504
41,950 42,000	0	0	224	895	0	197	1,348	2,020	44,450 44,500	0	0	0	369	0	0	822	1,493
42,000 42,050	0	0	213	885	0	189	1,338	2,009	44,500 44,550	0	0	0	358	0	0	811	1,483
42,050 42,100	0	0	203	874	0	181	1,327	1,999	44,550 44,600	0	0	0	348	0	0	801	1,472
42,100 42,150	0	0	192	864	0	173	1,317	1,988	44,600 44,650	0	0	0	337	0	0	790	1,462
42,150 42,200	0	0	182	853	0	165	1,306	1,978	44,650 44,700	0	0	0	327	0	0	780	1,451
42,200 42,250	0	0	171	843	0	157	1,296	1,967	44,700 44,750	0	0	0	316	0	0	769	1,441
42,250 42,300	0	0	161	832	0	149	1,285	1,957	44,750 44,800	0	0	0	306	0	0	759	1,430
42,300 42,350	0	0	150	822	0	141	1,275	1,946	44,800 44,850	0	0	0	295	0	0	748	1,420
42,350 42,400	0	0	140	811	0	134	1,264	1,936	44,850 44,900	0	0	0	285	0	0	738	1,409
42,400 42,450	0	0	129	801	0	126	1,254	1,925	44,900 44,950	0	0	0	274	0	0	727	1,399
42,450 42,500	0	0	119	790	0	118	1,243	1,915	44,950 45,000	0	0	0	264	0	0	717	1,388
42,500 42,550	0	0	108	780	0	110	1,233	1,904	45,000 45,050	0	0	0	253	0	0	706	1,378
42,550 42,600	0	0	98	769	0	102	1,222	1,894	45,050 45,100	0	0	0	243	0	0	696	1,367
42,600 42,650	0	0	87	758	0	94	1,212	1,883	45,100 45,150	0	0	0	232	0	0	685	1,357
42,650 42,700	0	0	76	748	0	86	1,201	1,873	45,150 45,200	0	0	0	221	0	0	675	1,346
42,700 42,750	0	0	66	737	0	78	1,191	1,862	45,200 45,250	0	0	0	211	0	0	664	1,336
42,750 42,800	0	0	55	727	0	70	1,180	1,852	45,250 45,300	0	0	0	200	0	0	654	1,325
42,800 42,850	0	0	45	716	0	62	1,169	1,841	45,300 45,350	0	0	0	190	0	0	643	1,314
42,850 42,900	0	0	34	706	0	54	1,159	1,830	45,350 45,400	0	0	0	179	0	0	632	1,304
42,900 42,950	0	0	24	695	0	46	1,148	1,820	45,400 45,450	0	0	0	169	0	0	622	1,293
42,950 43,000	0	0	13	685	0	38	1,138	1,809	45,450 45,500	0	0	0	158	0	0	611	1,283
43,000 43,050	0	0	*	674	0	30	1,127	1,799	45,500 45,550	0	0	0	148	0	0	601	1,272
43,050 43,100	0	0	0	664	0	22	1,117	1,788	45,550 45,600	0	0	0	137	0	0	590	1,262
43,100 43,150	0	0	0	653	0	14	1,106	1,778	45,600 45,650	0	0	0	127	0	0	580	1,251
43,150 43,200	0	0	0	643	0	6	1,096	1,767	45,650 45,700	0	0	0	116	0	0	569	1,241
43,200 43,250	0	0	0	632	0	**	1,085	1,757	45,700 45,750	0	0	0	106	0	0	559	1,230
43,250 43,300	0	0	0	622	0	0	1,075	1,746	45,750 45,800	0	0	0	95	0	0	548	1,220
43,300 43,350	0	0	0	611	0	0	1,064	1,736	45,800 45,850	0	0	0	85	0	0	538	1,209
43,350 43,400	0	0	0	601	0	0	1,054	1,725	45,850 45,900	0	0	0	74	0	0	527	1,199
43,400 43,450	0	0	0	590	0	0	1,043	1,715	45,900 45,950	0	0	0	64	0	0	517	1,188
43,450 43,500	0	0	0	579	0	0	1,033	1,704	45,950 46,000	0	0	0	53	0	0	506	1,178

(Continued)

* If the amount you are looking up from the worksheet is at least \$43,000 but less than \$43,038, and you have two qualifying children, your credit is \$4. If the amount you are looking up from the worksheet is \$43,038 or more, and you have two qualifying children, you cannot take the credit.

