Legislative Fiscal Bureau

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May 16, 2017   Joint Committee on Finance   Paper #193

Young Adult Employment Assistance Tax Credit
(Children and Families and General Fund Taxes)

[LFB 2017-19 Budget Summary: Page 96, #7 and Page 177, #3]

CURRENT LAW

Under state law, a child can remain in an out-of-home care placement in the child welfare system until he or she is 18 years of age, or, if the youth is expected to graduate from high school or its equivalent, 19 years of age (or 21 if an individualized education plan is in effect). After this time, the youth "ages out" of out-of-home care and is expected to begin to live independently and, unless the youth pursues higher education, to enter the job force.

The supplemental security income (SSI) program provides federal and state benefits to guarantee a minimum income level for qualifying disabled, elderly, and blind individuals. In 2017, an individual may receive a monthly federal benefit of up to $735, with the payment decreasing as a recipient's income increases, and a flat monthly state supplemental payment of approximately $84. Some SSI recipients may receive additional benefits if they qualify for an exceptional expense supplement or a caretaker supplement. An adult can qualify for SSI due to a disability if he or she has certain disabling conditions, or cannot engage in "substantial gainful activity" because of a physical or mental condition expected to last for over a year, or result in death. A child can qualify due to a disability if he or she has a physical or mental condition that results in severe functional limitations, and that is expected to last for over a year or result in death.

GOVERNOR

Create a refundable tax credit under the state individual income tax called the young adult employment assistance credit, beginning in tax year 2018, for certain individuals who age out of out-of-home placements under the statutes relating to children in need of protection or services or juveniles in need of protection or services (JIPS). The credit would be equal to 125% of the

federal earned income tax credit (EITC) for claimants with no qualifying children, without regard to the age limits under federal law.

An individual could claim the credit if the claimant is a young adult defined as: (a) an individual who has aged out of out-of-home care without achieving permanency in either of the two tax years prior to the tax year to which the claim relates, or who did so in the tax year to which the claim relates; or (b) an individual who was previously designated as disabled under the SSI program as a minor, but who, in either of the two tax years prior to the year to which the claim relates, or in the tax year to which the claim relates, lost his or her disability status due to a disability redetermination using the adult disability rules when he or she reaches 18 years of age.

"Aged out" would mean being discharged from out-of-home care due to one of the following instances: (a) termination of a dispositional order made before the individual becomes 18 years old, that places or continues the placement of the individual in out-of-home care, except as provided under the statutes regarding continuation of CHIPS or JIPS dispositional orders; (b) termination of a voluntary transition-to-independent-living agreement; or (c) termination of a voluntary agreement for placement of a child in a foster home or group home.

In order to meet the definition of "aged out," the discharge would have to occur on the date of any of the following: (1) the date that the individual becomes 18 years old; (2) the date that the individual is granted a high school or high school equivalency diploma, or the date on which the individual becomes 19 years old, whichever occurs first, if the individual is a full-time student at a secondary school or its vocational or technical equivalent and is reasonably expected to complete the program before becoming 19 years old; (3) the date on which the individual is granted a high school or high school equivalency diploma or the date on which the individual becomes 21 years old, whichever occurs first, if the individual is a full-time student at a secondary school or its vocational equivalent and if an individualized education program is in effect for the individual; (4) the date that an individual who is 18 years old or older makes a decision to leave out-of-home care and the CHIPS or JIPS order listed above is dismissed, the voluntary transition to independent living agreement is terminated, or the voluntary placement agreement is terminated; or (5) the date of termination of a CHIPS or JIPS dispositional order that provides for the termination one year or less after the date on which the order was entered.

Individuals claiming the credit could not be a part-year resident or nonresident of the state. No credit may be allowed unless it is claimed within four years of the tax year to which the claim relates and no credit would be allowed for a tax year covering a period of less than 12 months, except in the event of a claimant's death.

The Department of Children and Families (DCF) and the Department of Health Services (DHS) would be required to work together to verify claims for the credit, and the Department of Revenue's (DOR) administrative authority under the state EITC would be extended to the young adult employment assistance credit.

As noted, the proposed credit would be refundable. Therefore, if the amount of credit exceeds the claimant's income tax liability, the state would issue a check for the excess amount. Refundable credits are treated as expenditures, rather than revenue offsets, under the state

accounting system. The bill would create a sum sufficient GPR appropriation to fund payments of the credit. The estimated cost of the credit is $724,400 in 2018-19.

It should be noted that the Governor's budget provision has also been introduced as 2017 Assembly Bill 239 and Senate Bill 208. AB 239 was recommended for passage by a vote of 8-0 by the Committee on Public Benefit Reform. On March 21 it was referred to the Joint Committee on Finance. SB 208 has been referred to the Committee on Revenue, Financial Institutions and Rural Issues. That Committee has not yet met on the bill.

DISCUSSION POINTS

1. The federal EITC has provided tax relief to low-income taxpayers since 1975 and besides tax relief, reflects several policy goals. The credit provides incentive to work by subsidizing wages, lessens reliance on welfare programs, and reduces poverty, with an emphasis on childhood poverty. Initially, the federal credit extended only to individuals with children, but the credit was expanded in 1993 to include childless workers. Like 22 other states and the District of Columbia, Wisconsin offers a state EITC, based on the federal EITC. Depending on family size, the Wisconsin credit is equal to a percentage of the federal credit. The federal and state credit offset payroll taxes and sales and excises taxes paid by claimants.

2. Unlike the federal credit, Wisconsin's EITC cannot be claimed by individuals with no children. Neither the state nor the federal EITC are available for childless individuals under the age of 25.

3. To receive the federal EITC, different eligibility criteria apply for claimants with children and claimants without children. For claimants whose children meet relationship, age, residency, and filing requirements, there is no minimum age requirement imposed on claimants. However, individuals with no qualifying children must be at least 25 years of age at the end of the tax year for which the credit is claimed in order to claim the credit. It is unclear why the federal credit uses 25 as the age when childless workers can claim the credit. However, that age is viewed by some as the age when most individuals have finished their education and have assumed responsibility for providing for themselves. Nonetheless, there are many young adults who have assumed this responsibility and would benefit from the credit for its intended purposes. Consequently, there have been proposals to lower the age of eligibility for childless workers.

4. The proposed credit would be available for two years after individuals age out of out-of-home placements, so credit claimants are expected to be in the 18 to 25 year old age group. The Bureau of Labor Statistics (BLS), U.S. Department of Labor, maintains employment data by state and by age group that illustrate how this age group differs from the rest of the state. Individuals in the 20 to 24 year old age group are more likely to be unemployed than the state's labor force as a whole, although the unemployment rate for this age group has fallen closer to the state average as the labor market has recently tightened.

TABLE 1

**Unemployed Percentage of Wisconsin Civilian Labor Force
By Age Group, Annual Averages**

Year	State Total	By Selected Age Groups 25 to 64	20 to 24
2010	8.7%	7.4%	15.0%
2011	7.8	6.5	12.6
2012	7.1	6.0	9.2
2013	6.7	5.5	11.9
2014	5.6	4.8	10.8
2015	4.6	3.8	7.0
2016 Preliminary	4.1	3.7	5.2

Source: Bureau of Labor Statistics, U.S. Department Labor.

5.   Many individuals in the 20 to 24 age group have not completed their education or have ended their educational attainment. BLS data for the nation as a whole shows that unemployment rates decrease and labor participation rates increase as levels of educational attainment increase. BLS data also shows that overall wage levels tend to increase as educational attainment increases. Finally, data shows that over half (54.9%) of the employed individuals in the 20 to 24 year old age group are employed in occupations with median Wisconsin wage levels that are less than the state's overall 2016 median wage level of $36,250 (Table 2). Only 34.6% of the employed individuals in the 25 to 64 age group are employed in the same occupations.

TABLE 2

**Distribution of Employed Individuals by Age Group and by Selected Occupations and
Comparison to 2016 Wisconsin Median Wage Level**

Occupation	Percent of Age Group 20 to 24	25 to 64	2016 Wisconsin Median Wage
Sales & Related Occupations	14.8%	9.5%	$26,470
Office & Administrative Support	14.1	11.5	33,840
Food Preparation & Serving	13.8	4.0	19,290
Transportation & Material Moving	6.6	6.1	32,780
Personal Care & Service	5.6	3.5	22,580

6.   Unlike the general population, youth who age out of foster care likely do not have parents or family to rely upon for financial support. Research indicates that these youth are at much higher risk of adverse economic and social outcomes, including homelessness, higher unemployment rates, lower educational enrollment, higher rates of criminal involvement, and

unplanned pregnancy. For example, the Midwest Evaluation of the Adult Functioning of Former Foster Youth from May, 2002, to March, 2003, showed that 18% of youth had been homeless at some point between leaving out-of-home care and age 21. Further, 23% had failed to graduate high school and almost half had experienced economic hardship, such as lack of money to pay rent, disconnection of utilities, or eviction.

7.   The bill would extend the proposed credit to childless youth under the age of 25 who have aged out of out-of-home care and are attempting to enter the workforce. The credit would be equal to 125% of the federal EITC for childless adults and would be available for the two tax years after the youth ages out of out-of-home care. The credit would also extend to childless youth who have lost SSI eligibility due to a disability redetermination. When a child turns 18 (or age 19 for a full-time student in secondary school), eligibility for SSI is redetermined using the criteria for adults. The list of impairments differs for adults and children. Further, the adult eligibility standard reviews for ability to engage in substantial gainful activity, whereas the standard for a child does not. As a result, a child could lose eligibility for SSI benefits simply by reaching the age of 18. For example, a child could qualify for SSI benefits because of a mental disorder which would not impair an adult's ability to engage in substantial gainful activity. Based on data from DHS and DCF, DOA estimates that approximately 2,700 young adults would claim the credit in 2018. This would include young adults who have aged out of out-of-home care or lost their SSI eligibility in 2018 or either of the two tax years preceding 2018.