** If the amount you are looking up from the worksheet is at least \$43,200 but less than \$43,210, and you have one qualifying child, your credit is \$1. If the amount you are looking up from the worksheet is \$43,210 or more, and you have one qualifying child, you cannot take the credit.

Earned Income Credit (EIC) Table - Continued

(Caution. This is not a tax table.)

If the amount you are looking up from the worksheet is—	And your filing status is—								If the amount you are looking up from the worksheet is—	And your filing status is—							
	Single, head of household, or qualifying widow(er) and the number of children you have is—				Married filing jointly and the number of children you have is—					Single, head of household, or qualifying widow(er) and the number of children you have is—				Married filing jointly and the number of children you have is—			
	0	1	2	3	0	1	2	3		0	1	2	3	0	1	2	3
But less At least than	Your credit is—				Your credit is—				But less At least than	Your credit is—				Your credit is—			
46,000 46,050	0	0	0	42	0	0	496	1,167	49,000 49,050	0	0	0	0	0	0	0	535
46,050 46,100	0	0	0	32	0	0	485	1,157	49,050 49,100	0	0	0	0	0	0	0	525
46,100 46,150	0	0	0	21	0	0	474	1,146	49,100 49,150	0	0	0	0	0	0	0	514
46,150 46,200	0	0	0	11	0	0	464	1,135	49,150 49,200	0	0	0	0	0	0	0	504
46,200 46,250	0	0	0	*	0	0	453	1,125	49,200 49,250	0	0	0	0	0	0	0	493
46,250 46,300	0	0	0	0	0	0	443	1,114	49,250 49,300	0	0	0	0	0	0	0	483
46,300 46,350	0	0	0	0	0	0	432	1,104	49,300 49,350	0	0	0	0	0	0	0	472
46,350 46,400	0	0	0	0	0	0	422	1,093	49,350 49,400	0	0	0	0	0	0	0	462
46,400 46,450	0	0	0	0	0	0	411	1,083	49,400 49,450	0	0	0	0	0	0	0	451
46,450 46,500	0	0	0	0	0	0	401	1,072	49,450 49,500	0	0	0	0	0	0	0	440
46,500 46,550	0	0	0	0	0	0	390	1,062	49,500 49,550	0	0	0	0	0	0	0	430
46,550 46,600	0	0	0	0	0	0	380	1,051	49,550 49,600	0	0	0	0	0	0	0	419
46,600 46,650	0	0	0	0	0	0	369	1,041	49,600 49,650	0	0	0	0	0	0	0	409
46,650 46,700	0	0	0	0	0	0	359	1,030	49,650 49,700	0	0	0	0	0	0	0	398
46,700 46,750	0	0	0	0	0	0	348	1,020	49,700 49,750	0	0	0	0	0	0	0	388
46,750 46,800	0	0	0	0	0	0	338	1,009	49,750 49,800	0	0	0	0	0	0	0	377
46,800 46,850	0	0	0	0	0	0	327	999	49,800 49,850	0	0	0	0	0	0	0	367
46,850 46,900	0	0	0	0	0	0	317	988	49,850 49,900	0	0	0	0	0	0	0	356
46,900 46,950	0	0	0	0	0	0	306	978	49,900 49,950	0	0	0	0	0	0	0	346
46,950 47,000	0	0	0	0	0	0	295	967	49,950 50,000	0	0	0	0	0	0	0	335
47,000 47,050	0	0	0	0	0	0	285	956	50,000 50,050	0	0	0	0	0	0	0	325
47,050 47,100	0	0	0	0	0	0	274	946	50,050 50,100	0	0	0	0	0	0	0	314