8.   The federal EITC is calculated as a percentage of earned income. The credit gradually increases until earned income reaches a threshold amount, known as maximum credit income, at which point the claimant receives the maximum allowable credit. The maximum credit is extended to claimants with earned income over this first income threshold and under a second income threshold. After the second income threshold, the credit is gradually reduced until it is eliminated for individuals with earned income over a third income threshold, or maximum income level. Since 2002, the two income thresholds used to calculate the credit's phaseout have been higher for married claimants than for unmarried claimants, while the credit percentage and the maximum credit income have been the same for both types of claimants. The income thresholds used in the calculations are indexed for inflation based on the change in the 12-month average of the consumer price index through August of the year preceding the tax year. Consequently, the 2018 EITC parameters will not be known until later this year. Table 3 displays the estimated parameters for the 2018 federal EITC for individuals with no children.

TABLE 3

**Estimated Parameters for Calculating the 2018 Federal EITC
for Single and Married Claimants With No Children**

	Single	Married
Credit Percentage	7.65%	7.65%
Maximum Credit Income	$6,820	$6,820
Maximum Credit	522	522
Phase-Out Income	8,540	14,260
Phase-Out Rate	7.65%	7.65%
Maximum Income	15,360	21,080

9.   Based on the parameters in Table 3, Table 4 displays the estimated 2018 credit amounts for childless individuals by income level under federal law and under the Governor's proposal.

TABLE 4

**Estimated 2018 Federal and Proposed State Tax Credit Amounts
By Income Level for Married and Unmarried Claimants**

Earned Income	Federal EITC		Proposed State Credit	
	Single	Married	Single	Married
$1,000	$77	$77	$96	$96
2,000	153	153	191	191
3,000	230	230	287	287
4.000	306	306	383	383
5,000	383	383	478	478
6,000	459	459	574	574
7,000	522	522	652	652
8,000	522	522	652	652
9,000	487	522	608	652
10,000	410	522	513	652
11,000	334	522	417	652
12,000	257	522	321	652
13,000	181	522	226	652
14,000	104	522	130	652
15,000	28	465	34	581
16,000	0	389	0	486
17,000	0	312	0	390
18,000	0	236	0	295
19,000	0	159	0	199
20,000	0	83	0	103
21,000	0	6	0	8
22,000	0	0	0	0

10. For tax year 2018, the maximum federal credit for childless claimants is estimated at $522, so the maximum state credit that could be claimed is estimated at $652 ($522 x 1.25). However, the administration estimates an average credit of only $273 due to the phase out thresholds described above. With an estimated 2,653 claimants, total credits are estimated at $724,400 in 2018-19. As noted, because the credit would be refundable, payments would be recorded in the state budget system as an expenditure, rather than as a reduction in tax collections.

11. If the Committee is comfortable with this level of support for claimants, as well as this level of total expenditures, it could adopt the Governor's recommendation. However, DOA submitted errata related to the proposal's provisions regarding the joint verification of claims by DCF, DHS, and DOR. Under the errata, DCF and DHS would verify eligibility and notify DOR of eligible claimants by January 15 of each year. Further, DOR indicates that additional language changes are needed to correct a reference to the federal EITC and clarify that with respect to married claimants who both qualify for the credit, each qualifying spouse would be able to claim the credit individually. This would maximize the value of the credit for such households (Alternative 1).

12. Under the proposal, a single, childless individual working full time at a minimum wage job making $15,080 annually ($7.25 x 2,080) would qualify for a credit estimated at $27. A Massachusetts Institute of Technology model developed by Dr. Amy Glasmeier calculates basic living expenses in each state and estimates the wages that individuals in various living situations would need to meet that standard. For Wisconsin, the model estimates a living wage of $10.58 an hour, or $21,998 annually, for a childless, single individual in 2016. Therefore, a single, childless individual working full time and earning the minimum wage would have an income about $7,000 below the living wage, with or without the proposed credit.

13. The federal EITC formula results in such a low credit under the proposal because it employs a low credit rate and because the credit's 2018 phase-out occurs between threshold levels of only $8,540 and $15,360 ($21,080 if married). By increasing either or both of these factors, a larger credit could be extended. For example, doubling the credit rate by increasing the proposed state credit from 125% of the federal EITC for childless adults to 200% would result in an average credit of $1,002 and would increase the cost of the credit to $2,100,000, or by $1,375,600 compared to the bill. Doubling the maximum credit income and the phase-out income would result in an average credit of $1,149 and would increase the cost of the credit to $2,400,000, or by $1,675,600 compared to the bill. Finally, doubling the credit rate, the maximum credit income, and the phase-out income would result in an average credit of $2,297 and would increase the cost of the credit to $4,800,000, or by $4,075,600 compared to the bill. These options are presented as Alternatives 2. a., b., and c.

14. On the other hand, the creation of a new tax credit would require DOR to produce and administrate complicated new tax forms similar to the 17-page federal EITC form shown in the Attachment. This may confuse young tax filers into mistakenly filing for, or inquiring into, the proposed credit when they are not eligible. Further, the federal Internal Revenue Service estimates that approximately 21% of eligible taxpayers do not claim the EITC. This may be due to the complexity of the tax forms or a lack of knowledge of the tax code. Consequently, a significant portion of eligible youth may not apply for the credit they would be entitled to receive.

15.   Another option would be to restructure the tax credit as a grant payment, which could be advantageous for several reasons. First, if the credit was restructured as a grant, DCF and DHS could ensure that youth would be notified, and the agencies could take affirmative steps to pay grants to eligible youth. This would avoid the need for former out-of-home care youth and physically and mentally impaired former SSI recipients to file complicated tax forms to claim credits they may not be aware of. Second, the young adult employment assistance tax credit would only be available to youth who are earning income in unsubsidized employment. Unemployed youth who were formerly in out-of-home care or receiving SSI payments would not be eligible for the credit, but could be eligible for assistance under a grant program. Third, a grant could be paid in installments or at different times during the year, whereas the young adult employment assistance tax credit would only be available with an annual tax refund. Thus, a grant may be more flexible for the needs of the recipients.

16.   Then again, a tax credit may have less overall administrative burden given that DOR would already have the statewide structure in place to review and process claims and to transfer payments. By contrast, DCF would need to create policies and procedures to implement a grant program.

17.   The Committee could decide to modify the proposal to structure the young adult employment assistance tax credit as a grant from DCF (Alternative 3). Under this alternative, DCF would be provided an annual appropriation of $3,600,000 GPR beginning in 2018-19 to fund grants that support youth who age out of SSI benefits or the out-of-home care system obtain and maintain employment and assist with training and education. Eligible youth would qualify for grant of up to $652 (the maximum proposed credit under the bill) in the year they age out and the two following years. DCF would be required to establish policies and procedures for administration of the program and DHS would be required to verify youth eligible due to ageing out of SSI benefits. Youth ageing out of both out-of-home care and SSI benefits would only be eligible to receive one grant from DCF per year.

18.   Finally, the Committee could delete the Governor's proposal from the budget bill (Alternative 4). Given that DCF and the Department of Workforce Development currently provide services that prepare youth for participation in the workforce, the Committee could decide that it is unnecessary to provide for a new tax credit or grant program. Also, given that AB 239 and SB 208, which address the provision, have been introduced, the Committee could remove the item from the budget.

ALTERNATIVES

1.   Approve the Governor's proposal to create a refundable tax credit under the state individual income tax called the young adult employment assistance tax credit, beginning in tax year 2018, for certain individuals who age out of out-of-home placements and SSI benefits. In addition, modify the proposal as recommended by the Department of Administration, to require the Department of Children and Families and the Department of Health Services to verify individuals who may be eligible for the credit and to notify the Department of Revenue of the potential eligibility by January 15 of each year. Further, modify the proposal to correct a reference to the

federal EITC and clarify that with respect to married claimants who both qualify for the credit, each qualifying spouse would be able to claim the credit individually.

ALT1	Change to	
	Base	Bill
GPR	$724,400	$0

2.   Modify the Governor's proposal in one of the following ways:

a.   Increase the proposed state credit from 125% of the federal EITC for childless adults to 200%, thereby increasing the estimated cost of the credit to $2,100,000, or by $1,375,600 compared to the Governor's proposal;

b.   Double the maximum credit income and the phase-out income, thereby increasing the estimated cost of the credit to $2,400,000, or by $1,675,600 compared to the Governor's proposal; or

c.   Increase the proposed state credit from 125% of the federal EITC for childless adults to 200%, and double the maximum credit income and the phase-out income, thereby increasing the estimated cost of the credit to $4,800,000, or by $4,075,600 compared to the Governor's proposal.

In addition, modify the proposal as recommended by the Department of Administration, to require the Department of Children and Families and the Department of Health Services to verify individuals who may be eligible for the credit and to notify the Department of Revenue of the potential eligibility by January 15 of each year. Further, modify the proposal to correct a reference to the federal EITC and clarify that with respect to married claimants who both qualify for the credit, each qualifying spouse would be able to claim the credit individually.

ALT 2	Change to	
	Base	Bill
a. GPR	$2,100,000	$1,375,600
b. GPR	2,400,000	1,675,600
c. GPR	4,800,000	4,075,600

3.   Modify the Governor's recommendation to change the proposed young adult employment assistance tax credit into a grant program administered by DCF. DCF would be provided with an annual appropriation of $3,600,000 GPR beginning in 2018-19 to fund grants that support youth who age out of SSI benefits or the out-of-home care system obtain and maintain employment. The grants would be intended as wage supplements or assistance for education and job training. Eligible youth would qualify for grants of up to a total amount of $652 in the year they age out and in each of the two following years. DCF would be required to develop policies and procedures for administration of the grant program and DHS would be required to verify youth eligible due to losing eligibility for SSI benefits upon reaching the age of 18. Youth ageing out of

both out-of-home care and SSI benefits would only be eligible to receive only one grant from DCF per year.

ALT 3	Change to	
	Base	Bill
GPR	$3,600,000	$2,875,600

4.   Delete provision.

ALT 4	Change to	
	Base	Bill
GPR	$0	- $724,400

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Attachment

Lines 66a and 66b— Earned Income Credit (EIC)

What Is the EIC?

The EIC is a credit for certain people who work. The credit may give you a refund even if you do not owe any tax or did not have any tax withheld.

To Take the EIC:

- Follow the steps below.
- Complete the worksheet that applies to you or let the IRS figure the credit for you.
- If you have a qualifying child, complete and attach Schedule EIC.

For help in determining if you are eligible for the EIC, go to *IRS.gov/eitc* and click on "EITC Assistant." This service is available in English and Spanish.

⚠️ **CAUTION** *If you take the EIC even though you aren't eligible and it is determined that your error is due to reckless or intentional disregard of the EIC rules, you won't be allowed to take the credit for 2 years even if you are otherwise eligible to do so. If you fraudulently take the EIC, you won't be allowed to take the credit for 10 years. See Form 8862, who must file, later. You may also have to pay penalties.*

Step 1 All Filers

1. If, in 2016:
   - 3 or more children lived with you, is the amount on Form 1040, line 38, less than $47,955 ($53,505 if married filing jointly)?
   - 2 children lived with you, is the amount on Form 1040, line 38, less than $44,648 ($50,198 if married filing jointly)?
   - 1 child lived with you, is the amount on Form 1040, line 38, less than $39,296 ($44,846 if married filing jointly)?
   - No children lived with you, is the amount on Form 1040, line 38, less than $14,880 ($20,430 if married filing jointly)?

   ☐ **Yes.** Continue ↓   ☐ **No.** (STOP)
   You can't take the credit.

2. Do you, and your spouse if filing a joint return, have a social security number that allows you to work and is valid for EIC purposes (explained later under *Definitions and Special Rules*)?

   ☐ **Yes.** Continue ↓   ☐ **No.** (STOP)
   You can't take the credit. Enter "No" on the dotted line next to line 66a.

3. Is your filing status married filing separately?

   ☐ **Yes.** (STOP)   ☐ **No.** Continue ↓
   You can't take the credit.

4. Are you filing Form 2555 or 2555-EZ (relating to foreign earned income)?

   ☐ **Yes.** (STOP)   ☐ **No.** Continue ↓
   You can't take the credit.

5. Were you or your spouse a nonresident alien for any part of 2016?

   ☐ **Yes.** See *Nonresident aliens*, later, under *Definitions and Special Rules*.   ☐ **No.** Go to Step 2.

Step 2 Investment Income

1. Add the amounts from Form 1040:

Line 8a		_____
Line 8b	+	_____
Line 9a	+	_____
Line 13*	+	_____
Investment Income	=	[_____]

   *If line 13 is a loss, enter -0-.

2. Is your investment income more than $3,400?

   ☐ **Yes.** Continue ↓   ☐ **No.** Skip question 3; go to question 4.

3. Are you filing Form 4797 (relating to sales of business property)?

   ☐ **Yes.** See *Form 4797 filers*, later, under *Definitions and Special Rules*.   ☐ **No.** (STOP)
   You can't take the credit.

4. Do any of the following apply for 2016?
   - You are filing Schedule E.
   - You are reporting income from the rental of personal property not used in a trade or business.
   - You are filing Form 8814 (relating to election to report child's interest and dividends on your return).
   - You have income or loss from a passive activity.

   ☐ **Yes.** Use Worksheet 1 in Pub. 596 to see if you can take the credit.   ☐ **No.** Go to Step 3.

Step 3 Qualifying Child

A qualifying child for the EIC is a child who is your...

Son, daughter, stepchild, foster child, brother, sister, stepbrother, stepsister, half brother, half sister, or a descendant of any of them (for example, your grandchild, niece, or nephew)

AND

was ...

Under age 19 at the end of 2016 and younger than you
(or your spouse, if filing jointly)

or

Under age 24 at the end of 2016, a student (defined later), and younger than you
(or your spouse, if filing jointly)

or

Any age and permanently and totally disabled (defined later)

AND

Who isn't filing a joint return for 2016
or is filing a joint return for 2016 only to claim a refund of withheld income tax or
estimated tax paid (see Pub. 596 for examples)

AND

Who lived with you in the United States for more than half of 2016.

⚠ CAUTION *You can't take the credit for a child who didn't live with you for more than half the year, even if you paid most of the child's living expenses. The IRS may ask you for documents to show you lived with each qualifying child. Documents you might want to keep for this purpose include school and child care records and other records that show your child's address.*

TIP *If the child didn't live with you for more than half of 2016 because of a temporary absence, birth, death, or kidnapping, see* Exception to time lived with you, *later.*

⚠ CAUTION *If the child meets the conditions to be a qualifying child of any other person (other than your spouse if filing a joint return) for 2016, see* Qualifying child of more than one person, *later. If the child was married, see* Married child, *later.*

1. Do you have at least one child who meets the conditions to be your qualifying child?

☐ **Yes.** The child must have a valid social security number (SSN) as defined later, unless the child was born and died in 2016. If at least one qualifying child has a valid SSN (or was born or died in 2016), go to question 2. Otherwise, you can't take the credit.

☐ **No.** Skip questions 2 and 3; go to Step 4.

2. Are you filing a joint return for 2016?

☐ **Yes.** Skip question 3 and Step 4; go to Step 5.

☐ **No.** Continue ↘

3. Could you be a qualifying child of another person for 2016? (Check "No" if the other person isn't required to file, and isn't filing, a 2016 tax return or is filing a 2016 return only to claim a refund of withheld income tax or estimated tax paid (see Pub. 596 for examples).)

☐ **Yes.** (STOP) You can't take the credit. Enter "No" on the dotted line next to line 66a.

☐ **No.** Skip Step 4; go to Step 5.

Step 4 Filers Without a Qualifying Child

1. Is the amount on Form 1040, line 38, less than $14,880 ($20,430 if married filing jointly)?

☐ **Yes.** Continue ↘

☐ **No.** (STOP) You can't take the credit.

2. Were you, or your spouse if filing a joint return, at least age 25 but under age 65 at the end of 2016? (Check "Yes" if you, or your spouse if filing a joint return, were born after December 31, 1951, and before January 2, 1992.) If your spouse died in 2016 or if you are preparing a return for someone who died in 2016, see Pub. 596 before you answer.

☐ **Yes.** Continue ↘

☐ **No.** (STOP) You can't take the credit.

3. Was your main home, and your spouse's if filing a joint return, in the United States for more than half of 2016? Members of the military stationed outside the United States, see *Members of the military,* later, before you answer.

☐ **Yes.** Continue ↘

☐ **No.** (STOP) You can't take the credit. Enter "No" on the dotted line next to line 66a.

Need more information or forms? Visit IRS.gov.

4. Are you filing a joint return for 2016?

☐ **Yes.** Skip questions 5 and 6; go to Step 5. ☐ **No.** Continue ↓

5. Could you be a qualifying child of another person for 2016? (Check "No" if the other person isn't required to file, and isn't filing, a 2016 tax return or is filing a 2016 return only to claim a refund of withheld income tax or estimated tax paid (see Pub. 596 for examples).)

☐ **Yes.** (STOP) ☐ **No.** Continue ↓

You can't take the credit. Enter "No" on the dotted line next to line 66a.

6. Can you be claimed as a dependent on someone else's 2016 tax return?

☐ **Yes.** (STOP) ☐ **No.** Go to Step 5.

You can't take the credit.

Step 5 Earned Income

1. Are you filing Schedule SE because you were a member of the clergy or you had church employee income of $108.28 or more?

☐ **Yes.** See *Clergy* or *Church employees,* whichever applies. ☐ **No.** Complete the following worksheet.

1. Enter the amount from Form 1040, line 7 . . . 1. _____

2. Enter any amount included on Form 1040, line 7, that is a taxable scholarship or fellowship grant not reported on a Form W-2 . . . . 2. _____

3. Enter any amount included on Form 1040, line 7, that you received for work performed while an inmate in a penal institution. (Enter "PRI" and the same amount on the dotted line next to Form 1040, line 7) . . . . 3. _____

4. Enter any amount included on Form 1040, line 7, that you received as a pension or annuity from a nonqualified deferred compensation plan or a nongovernmental section 457 plan. (Enter "DFC" and the same amount on the dotted line next to Form 1040, line 7.) This amount may be shown in box 11 of Form W-2. If you received such an amount but box 11 is blank, contact your employer for the amount received . . . . 4. _____

5. Enter any amount included on Form 1040, line 7, that is a Medicaid waiver payment you exclude from income. (See the instructions for line 21) . . . . 5. _____

6. Add lines 2, 3, 4, and 5 . . . . 6. _____

7. Subtract line 6 from line 1 . . . . 7. _____

8. Enter all of your nontaxable combat pay if you elect to include it in earned income. Also enter this amount on Form 1040, line 66b. See *Combat pay, nontaxable,* later . . . . 8. _____

⚠ *Electing to include nontaxable combat pay may increase or decrease your EIC. Figure the credit with and without your nontaxable combat pay before making the election.*

9. Add lines 7 and 8. **This is your earned income** . . . . 9. _____

2. Were you self-employed at any time in 2016, or are you filing Schedule SE because you were a member of the clergy or you had church employee income, or are you filing Schedule C or C-EZ as a statutory employee?

☐ **Yes.** Skip question 3 and Step 6; go to Worksheet B. ☐ **No.** Continue ↓

3. If you have:
    - 3 or more qualifying children, is your earned income less than $47,955 ($53,505 if married filing jointly)?
    - 2 qualifying children, is your earned income less than $44,648 ($50,198 if married filing jointly)?
    - 1 qualifying child, is your earned income less than $39,296 ($44,846 if married filing jointly)?
    - No qualifying children, is your earned income less than $14,880 ($20,430 if married filing jointly)?