47,100 47,150	0	0	0	0	0	0	264	935	50,100 50,150	0	0	0	0	0	0	0	304
47,150 47,200	0	0	0	0	0	0	253	925	50,150 50,200	0	0	0	0	0	0	0	293
47,200 47,250	0	0	0	0	0	0	243	914	50,200 50,250	0	0	0	0	0	0	0	283
47,250 47,300	0	0	0	0	0	0	232	904	50,250 50,300	0	0	0	0	0	0	0	272
47,300 47,350	0	0	0	0	0	0	222	893	50,300 50,350	0	0	0	0	0	0	0	261
47,350 47,400	0	0	0	0	0	0	211	883	50,350 50,400	0	0	0	0	0	0	0	251
47,400 47,450	0	0	0	0	0	0	201	872	50,400 50,450	0	0	0	0	0	0	0	240
47,450 47,500	0	0	0	0	0	0	190	862	50,450 50,500	0	0	0	0	0	0	0	230
47,500 47,550	0	0	0	0	0	0	180	851	50,500 50,550	0	0	0	0	0	0	0	219
47,550 47,600	0	0	0	0	0	0	169	841	50,550 50,600	0	0	0	0	0	0	0	209
47,600 47,650	0	0	0	0	0	0	159	830	50,600 50,650	0	0	0	0	0	0	0	198
47,650 47,700	0	0	0	0	0	0	148	820	50,650 50,700	0	0	0	0	0	0	0	188
47,700 47,750	0	0	0	0	0	0	138	809	50,700 50,750	0	0	0	0	0	0	0	177
47,750 47,800	0	0	0	0	0	0	127	799	50,750 50,800	0	0	0	0	0	0	0	167
47,800 47,850	0	0	0	0	0	0	116	788	50,800 50,850	0	0	0	0	0	0	0	156
47,850 47,900	0	0	0	0	0	0	106	777	50,850 50,900	0	0	0	0	0	0	0	146
47,900 47,950	0	0	0	0	0	0	95	767	50,900 50,950	0	0	0	0	0	0	0	135
47,950 48,000	0	0	0	0	0	0	85	756	50,950 51,000	0	0	0	0	0	0	0	125
48,000 48,050	0	0	0	0	0	0	74	746	51,000 51,050	0	0	0	0	0	0	0	114
48,050 48,100	0	0	0	0	0	0	64	735	51,050 51,100	0	0	0	0	0	0	0	104
48,100 48,150	0	0	0	0	0	0	53	725	51,100 51,150	0	0	0	0	0	0	0	93
48,150 48,200	0	0	0	0	0	0	43	714	51,150 51,200	0	0	0	0	0	0	0	82
48,200 48,250	0	0	0	0	0	0	32	704	51,200 51,250	0	0	0	0	0	0	0	72
48,250 48,300	0	0	0	0	0	0	22	693	51,250 51,300	0	0	0	0	0	0	0	61
48,300 48,350	0	0	0	0	0	0	11	683	51,300 51,350	0	0	0	0	0	0	0	51
48,350 48,400	0	0	0	0	0	0	**	672	51,350 51,400	0	0	0	0	0	0	0	40
48,400 48,450	0	0	0	0	0	0	0	662	51,400 51,450	0	0	0	0	0	0	0	30
48,450 48,500	0	0	0	0	0	0	0	651	51,450 51,500	0	0	0	0	0	0	0	19
48,500 48,550	0	0	0	0	0	0	0	641	51,500 51,550	0	0	0	0	0	0	0	9
48,550 48,600	0	0	0	0	0	0	0	630	51,550 51,567	0	0	0	0	0	0	0	2
48,600 48,650	0	0	0	0	0	0	0	619									
48,650 48,700	0	0	0	0	0	0	0	609									
48,700 48,750	0	0	0	0	0	0	0	598									
48,750 48,800	0	0	0	0	0	0	0	588									
48,800 48,850	0	0	0	0	0	0	0	577									
48,850 48,900	0	0	0	0	0	0	0	567									
48,900 48,950	0	0	0	0	0	0	0	556									
48,950 49,000	0	0	0	0	0	0	0	546									

* If the amount you are looking up from the worksheet is at least \$46,200 but less than \$46,227, and you have three qualifying children, your credit is \$3. If the amount you are looking up from the worksheet is \$46,227 or more, and you have three qualifying children, you cannot take the credit.