☐ **Yes.** Go to Step 6. ☐ **No.** (STOP)

You can't take the credit.

Step 6 How To Figure the Credit

1. Do you want the IRS to figure the credit for you?

☐ **Yes.** See *Credit figured by the IRS,* later. ☐ **No.** Go to Worksheet A.

Definitions and Special Rules

Adopted child. An adopted child is always treated as your own child. An adopted child includes a child lawfully placed with you for legal adoption.

Church employees. Determine how much of the amount on Form 1040, line 7, was also reported on Schedule SE, Section B, line 5a. Subtract that amount from the amount on Form 1040, line 7, and enter the result on line 1 of the worksheet in Step 5 (instead of entering the actual amount from Form 1040, line 7). Be sure to answer "Yes" to question 2 in Step 5.

Clergy. The following instructions apply to ministers, members of religious orders who have not taken a vow of poverty, and Christian Science practitioners. If you are filing Schedule SE and the amount on line 2 of that schedule includes an amount that was also reported on Form 1040, line 7:

   1. Enter "Clergy" on the dotted line next to Form 1040, line 66a.

2. Determine how much of the amount on Form 1040, line 7, was also reported on Schedule SE, Section A, line 2, or Section B, line 2.

3. Subtract that amount from the amount on Form 1040, line 7. Enter the result on line 1 of the worksheet in Step 5 (instead of entering the actual amount from Form 1040, line 7).

4. Be sure to answer "Yes" to question 2 in Step 5.

Combat pay, nontaxable. If you were a member of the U.S. Armed Forces who served in a combat zone, certain pay is excluded from your income. See *Combat Zone Exclusion* in Pub. 3. You can elect to include this pay in your earned income when figuring the EIC. The amount of your nontaxable combat pay should be shown in box 12 of Form(s) W-2 with code Q. If you are filing a joint return and both you and your spouse received nontaxable combat pay, you can each make your own election. In other words, if one of you makes the election, the other one can also make it but doesn't have to.

Credit figured by the IRS. To have the IRS figure your EIC:

1. Enter "EIC" on the dotted line next to Form 1040, line 66a.

2. Be sure you enter the nontaxable combat pay you elect to include in earned income on Form 1040, line 66b. See *Combat pay, nontaxable*, earlier.

3. 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*, later.

Exception to time lived with you. Temporary absences by you or the child for special circumstances, such as school, vacation, business, medical care, military service, or detention in a juvenile facility, count as time the child lived with you. Also see *Kidnapped child* in the instructions for line 6c and *Members of the military*, later. A child is considered to have lived with you for more than half of 2016 if the child was born or died in 2016 and your home was this child's home for more than half the time he or she was alive in 2016.

Form 4797 filers. If the amount on Form 1040, line 13, includes an amount from Form 4797, you must use Worksheet 1 in Pub. 596 to see if you can take the EIC. Otherwise, stop; you can't take the EIC.

Form 8862, who must file. You must file Form 8862 if your EIC for a year after 1996 was reduced or disallowed for any reason other than a math or clerical error. But do not file Form 8862 if either of the following applies.

• You filed Form 8862 for another year, the EIC was allowed for that year, and your EIC hasn't been reduced or disallowed again for any reason other than a math or clerical error.

• You are taking the EIC without a qualifying child and the only reason your EIC was reduced or disallowed in the other year was because it was determined that a child listed on Schedule EIC wasn't your qualifying child.

Also, do not file Form 8862 or take the credit for the:

• 2 years after the most recent tax year for which there was a final determination that your EIC claim was due to reckless or intentional disregard of the EIC rules, or

• 10 years after the most recent tax year for which there was a final determination that your EIC claim was due to fraud.

Foster child. A foster child is any child placed with you by an authorized placement agency or by judgment, decree, or other order of any court of competent jurisdiction. For more details on authorized placement agencies, see Pub. 596.

Married child. A child who was married at the end of 2016 is a qualifying child only if (a) you can claim him or her as your dependent on Form 1040, line 6c, or (b) you could have claimed him or her as your dependent except for the special rule for *Children of divorced or separated parents* in the instructions for line 6c.

Members of the military. If you were on extended active duty outside the United States, your main home is considered to be in the United States during that duty period. Extended active duty is military duty ordered for an indefinite period or for a period of more than 90 days. Once you begin serving extended active duty, you are considered to be on extended active duty even if you do not serve more than 90 days.

Nonresident aliens. If your filing status is married filing jointly, go to Step 2. Otherwise, stop; you can't take the EIC. Enter "No" on the dotted line next to line 66a.

Permanently and totally disabled. A person is permanently and totally disabled if, at any time in 2016, the person couldn't engage in any substantial gainful activity because of a physical or mental condition and a doctor has determined that this condition (a) has lasted or can be expected to last continuously for at least a year, or (b) can be expected to lead to death.

Qualifying child of more than one person. Even if a child meets the conditions to be the qualifying child of more than one person, only one person can claim the child as a qualifying child for all of the following tax benefits, unless the special rule for *Children of divorced or separated parents* in the instructions for line 6c applies.

1. Dependency exemption (line 6c).

2. Child tax credits (lines 52 and 67).

3. Head of household filing status (line 4).

4. Credit for child and dependent care expenses (line 49).

5. Exclusion for dependent care benefits (Form 2441, Part III).

6. Earned income credit (lines 66a and 66b).

No other person can take any of the six tax benefits just listed unless he or she has a different qualifying child. If you and any other person can claim the child as a qualifying child, the following 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 in 2016. If the child lived with each parent for the same amount of time, the IRS will

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treat the child as the qualifying child of the parent who had the higher adjusted gross income (AGI) for 2016.

- 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 2016.
- 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 2016, but only if that person's AGI is higher than the highest AGI of any parent of the child who can claim the child.

Example. Your daughter meets the conditions to be a qualifying child for both you and your mother. Your daughter doesn't meet the conditions to be a qualifying child of any other person, including her other parent. Under the rules just described, you can claim your daughter as a qualifying child for all of the six tax benefits listed here for which you otherwise qualify. Your mother can't claim any of the six tax benefits listed here unless she has a different qualifying child. However, if your mother's AGI is higher than yours and you do not claim your daughter as a qualifying child, your daughter is the qualifying child of your mother.

For more details and examples, see Pub. 596.

If you won't be taking the EIC with a qualifying child, enter "No" on the dotted line next to line 66a. Otherwise, go to Step 3, question 1.

Social security number (SSN). For the EIC, a valid SSN is a number issued by the Social Security Administration unless "Not Valid for Employment" is printed on the social security card and the number was issued solely to allow the recipient of the SSN to apply for or receive a federally funded benefit. However, if "Valid for Work Only With DHS Authorization" is printed on your social security card, your SSN is valid for EIC purposes only as long as the DHS authorization is still valid.

To find out how to get an SSN, see *Social Security Number (SSN)* near the beginning of these instructions. If you won't have an SSN by the date your return is due, see *What if You Can't File on Time?*

If you didn't have an SSN by the due date of your 2016 return (including extensions), you can't claim the EIC on either your original or an amended 2016 return, even if you later get an SSN. Also, if a child didn't have an SSN by the due date of your return (including extensions), you can't count that child as a qualifying child in figuring the EIC on either your original or an amended 2016 return, even if that child later gets an SSN.

Student. A student is a child who during any part of 5 calendar months of 2016 was enrolled as a full-time student at a school, or took a full-time, on-farm training course given by a school or a state, county, or local government agency. A school includes a technical, trade, or mechanical school. It doesn't include an on-the-job training course, correspondence school, or school offering courses only through the Internet.

Welfare benefits, effect of credit on. Any refund you receive as a result of taking the EIC can't be counted as income when determining if 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 Temporary Assistance for Needy Families (TANF), Medicaid, Supplemental Security Income (SSI), and Supplemental Nutrition Assistance Program (food stamps). In addition, when determining eligibility, the refund can't 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.

Worksheet **A**—2016 EIC—Lines 66a and 66b   *Keep for Your Records*

Before you begin: √ Be sure you are using the correct worksheet. Use this worksheet only if you
answered "No" to Step 5, question 2. Otherwise, use Worksheet B.

Part 1 **All Filers Using** **Worksheet A**	**1.** Enter your earned income from Step 5.	**1** [ ]
	2. Look up the amount on line 1 above in the EIC Table (right after Worksheet B) 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. If line 2 is zero, (STOP) You cannot take the credit. Enter "No" on the dotted line next to line 66a.	**2** [ ]
	3. Enter the amount from Form 1040, line 38.	**3** [ ]
	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 $8,300 ($13,850 if married filing jointly)? • 1 or more qualifying children, is the amount on line 3 less than $18,200 ($23,750 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. Look at the amounts on lines 5 and 2. Then, enter the **smaller** amount on line 6.	**5** [ ]

Part 3 **Your Earned** **Income Credit**	**6. This is your earned income credit.**	**6** [ ] Enter this amount on Form 1040, line 66a.
	Reminder— √ If you have a qualifying child, complete and attach Schedule EIC.	

⚠ **CAUTION** *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 2016.*

Worksheet B—2016 EIC—Lines 66a and 66b   *Keep for Your Records*

Use this worksheet if you answered "Yes" to Step 5, question 2.

√ Complete the parts below (Parts 1 through 3) that apply to you. Then, continue to Part 4.

√ If you are married filing a joint return, include your spouse's amounts, if any, with yours to figure the amounts to enter in Parts 1 through 3.