** If the amount you are looking up from the worksheet is at least \$48,350 but less than \$48,378, and you have two qualifying children, your credit is \$3. If the amount you are looking up from the worksheet is \$48,378 or more, and you have two qualifying children, you cannot take the credit.

How To Get Tax Help

Whether it's help with a tax issue, preparing your tax return or a need for a free publication or form, get the help you need the way you want it: online, use a smart phone, call or walk in to an IRS office or volunteer site near you.

Free help with your tax return. You can get free help preparing your return nationwide from IRS-certified volunteers. The Volunteer Income Tax Assistance (VITA) program helps low-to-moderate income, elderly, people with disabilities, and limited English proficient taxpayers. The Tax Counseling for the Elderly (TCE) program helps taxpayers age 60 and older with their tax returns. Most VITA and TCE sites offer free electronic filing and all volunteers will let you know about credits and deductions you may be entitled to claim. In addition, some VITA and TCE sites provide taxpayers the opportunity to prepare their own return with help from an IRS-certified volunteer. To find the nearest VITA or TCE site, you can use the VITA Locator Tool on IRS.gov, download the IRS2Go app, or call 1-800-906-9887.

As part of the TCE program, AARP offers the Tax-Aide counseling program. To find the nearest AARP Tax-Aide site, visit AARP's website at www.aarp.org/money/taxaide or call 1-888-227-7669. For more information on these programs, go to IRS.gov and enter "VITA" in the search box.

Internet. IRS.gov and **IRS2Go** are ready when you are —24 hours a day, 7 days a week.

- Download the free IRS2Go app from the iTunes app store or from Google Play. Use it to check your refund status, order transcripts of your tax returns or tax account, watch the IRS YouTube channel, get IRS news as soon as it's released to the public, subscribe to filing season updates or daily tax tips, and follow the IRS Twitter news feed, @IRSnews, to get the latest federal tax news, including information about tax law changes and important IRS programs.
- Check the status of your 2013 refund with the [Where's My Refund?](#) application on IRS.gov or download the IRS2Go app and select the *Refund Status* option. The IRS issues more than 9 out of 10 refunds in less than 21 days. Using these applications, you can start checking on the status of your return within 24 hours after we receive your e-filed return or 4 weeks after you mail a paper return. You will also be given a personalized refund date as soon as the IRS processes your tax return and approves your refund. The IRS updates *Where's My Refund?* every 24 hours, usually overnight, so you only need to check once a day.
- Use the [Interactive Tax Assistant](#) (ITA) to research your tax questions. No need to wait on the phone or stand in line. The ITA is available 24 hours a day, 7 days a week, and provides you with a variety of tax information related to general filing topics, deductions,

credits, and income. When you reach the response screen, you can print the entire interview and the final response for your records. New subject areas are added on a regular basis.

Answers not provided through ITA may be found in [Tax Trails](#), one of the Tax Topics on IRS.gov which contain general individual and business tax information or by searching the [IRS Tax Map](#), which includes an **international subject index**. You can use the **IRS Tax Map**, to search publications and instructions by topic or keyword. The IRS Tax Map integrates forms and publications into one research tool and provides single-point access to tax law information by subject. When the user searches the IRS Tax Map, they will be provided with links to related content in existing IRS publications, forms and instructions, questions and answers, and Tax Topics.