Part 1 **Self-Employed, Members of the Clergy, and People With Church Employee Income Filing Schedule SE**	**1a.** Enter the amount from Schedule SE, Section A, line 3, or Section B, line 3, whichever applies.		**1a**	
	b. Enter any amount from Schedule SE, Section B, line 4b, and line 5a.	+	**1b**	
	c. Combine lines 1a and 1b.	=	**1c**	
	d. Enter the amount from Schedule SE, Section A, line 6, or Section B, line 13, whichever applies.	−	**1d**	
	e. Subtract line 1d from 1c.	=	**1e**	

Part 2 **Self-Employed NOT Required To File Schedule SE** For example, your net earnings from self-employment were less than $400.	**2.** Do not include on these lines any statutory employee income, any net profit from services performed as a notary public, any amount exempt from self-employment tax as the result of the filing and approval of Form 4029 or Form 4361, or any other amounts exempt from self-employment tax.			
	a. Enter any net farm profit or (loss) from Schedule F, line 34, and from farm partnerships, Schedule K-1 (Form 1065), box 14, code A*.		**2a**	
	b. Enter any net profit or (loss) from Schedule C, line 31; Schedule C-EZ, line 3; Schedule K-1 (Form 1065), box 14, code A (other than farming); and Schedule K-1 (Form 1065-B), box 9, code J1*.	+	**2b**	
	c. Combine lines 2a and 2b.	=	**2c**	

*If you have any Schedule K-1 amounts, complete the appropriate line(s) of Schedule SE, Section A. Reduce the Schedule K-1 amounts as described in the Partner's Instructions for Schedule K-1. Enter your name and social security number on Schedule SE and attach it to your return.

Part 3 **Statutory Employees Filing Schedule C or C-EZ**	**3.** Enter the amount from Schedule C, line 1, or Schedule C-EZ, line 1, that you are filing as a statutory employee.	**3**	

Part 4 **All Filers Using Worksheet B** Note. If line 4b includes income on which you should have paid self-employment tax but didn't, we may reduce your credit by the amount of self-employment tax not paid.	**4a.** Enter your earned income from Step 5.	**4a**	
	b. Combine lines 1e, 2c, 3, and 4a. **This is your total earned income.**	**4b**	

If line 4b is zero or less, (STOP) You cannot take the credit. Enter "No" on the dotted line next to line 66a.

5. If you have:

- 3 or more qualifying children, is line 4b less than $47,955 ($53,505 if married filing jointly)?
- 2 qualifying children, is line 4b less than $44,648 ($50,198 if married filing jointly)?
- 1 qualifying child, is line 4b less than $39,296 ($44,846 if married filing jointly)?
- No qualifying children, is line 4b less than $14,880 ($20,430 if married filing jointly)?

☐ **Yes.** If you want the IRS to figure your credit, see *Credit figured by the IRS*, earlier. If you want to figure the credit yourself, enter the amount from line 4b on line 6 of this worksheet.

☐ **No.** (STOP) You cannot take the credit. Enter "No" on the dotted line next to line 66a.

Worksheet B —*2016 EIC—Lines 66a and 66b—Continued*   *Keep for Your Records*

Part 5

All Filers Using Worksheet B

6. Enter your total earned income from Part 4, line 4b.   **6** [ ]

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7. Look up the amount on line 6 above 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.   **7** [ ]

   If line 7 is zero. (STOP) You cannot take the credit.
   Enter "No" on the dotted line next to line 66a.

---

8. Enter the amount from Form 1040, line 38.   **8** [ ]

---

9. Are the amounts on lines 8 and 6 the same?

   ☐ **Yes.** Skip line 10; enter the amount from line 7 on line 11.

   ☐ **No.** Go to line 10.

Part 6

Filers Who Answered "No" on Line 9

10. If you have:
   - No qualifying children, is the amount on line 8 less than $8,300 ($13,850 if married filing jointly)?
   - 1 or more qualifying children, is the amount on line 8 less than $18,200 ($23,750 if married filing jointly)?

   ☐ **Yes.** Leave line 10 blank; enter the amount from line 7 on line 11.

   ☐ **No.** Look up the amount on line 8 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.   **10** [ ]
   Look at the amounts on lines 10 and 7.
   Then, enter the **smaller** amount on line 11.

Part 7

Your Earned Income Credit

11. **This is your earned income credit.**   **11** [ ]

   Enter this amount on Form 1040, line 66a.

   Reminder—

   √ If you have a qualifying child, complete and attach Schedule EIC.
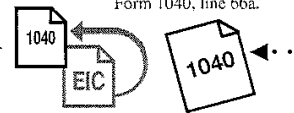
⚠ **CAUTION** *If your EIC for a year after 1996 was reduced or disallowed, see Form 8862, who must file, earlier, to find out if you must file Form 8862 to take the credit for 2016.*

2016 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.

		And your filing status is—
If the amount you are looking up from the worksheet 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—		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—			
At least	But less than	0	1	2	3	0	1	2	3
		Your credit is—				Your credit is—			
$1	$50	$2	$9	$10	$11	$2	$9	$10	$11
50	100	6	26	30	34	6	26	30	34
100	150	10	43	50	56	10	43	50	56
150	200	13	60	70	79	13	60	70	79
200	250	17	77	90	101	17	77	90	101
250	300	21	94	110	124	21	94	110	124
300	350	25	111	130	146	25	111	130	146
350	400	29	128	150	169	29	128	150	169
400	450	33	145	170	191	33	145	170	191
450	500	36	162	190	214	36	162	190	214
500	550	40	179	210	236	40	179	210	236
550	600	44	196	230	259	44	196	230	259
600	650	48	213	250	281	48	213	250	281
650	700	52	230	270	304	52	230	270	304
700	750	55	247	290	326	55	247	290	326
750	800	59	264	310	349	59	264	310	349
800	850	63	281	330	371	63	281	330	371
850	900	67	298	350	394	67	298	350	394
900	950	71	315	370	416	71	315	370	416
950	1,000	75	332	390	439	75	332	390	439
1,000	1,050	78	349	410	461	78	349	410	461
1,050	1,100	82	366	430	484	82	366	430	484
1,100	1,150	86	383	450	506	86	383	450	506
1,150	1,200	90	400	470	529	90	400	470	529
1,200	1,250	94	417	490	551	94	417	490	551
1,250	1,300	98	434	510	574	98	434	510	574
1,300	1,350	101	451	530	596	101	451	530	596
1,350	1,400	105	468	550	619	105	468	550	619
1,400	1,450	109	485	570	641	109	485	570	641
1,450	1,500	113	502	590	664	113	502	590	664
1,500	1,550	117	519	610	686	117	519	610	686
1,550	1,600	120	536	630	709	120	536	630	709
1,600	1,650	124	553	650	731	124	553	650	731
1,650	1,700	128	570	670	754	128	570	670	754
1,700	1,750	132	587	690	776	132	587	690	776
1,750	1,800	136	604	710	799	136	604	710	799
1,800	1,850	140	621	730	821	140	621	730	821
1,850	1,900	143	638	750	844	143	638	750	844
1,900	1,950	147	655	770	866	147	655	770	866
1,950	2,000	151	672	790	889	151	672	790	889
2,000	2,050	155	689	810	911	155	689	810	911
2,050	2,100	159	706	830	934	159	706	830	934
2,100	2,150	163	723	850	956	163	723	850	956
2,150	2,200	166	740	870	979	166	740	870	979
2,200	2,250	170	757	890	1,001	170	757	890	1,001
2,250	2,300	174	774	910	1,024	174	774	910	1,024
2,300	2,350	178	791	930	1,046	178	791	930	1,046
2,350	2,400	182	808	950	1,069	182	808	950	1,069
2,400	2,450	186	825	970	1,091	186	825	970	1,091
2,450	2,500	189	842	990	1,114	189	842	990	1,114
2,500	2,550	193	859	1,010	1,136	193	859	1,010	1,136
2,550	2,600	197	876	1,030	1,159	197	876	1,030	1,159
2,600	2,650	201	893	1,050	1,181	201	893	1,050	1,181
2,650	2,700	205	910	1,070	1,204	205	910	1,070	1,204
2,700	2,750	208	927	1,090	1,226	208	927	1,090	1,226
2,750	2,800	212	944	1,110	1,249	212	944	1,110	1,249

At least	But less than	0	1	2	3	0	1	2	3
		Your credit is—				Your credit is—			
2,800	2,850	216	961	1,130	1,271	216	961	1,130	1,271
2,850	2,900	220	978	1,150	1,294	220	978	1,150	1,294
2,900	2,950	224	995	1,170	1,316	224	995	1,170	1,316
2,950	3,000	228	1,012	1,190	1,339	228	1,012	1,190	1,339
3,000	3,050	231	1,029	1,210	1,361	231	1,029	1,210	1,361
3,050	3,100	235	1,046	1,230	1,384	235	1,046	1,230	1,384
3,100	3,150	239	1,063	1,250	1,406	239	1,063	1,250	1,406
3,150	3,200	243	1,080	1,270	1,429	243	1,080	1,270	1,429
3,200	3,250	247	1,097	1,290	1,451	247	1,097	1,290	1,451
3,250	3,300	251	1,114	1,310	1,474	251	1,114	1,310	1,474
3,300	3,350	254	1,131	1,330	1,496	254	1,131	1,330	1,496
3,350	3,400	258	1,148	1,350	1,519	258	1,148	1,350	1,519
3,400	3,450	262	1,165	1,370	1,541	262	1,165	1,370	1,541
3,450	3,500	266	1,182	1,390	1,564	266	1,182	1,390	1,564
3,500	3,550	270	1,199	1,410	1,586	270	1,199	1,410	1,586
3,550	3,600	273	1,216	1,430	1,609	273	1,216	1,430	1,609
3,600	3,650	277	1,233	1,450	1,631	277	1,233	1,450	1,631
3,650	3,700	281	1,250	1,470	1,654	281	1,250	1,470	1,654
3,700	3,750	285	1,267	1,490	1,676	285	1,267	1,490	1,676
3,750	3,800	289	1,284	1,510	1,699	289	1,284	1,510	1,699
3,800	3,850	293	1,301	1,530	1,721	293	1,301	1,530	1,721
3,850	3,900	296	1,318	1,550	1,744	296	1,318	1,550	1,744
3,900	3,950	300	1,335	1,570	1,766	300	1,335	1,570	1,766
3,950	4,000	304	1,352	1,590	1,789	304	1,352	1,590	1,789
4,000	4,050	308	1,369	1,610	1,811	308	1,369	1,610	1,811
4,050	4,100	312	1,386	1,630	1,834	312	1,386	1,630	1,834
4,100	4,150	316	1,403	1,650	1,856	316	1,403	1,650	1,856
4,150	4,200	319	1,420	1,670	1,879	319	1,420	1,670	1,879
4,200	4,250	323	1,437	1,690	1,901	323	1,437	1,690	1,901
4,250	4,300	327	1,454	1,710	1,924	327	1,454	1,710	1,924
4,300	4,350	331	1,471	1,730	1,946	331	1,471	1,730	1,946
4,350	4,400	335	1,488	1,750	1,969	335	1,488	1,750	1,969
4,400	4,450	339	1,505	1,770	1,991	339	1,505	1,770	1,991
4,450	4,500	342	1,522	1,790	2,014	342	1,522	1,790	2,014
4,500	4,550	346	1,539	1,810	2,036	346	1,539	1,810	2,036
4,550	4,600	350	1,556	1,830	2,059	350	1,556	1,830	2,059
4,600	4,650	354	1,573	1,850	2,081	354	1,573	1,850	2,081
4,650	4,700	358	1,590	1,870	2,104	358	1,590	1,870	2,104
4,700	4,750	361	1,607	1,890	2,126	361	1,607	1,890	2,126
4,750	4,800	365	1,624	1,910	2,149	365	1,624	1,910	2,149
4,800	4,850	369	1,641	1,930	2,171	369	1,641	1,930	2,171
4,850	4,900	373	1,658	1,950	2,194	373	1,658	1,950	2,194
4,900	4,950	377	1,675	1,970	2,216	377	1,675	1,970	2,216
4,950	5,000	381	1,692	1,990	2,239	381	1,692	1,990	2,239
5,000	5,050	384	1,709	2,010	2,261	384	1,709	2,010	2,261
5,050	5,100	388	1,726	2,030	2,284	388	1,726	2,030	2,284
5,100	5,150	392	1,743	2,050	2,306	392	1,743	2,050	2,306
5,150	5,200	396	1,760	2,070	2,329	396	1,760	2,070	2,329
5,200	5,250	400	1,777	2,090	2,351	400	1,777	2,090	2,351
5,250	5,300	404	1,794	2,110	2,374	404	1,794	2,110	2,374
5,300	5,350	407	1,811	2,130	2,396	407	1,811	2,130	2,396
5,350	5,400	411	1,828	2,150	2,419	411	1,828	2,150	2,419
5,400	5,450	415	1,845	2,170	2,441	415	1,845	2,170	2,441
5,450	5,500	419	1,862	2,190	2,464	419	1,862	2,190	2,464
5,500	5,550	423	1,879	2,210	2,486	423	1,879	2,210	2,486
5,550	5,600	426	1,896	2,230	2,509	426	1,896	2,230	2,509

(Continued)

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Earned Income Credit (EIC) Table - Continued

(Caution. This is not a tax table.)

If the amount you are looking up from the worksheet 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—			
At least	But less than	0	1	2	3	0	1	2	3
		Your credit is—				Your credit is—			
5,600	5,650	430	1,913	2,250	2,531	430	1,913	2,250	2,531
5,650	5,700	434	1,930	2,270	2,554	434	1,930	2,270	2,554
5,700	5,750	438	1,947	2,290	2,576	438	1,947	2,290	2,576
5,750	5,800	442	1,964	2,310	2,599	442	1,964	2,310	2,599
5,800	5,850	446	1,981	2,330	2,621	446	1,981	2,330	2,621
5,850	5,900	449	1,998	2,350	2,644	449	1,998	2,350	2,644
5,900	5,950	453	2,015	2,370	2,666	453	2,015	2,370	2,666
5,950	6,000	457	2,032	2,390	2,689	457	2,032	2,390	2,689
6,000	6,050	461	2,049	2,410	2,711	461	2,049	2,410	2,711
6,050	6,100	465	2,066	2,430	2,734	465	2,066	2,430	2,734
6,100	6,150	469	2,083	2,450	2,756	469	2,083	2,450	2,756
6,150	6,200	472	2,100	2,470	2,779	472	2,100	2,470	2,779
6,200	6,250	476	2,117	2,490	2,801	476	2,117	2,490	2,801
6,250	6,300	480	2,134	2,510	2,824	480	2,134	2,510	2,824
6,300	6,350	484	2,151	2,530	2,846	484	2,151	2,530	2,846
6,350	6,400	488	2,168	2,550	2,869	488	2,168	2,550	2,869
6,400	6,450	492	2,185	2,570	2,891	492	2,185	2,570	2,891
6,450	6,500	495	2,202	2,590	2,914	495	2,202	2,590	2,914
6,500	6,550	499	2,219	2,610	2,936	499	2,219	2,610	2,936
6,550	6,600	503	2,236	2,630	2,959	503	2,236	2,630	2,959
6,600	6,650	506	2,253	2,650	2,981	506	2,253	2,650	2,981
6,650	6,700	506	2,270	2,670	3,004	506	2,270	2,670	3,004
6,700	6,750	506	2,287	2,690	3,026	506	2,287	2,690	3,026
6,750	6,800	506	2,304	2,710	3,049	506	2,304	2,710	3,049
6,800	6,850	506	2,321	2,730	3,071	506	2,321	2,730	3,071
6,850	6,900	506	2,338	2,750	3,094	506	2,338	2,750	3,094
6,900	6,950	506	2,355	2,770	3,116	506	2,355	2,770	3,116
6,950	7,000	506	2,372	2,790	3,139	506	2,372	2,790	3,139
7,000	7,050	506	2,389	2,810	3,161	506	2,389	2,810	3,161
7,050	7,100	506	2,406	2,830	3,184	506	2,406	2,830	3,184
7,100	7,150	506	2,423	2,850	3,206	506	2,423	2,850	3,206
7,150	7,200	506	2,440	2,870	3,229	506	2,440	2,870	3,229
7,200	7,250	506	2,457	2,890	3,251	506	2,457	2,890	3,251
7,250	7,300	506	2,474	2,910	3,274	506	2,474	2,910	3,274
7,300	7,350	506	2,491	2,930	3,296	506	2,491	2,930	3,296
7,350	7,400	506	2,508	2,950	3,319	506	2,508	2,950	3,319
7,400	7,450	506	2,525	2,970	3,341	506	2,525	2,970	3,341
7,450	7,500	506	2,542	2,990	3,364	506	2,542	2,990	3,364
7,500	7,550	506	2,559	3,010	3,386	506	2,559	3,010	3,386
7,550	7,600	506	2,576	3,030	3,409	506	2,576	3,030	3,409
7,600	7,650	506	2,593	3,050	3,431	506	2,593	3,050	3,431
7,650	7,700	506	2,610	3,070	3,454	506	2,610	3,070	3,454
7,700	7,750	506	2,627	3,090	3,476	506	2,627	3,090	3,476
7,750	7,800	506	2,644	3,110	3,499	506	2,644	3,110	3,499
7,800	7,850	506	2,661	3,130	3,521	506	2,661	3,130	3,521
7,850	7,900	506	2,678	3,150	3,544	506	2,678	3,150	3,544
7,900	7,950	506	2,695	3,170	3,566	506	2,695	3,170	3,566
7,950	8,000	506	2,712	3,190	3,589	506	2,712	3,190	3,589
8,000	8,050	506	2,729	3,210	3,611	506	2,729	3,210	3,611
8,050	8,100	506	2,746	3,230	3,634	506	2,746	3,230	3,634
8,100	8,150	506	2,763	3,250	3,656	506	2,763	3,250	3,656
8,150	8,200	506	2,780	3,270	3,679	506	2,780	3,270	3,679
8,200	8,250	506	2,797	3,290	3,701	506	2,797	3,290	3,701
8,250	8,300	506	2,814	3,310	3,724	506	2,814	3,310	3,724
8,300	8,350	501	2,831	3,330	3,746	506	2,831	3,330	3,746
8,350	8,400	498	2,848	3,350	3,769	506	2,848	3,350	3,769
8,400	8,450	494	2,865	3,370	3,791	506	2,865	3,370	3,791
8,450	8,500	490	2,882	3,390	3,814	506	2,882	3,390	3,814
8,500	8,550	486	2,899	3,410	3,836	506	2,899	3,410	3,836
8,550	8,600	482	2,916	3,430	3,859	506	2,916	3,430	3,859
8,600	8,650	479	2,933	3,450	3,881	506	2,933	3,450	3,881
8,650	8,700	475	2,950	3,470	3,904	506	2,950	3,470	3,904
8,700	8,750	471	2,967	3,490	3,926	506	2,967	3,490	3,926
8,750	8,800	467	2,984	3,510	3,949	506	2,984	3,510	3,949
8,800	8,850	463	3,001	3,530	3,971	506	3,001	3,530	3,971
8,850	8,900	459	3,018	3,550	3,994	506	3,018	3,550	3,994
8,900	8,950	456	3,035	3,570	4,016	506	3,035	3,570	4,016
8,950	9,000	452	3,052	3,590	4,039	506	3,052	3,590	4,039
9,000	9,050	448	3,069	3,610	4,061	506	3,069	3,610	4,061
9,050	9,100	444	3,086	3,630	4,084	506	3,086	3,630	4,084
9,100	9,150	440	3,103	3,650	4,106	506	3,103	3,650	4,106
9,150	9,200	436	3,120	3,670	4,129	506	3,120	3,670	4,129
9,200	9,250	433	3,137	3,690	4,151	506	3,137	3,690	4,151
9,250	9,300	429	3,154	3,710	4,174	506	3,154	3,710	4,174
9,300	9,350	425	3,171	3,730	4,196	506	3,171	3,730	4,196
9,350	9,400	421	3,188	3,750	4,219	506	3,188	3,750	4,219
9,400	9,450	417	3,205	3,770	4,241	506	3,205	3,770	4,241
9,450	9,500	413	3,222	3,790	4,264	506	3,222	3,790	4,264
9,500	9,550	410	3,239	3,810	4,286	506	3,239	3,810	4,286
9,550	9,600	406	3,256	3,830	4,309	506	3,256	3,830	4,309
9,600	9,650	402	3,273	3,850	4,331	506	3,273	3,850	4,331
9,650	9,700	398	3,290	3,870	4,354	506	3,290	3,870	4,354
9,700	9,750	394	3,307	3,890	4,376	506	3,307	3,890	4,376
9,750	9,800	391	3,324	3,910	4,399	506	3,324	3,910	4,399
9,800	9,850	387	3,341	3,930	4,421	506	3,341	3,930	4,421
9,850	9,900	383	3,358	3,950	4,444	506	3,358	3,950	4,444
9,900	9,950	379	3,373	3,970	4,466	506	3,373	3,970	4,466
9,950	10,000	375	3,373	3,990	4,489	506	3,373	3,990	4,489
10,000	10,050	371	3,373	4,010	4,511	506	3,373	4,010	4,511
10,050	10,100	368	3,373	4,030	4,534	506	3,373	4,030	4,534
10,100	10,150	364	3,373	4,050	4,556	506	3,373	4,050	4,556
10,150	10,200	360	3,373	4,070	4,579	506	3,373	4,070	4,579
10,200	10,250	356	3,373	4,090	4,601	506	3,373	4,090	4,601
10,250	10,300	352	3,373	4,110	4,624	506	3,373	4,110	4,624
10,300	10,350	348	3,373	4,130	4,646	506	3,373	4,130	4,646
10,350	10,400	345	3,373	4,150	4,669	506	3,373	4,150	4,669
10,400	10,450	341	3,373	4,170	4,691	506	3,373	4,170	4,691
10,450	10,500	337	3,373	4,190	4,714	506	3,373	4,190	4,714
10,500	10,550	333	3,373	4,210	4,736	506	3,373	4,210	4,736
10,550	10,600	329	3,373	4,230	4,759	506	3,373	4,230	4,759
10,600	10,650	326	3,373	4,250	4,781	506	3,373	4,250	4,781
10,650	10,700	322	3,373	4,270	4,804	506	3,373	4,270	4,804
10,700	10,750	318	3,373	4,290	4,826	506	3,373	4,290	4,826
10,750	10,800	314	3,373	4,310	4,849	506	3,373	4,310	4,849
10,800	10,850	310	3,373	4,330	4,871	506	3,373	4,330	4,871
10,850	10,900	306	3,373	4,350	4,894	506	3,373	4,350	4,894
10,900	10,950	303	3,373	4,370	4,916	506	3,373	4,370	4,916
10,950	11,000	299	3,373	4,390	4,939	506	3,373	4,390	4,939
11,000	11,050	295	3,373	4,410	4,961	506	3,373	4,410	4,961
11,050	11,100	291	3,373	4,430	4,984	506	3,373	4,430	4,984
11,100	11,150	287	3,373	4,450	5,006	506	3,373	4,450	5,006
11,150	11,200	283	3,373	4,470	5,029	506	3,373	4,470	5,029
11,200	11,250	280	3,373	4,490	5,051	506	3,373	4,490	5,051
11,250	11,300	276	3,373	4,510	5,074	506	3,373	4,510	5,074
11,300	11,350	272	3,373	4,530	5,096	506	3,373	4,530	5,096
11,350	11,400	268	3,373	4,550	5,119	506	3,373	4,550	5,119
11,400	11,450	264	3,373	4,570	5,141	506	3,373	4,570	5,141
11,450	11,500	260	3,373	4,590	5,164	506	3,373	4,590	5,164
11,500	11,550	257	3,373	4,610	5,186	506	3,373	4,610	5,186
11,550	11,600	253	3,373	4,630	5,209	506	3,373	4,630	5,209
11,600	11,650	249	3,373	4,650	5,231	506	3,373	4,650	5,231
11,650	11,700	245	3,373	4,670	5,254	506	3,373	4,670	5,254
11,700	11,750	241	3,373	4,690	5,276	506	3,373	4,690	5,276
11,750	11,800	238	3,373	4,710	5,299	506	3,373	4,710	5,299
11,800	11,850	234	3,373	4,730	5,321	506	3,373	4,730	5,321
11,850	11,900	230	3,373	4,750	5,344	506	3,373	4,750	5,344
11,900	11,950	226	3,373	4,770	5,366	506	3,373	4,770	5,366
11,950	12,000	222	3,373	4,790	5,389	506	3,373	4,790	5,389
12,000	12,050	218	3,373	4,810	5,411	506	3,373	4,810	5,411
12,050	12,100	215	3,373	4,830	5,434	506	3,373	4,830	5,434
12,100	12,150	211	3,373	4,850	5,456	506	3,373	4,850	5,456
12,150	12,200	207	3,373	4,870	5,479	506	3,373	4,870	5,479
12,200	12,250	203	3,373	4,890	5,501	506	3,373	4,890	5,501
12,250	12,300	199	3,373	4,910	5,524	506	3,373	4,910	5,524
12,300	12,350	195	3,373	4,930	5,546	506	3,373	4,930	5,546
12,350	12,400	192	3,373	4,950	5,569	506	3,373	4,950	5,569
12,400	12,450	188	3,373	4,970	5,591	506	3,373	4,970	5,591
12,450	12,500	184	3,373	4,990	5,614	506	3,373	4,990	5,614
12,500	12,550	180	3,373	5,010	5,636	506	3,373	5,010	5,636
12,550	12,600	176	3,373	5,030	5,659	506	3,373	5,030	5,659
12,600	12,650	173	3,373	5,050	5,681	506	3,373	5,050	5,681
12,650	12,700	169	3,373	5,070	5,704	506	3,373	5,070	5,704
12,700	12,750	165	3,373	5,090	5,726	506	3,373	5,090	5,726
12,750	12,800	161	3,373	5,110	5,749	506	3,373	5,110	5,749