- Coming this filing season, you can immediately view and print for free all 5 types of individual federal tax transcripts (tax returns, tax account, record of account, wage and income statement, and certification of non-filing) using **Get Transcript**. You can also ask the IRS to mail a return or an account transcript to you. Only the mail option is available by choosing the *Tax Records* option on the IRS2Go app by selecting *Mail Transcript* on IRS.gov or by calling 1-800-908-9946. Tax return and tax account transcripts are generally available for the current year and the past three years.
- Determine if you are eligible for the EITC and estimate the amount of the credit with the [Earned Income Tax Credit \(EITC\) Assistant](#).
- Visit [Understanding Your IRS Notice or Letter](#) to get answers to questions about a notice or letter you received from the IRS.
- If you received the First Time Homebuyer Credit, you can use the [First Time Homebuyer Credit Account Look-up](#) tool for information on your repayments and account balance.
- Check the status of your amended return using [Where's My Amended Return?](#) Go to IRS.gov and enter *Where's My Amended Return?* in the search box. You can generally expect your amended return to be processed up to 12 weeks from the date we receive it. It can take up to 3 weeks from the date you mailed it to show up in our system.
- Make a payment using one of several safe and convenient electronic payment options available on IRS.gov. Select the Payment tab on the front page of IRS.gov for more information.
- Determine if you are eligible and apply for an [online payment agreement](#), if you owe more tax than you can pay today.

- Figure your income tax withholding with the [IRS Withholding Calculator](#) on IRS.gov. Use it if you've had too much or too little withheld, your personal situation has changed, you're starting a new job or you just want to see if you're having the right amount withheld.
- Determine if you might be subject to the Alternative Minimum Tax by using the [Alternative Minimum Tax Assistant](#) on IRS.gov.
- Request an **Electronic Filing PIN** by going to IRS.gov and entering *Electronic Filing PIN* in the search box.
- Download forms, instructions and publications, including accessible versions for people with disabilities.
- Locate the nearest **Taxpayer Assistance Center (TAC)** using the [Office Locator](#) tool on IRS.gov, or choose the *Contact Us* option on the IRS2Go app and search *Local Offices*. An employee can answer questions about your tax account or help you set up a payment plan. Before you visit, check the *Office Locator* on IRS.gov, or *Local Offices* under Contact Us on IRS2Go to confirm the address, phone number, days and hours of operation, and the services provided. If you have a special need, such as a disability, you can request an appointment. Call the local number listed in the Office Locator, or look in the phone book under United States Government, Internal Revenue Service.
- Apply for an **Employer Identification Number (EIN)**. Go to IRS.gov and enter *Apply for an EIN* in the search box.
- Read the Internal Revenue Code, regulations, or other official guidance.
- Read Internal Revenue Bulletins.
- Sign up to receive local and national tax news and more by email. Just click on “subscriptions” above the search box on IRS.gov and choose from a variety of options.

Phone. You can call the IRS, or you can carry it in your pocket with the IRS2Go app on your smart phone or tablet. Download the free IRS2Go app from the iTunes app store or from Google Play.

- Call to locate the nearest volunteer help site, 1-800-906-9887 or you can use the VITA Locator Tool on IRS.gov, or download the IRS2Go app. Low-to-moderate income, elderly, people with disabilities, and limited English proficient taxpayers can get free help with their tax return from the nationwide Volunteer Income Tax Assistance (VITA) program. The Tax Counseling for the Elderly (TCE) program helps taxpayers age 60 and older with their tax returns. Most VITA and TCE sites offer free electronic filing. Some VITA and TCE sites provide IRS-certified volunteers who can help prepare your tax return. Through the TCE program, AARP offers the Tax-Aide counseling program; call 1-888-227-7669 to find the nearest Tax-Aide location.