(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—		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—			
At least	But less than	0	1	2	3	0	1	2	3
		Your credit is—				Your credit is—			
12,800	12,850	157	3,373	5,130	5,771	506	3,373	5,130	5,771
12,850	12,900	153	3,373	5,150	5,794	506	3,373	5,150	5,794
12,900	12,950	150	3,373	5,170	5,816	506	3,373	5,170	5,816
12,950	13,000	146	3,373	5,190	5,838	506	3,373	5,190	5,838
13,000	13,050	142	3,373	5,210	5,861	506	3,373	5,210	5,861
13,050	13,100	138	3,373	5,230	5,884	506	3,373	5,230	5,884
13,100	13,150	134	3,373	5,250	5,906	506	3,373	5,250	5,906
13,150	13,200	130	3,373	5,270	5,929	506	3,373	5,270	5,929
13,200	13,250	127	3,373	5,290	5,951	506	3,373	5,290	5,951
13,250	13,300	123	3,373	5,310	5,974	506	3,373	5,310	5,974
13,300	13,350	119	3,373	5,330	5,996	506	3,373	5,330	5,996
13,350	13,400	115	3,373	5,350	6,019	506	3,373	5,350	6,019
13,400	13,450	111	3,373	5,370	6,041	506	3,373	5,370	6,041
13,450	13,500	107	3,373	5,390	6,064	506	3,373	5,390	6,064
13,500	13,550	104	3,373	5,410	6,086	506	3,373	5,410	6,086
13,550	13,600	100	3,373	5,430	6,109	506	3,373	5,430	6,109
13,600	13,650	96	3,373	5,450	6,131	506	3,373	5,450	6,131
13,650	13,700	92	3,373	5,470	6,154	506	3,373	5,470	6,154
13,700	13,750	88	3,373	5,490	6,176	506	3,373	5,490	6,176
13,750	13,800	85	3,373	5,510	6,199	506	3,373	5,510	6,199
13,800	13,850	81	3,373	5,530	6,221	506	3,373	5,530	6,221
13,850	13,900	77	3,373	5,550	6,244	501	3,373	5,550	6,244
13,900	13,950	73	3,373	5,572	6,269	496	3,373	5,572	6,269
13,950	14,000	69	3,373	5,572	6,269	494	3,373	5,572	6,269
14,000	14,050	65	3,373	5,572	6,269	490	3,373	5,572	6,269
14,050	14,100	62	3,373	5,572	6,269	486	3,373	5,572	6,269
14,100	14,150	58	3,373	5,572	6,269	482	3,373	5,572	6,269
14,150	14,200	54	3,373	5,572	6,269	479	3,373	5,572	6,269
14,200	14,250	50	3,373	5,572	6,269	475	3,373	5,572	6,269
14,250	14,300	46	3,373	5,572	6,269	471	3,373	5,572	6,269
14,300	14,350	42	3,373	5,572	6,269	467	3,373	5,572	6,269
14,350	14,400	39	3,373	5,572	6,269	463	3,373	5,572	6,269
14,400	14,450	35	3,373	5,572	6,269	459	3,373	5,572	6,269
14,450	14,500	31	3,373	5,572	6,269	456	3,373	5,572	6,269
14,500	14,550	27	3,373	5,572	6,269	452	3,373	5,572	6,269
14,550	14,600	23	3,373	5,572	6,269	448	3,373	5,572	6,269
14,600	14,650	20	3,373	5,572	6,269	444	3,373	5,572	6,269
14,650	14,700	16	3,373	5,572	6,269	440	3,373	5,572	6,269
14,700	14,750	12	3,373	5,572	6,269	436	3,373	5,572	6,269
14,750	14,800	8	3,373	5,572	6,269	433	3,373	5,572	6,269
14,800	14,850	4	3,373	5,572	6,269	429	3,373	5,572	6,269
14,850	14,900	*	3,373	5,572	6,269	425	3,373	5,572	6,269
14,900	14,950	0	3,373	5,572	6,269	421	3,373	5,572	6,269
14,950	15,000	0	3,373	5,572	6,269	417	3,373	5,572	6,269
15,000	15,050	0	3,373	5,572	6,269	413	3,373	5,572	6,269
15,050	15,100	0	3,373	5,572	6,269	410	3,373	5,572	6,269
15,100	15,150	0	3,373	5,572	6,269	406	3,373	5,572	6,269
15,150	15,200	0	3,373	5,572	6,269	402	3,373	5,572	6,269
15,200	15,250	0	3,373	5,572	6,269	398	3,373	5,572	6,269
15,250	15,300	0	3,373	5,572	6,269	394	3,373	5,572	6,269
15,300	15,350	0	3,373	5,572	6,269	391	3,373	5,572	6,269
15,350	15,400	0	3,373	5,572	6,269	387	3,373	5,572	6,269
15,400	15,450	0	3,373	5,572	6,269	383	3,373	5,572	6,269
15,450	15,500	0	3,373	5,572	6,269	379	3,373	5,572	6,269
15,500	15,550	0	3,373	5,572	6,269	375	3,373	5,572	6,269
15,550	15,600	0	3,373	5,572	6,269	371	3,373	5,572	6,269
15,600	15,650	0	3,373	5,572	6,269	368	3,373	5,572	6,269
15,650	15,700	0	3,373	5,572	6,269	364	3,373	5,572	6,269
15,700	15,750	0	3,373	5,572	6,269	360	3,373	5,572	6,269
15,750	15,800	0	3,373	5,572	6,269	356	3,373	5,572	6,269
15,800	15,850	0	3,373	5,572	6,269	352	3,373	5,572	6,269
15,850	15,900	0	3,373	5,572	6,269	348	3,373	5,572	6,269
15,900	15,950	0	3,373	5,572	6,269	345	3,373	5,572	6,269
15,950	16,000	0	3,373	5,572	6,269	341	3,373	5,572	6,269