- Call the automated *Where's My Refund?* information hotline to check the status of your 2013 refund 24 hours a day, 7 days a week at 1-800-829-1954. If you e-file, you can start checking on the status of your return within 24 hours after the IRS receives your tax return or 4 weeks after you've mailed a paper return. The IRS issues more than 9 out of 10 refunds in less than 21 days. *Where's My Refund?* will give you a personalized refund date as soon as the IRS processes your tax return and approves your refund. Before you call this automated hotline, have your 2013 tax return handy so you can enter your social security number, your filing status, and the exact whole dollar amount of your refund. The IRS updates *Where's My Refund?* every 24 hours, usually overnight, so you only need to check once a day. Note, the above information is for our automated hotline. Our live phone and walk-in assistants can research the status of your refund only if it's been 21 days or more since you filed electronically or more than 6 weeks since you mailed your paper return.
- Call the *Amended Return Hotline*, 1-866-464-2050, to check the status of your amended return. You can generally expect your amended return to be processed up to 12 weeks from the date we receive it. It can take up to 3 weeks from the date you mailed it to show up in our system.
- Call 1-800-TAX-FORM (1-800-829-3676) to order current-year forms, instructions, publications, and prior-year forms and instructions (limited to 5 years). You should receive your order within 10 business days.
- Call **TeleTax**, 1-800-829-4477, to listen to pre-recorded messages covering general and business tax information. If, between January and April 15, you still have questions about the Form 1040, 1040A, or 1040EZ (like filing requirements, dependents, credits, Schedule D, pensions and IRAs or self-employment taxes), call 1-800-829-1040.
- Call using TTY/TDD equipment, 1-800-829-4059 to ask tax questions or order forms and publications. The TTY/TDD telephone number is for people who are deaf, hard of hearing, or have a speech disability. These individuals can also contact the IRS through relay services such as the [Federal Relay Service](#).

Walk-in. You can find a selection of forms, publications and services — in-person.

- **Products.** You can walk in to some post offices, libraries, and IRS offices to pick up certain forms, instructions, and publications. Some IRS offices, libraries, and city and county government offices have a collection of products available to photocopy from reproducible proofs.
- **Services.** You can walk in to your local TAC for face-to-face tax help. An employee can answer questions about your tax account or help you set up a payment plan. Before visiting, use the *Office Locator* tool on IRS.gov, or choose the *Contact Us* option on the

IRS2Go app and search *Local Offices* for days and hours of operation, and services provided.

Mail. You can send your order for forms, instructions, and publications to the address below. You should receive a response within 10 business days after your request is received.

Internal Revenue Service
1201 N. Mitsubishi Motorway
Bloomington, IL 61705-6613

The Taxpayer Advocate Service Is Here to Help You. **The Taxpayer Advocate Service (TAS)** is your voice at the IRS. Our job is to ensure that every taxpayer is treated fairly and that you know and understand your rights.

What can TAS do for you? We can offer you free help with IRS problems that you can't resolve on your own. We know this process can be confusing, but the worst thing you can do is nothing at all! TAS can help if you can't resolve your tax problem and:

- Your problem is causing financial difficulties for you, your family, or your business.
- You face (or your business is facing) an immediate threat of adverse action.
- You've tried repeatedly to contact the IRS but no one has responded, or the IRS hasn't responded by the date promised.

If you qualify for our help, you'll be assigned to one advocate who'll be with you at every turn and will do everything possible to resolve your problem. Here's why we can help:

- TAS is an independent organization within the IRS.

- Our advocates know how to work with the IRS.
- Our services are free and tailored to meet your needs.
- We have offices in every state, the District of Columbia, and Puerto Rico.

How can you reach us? If you think TAS can help you, call your local advocate, whose number is in your local directory and at [Taxpayer Advocate](#), or call us toll-free at 1-877-777-4778.

How else does TAS help taxpayers?

TAS also works to resolve large-scale, systemic problems that affect many taxpayers. If you know of one of these broad issues, please report it to us through our [Systemic Advocacy Management System](#).

Low Income Taxpayer Clinics

Low Income Taxpayer Clinics (LITCs) serve individuals whose income is below a certain level and need to resolve tax problems such as audits, appeals and tax collection disputes. Some clinics can provide information about taxpayer rights and responsibilities in different languages for individuals who speak English as a second language. Visit [Taxpayer Advocate](#) or see IRS Publication 4134, Low Income Taxpayer Clinic List.

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