If the amount you are looking up from the worksheet 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—			
At least	But less than	0	1	2	3	0	1	2	3
		Your credit is—				Your credit is—			
16,000	16,050	0	3,373	5,572	6,269	337	3,373	5,572	6,269
16,050	16,100	0	3,373	5,572	6,269	333	3,373	5,572	6,269
16,100	16,150	0	3,373	5,572	6,269	329	3,373	5,572	6,269
16,150	16,200	0	3,373	5,572	6,269	326	3,373	5,572	6,269
16,200	16,250	0	3,373	5,572	6,269	322	3,373	5,572	6,269
16,250	16,300	0	3,373	5,572	6,269	318	3,373	5,572	6,269
16,300	16,350	0	3,373	5,572	6,269	314	3,373	5,572	6,269
16,350	16,400	0	3,373	5,572	6,269	310	3,373	5,572	6,269
16,400	16,450	0	3,373	5,572	6,269	306	3,373	5,572	6,269
16,450	16,500	0	3,373	5,572	6,269	303	3,373	5,572	6,269
16,500	16,550	0	3,373	5,572	6,269	299	3,373	5,572	6,269
16,550	16,600	0	3,373	5,572	6,269	295	3,373	5,572	6,269
16,600	16,650	0	3,373	5,572	6,269	291	3,373	5,572	6,269
16,650	16,700	0	3,373	5,572	6,269	287	3,373	5,572	6,269
16,700	16,750	0	3,373	5,572	6,269	283	3,373	5,572	6,269
16,750	16,800	0	3,373	5,572	6,269	280	3,373	5,572	6,269
16,800	16,850	0	3,373	5,572	6,269	276	3,373	5,572	6,269
16,850	16,900	0	3,373	5,572	6,269	272	3,373	5,572	6,269
16,900	16,950	0	3,373	5,572	6,269	268	3,373	5,572	6,269
16,950	17,000	0	3,373	5,572	6,269	264	3,373	5,572	6,269
17,000	17,050	0	3,373	5,572	6,269	260	3,373	5,572	6,269
17,050	17,100	0	3,373	5,572	6,269	257	3,373	5,572	6,269
17,100	17,150	0	3,373	5,572	6,269	253	3,373	5,572	6,269
17,150	17,200	0	3,373	5,572	6,269	249	3,373	5,572	6,269
17,200	17,250	0	3,373	5,572	6,269	245	3,373	5,572	6,269
17,250	17,300	0	3,373	5,572	6,269	241	3,373	5,572	6,269
17,300	17,350	0	3,373	5,572	6,269	238	3,373	5,572	6,269
17,350	17,400	0	3,373	5,572	6,269	234	3,373	5,572	6,269
17,400	17,450	0	3,373	5,572	6,269	230	3,373	5,572	6,269
17,450	17,500	0	3,373	5,572	6,269	226	3,373	5,572	6,269
17,500	17,550	0	3,373	5,572	6,269	222	3,373	5,572	6,269
17,550	17,600	0	3,373	5,572	6,269	218	3,373	5,572	6,269
17,600	17,650	0	3,373	5,572	6,269	215	3,373	5,572	6,269
17,650	17,700	0	3,373	5,572	6,269	211	3,373	5,572	6,269
17,700	17,750	0	3,373	5,572	6,269	207	3,373	5,572	6,269
17,750	17,800	0	3,373	5,572	6,269	203	3,373	5,572	6,269
17,800	17,850	0	3,373	5,572	6,269	199	3,373	5,572	6,269
17,850	17,900	0	3,373	5,572	6,269	195	3,373	5,572	6,269
17,900	17,950	0	3,373	5,572	6,269	192	3,373	5,572	6,269
17,950	18,000	0	3,373	5,572	6,269	188	3,373	5,572	6,269
18,000	18,050	0	3,373	5,572	6,269	184	3,373	5,572	6,269
18,050	18,100	0	3,373	5,572	6,269	180	3,373	5,572	6,269
18,100	18,150	0	3,373	5,572	6,269	176	3,373	5,572	6,269
18,150	18,200	0	3,373	5,572	6,269	173	3,373	5,572	6,269
18,200	18,250	0	3,367	5,565	6,261	169	3,373	5,572	6,269
18,250	18,300	0	3,359	5,554	6,251	165	3,373	5,572	6,269
18,300	18,350	0	3,351	5,544	6,240	161	3,373	5,572	6,269
18,350	18,400	0	3,343	5,533	6,230	157	3,373	5,572	6,269
18,400	18,450	0	3,335	5,523	6,219	153	3,373	5,572	6,269
18,450	18,500	0	3,327	5,512	6,208	150	3,373	5,572	6,269
18,500	18,550	0	3,319	5,501	6,198	146	3,373	5,572	6,269
18,550	18,600	0	3,311	5,491	6,187	142	3,373	5,572	6,269
18,600	18,650	0	3,303	5,480	6,177	138	3,373	5,572	6,269
18,650	18,700	0	3,295	5,470	6,166	134	3,373	5,572	6,269
18,700	18,750	0	3,287	5,459	6,156	130	3,373	5,572	6,269
18,750	18,800	0	3,279	5,449	6,145	127	3,373	5,572	6,269
18,800	18,850	0	3,271	5,438	6,135	123	3,373	5,572	6,269
18,850	18,900	0	3,263	5,428	6,124	119	3,373	5,572	6,269
18,900	18,950	0	3,255	5,417	6,114	115	3,373	5,572	6,269
18,950	19,000	0	3,247	5,407	6,103	111	3,373	5,572	6,269
19,000	19,050	0	3,239	5,396	6,093	107	3,373	5,572	6,269
19,050	19,100	0	3,231	5,386	6,082	104	3,373	5,572	6,269
19,100	19,150	0	3,223	5,375	6,072	100	3,373	5,572	6,269
19,150	19,200	0	3,215	5,365	6,061	96	3,373	5,572	6,269

* If the amount you are looking up from the worksheet is at least $14,850 but less than $14,880, and you have no qualifying children, your credit is $1.
If the amount you are looking up from the worksheet is $14,880 or more, and you have no qualifying children, you can't take the credit.

(Continued)

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Earned Income Credit (EIC) Table - Continued
(Caution. This is not a tax table.)

If the amount you are looking up from the worksheet 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
At least	But less than	Your credit is—				Your credit is—			
19,200	19,250	0	3,207	5,354	6,051	92	3,373	5,572	6,269
19,250	19,300	0	3,199	5,343	6,040	88	3,373	5,572	6,269
19,300	19,350	0	3,191	5,333	6,029	85	3,373	5,572	6,269
19,350	19,400	0	3,183	5,322	6,018	81	3,373	5,572	6,269
19,400	19,450	0	3,175	5,312	6,008	77	3,373	5,572	6,269
19,450	19,500	0	3,167	5,301	5,998	73	3,373	5,572	6,269
19,500	19,550	0	3,159	5,291	5,987	69	3,373	5,572	6,269
19,550	19,600	0	3,151	5,280	5,977	65	3,373	5,572	6,269
19,600	19,650	0	3,143	5,270	5,966	62	3,373	5,572	6,269
19,650	19,700	0	3,135	5,259	5,956	58	3,373	5,572	6,269
19,700	19,750	0	3,128	5,249	5,945	54	3,373	5,572	6,269
19,750	19,800	0	3,120	5,239	5,935	50	3,373	5,572	6,269
19,800	19,850	0	3,112	5,228	5,924	46	3,373	5,572	6,269
19,850	19,900	0	3,104	5,217	5,914	42	3,373	5,572	6,269
19,900	19,950	0	3,096	5,207	5,903	39	3,373	5,572	6,269
19,950	20,000	0	3,088	5,196	5,893	35	3,373	5,572	6,269
20,000	20,050	0	3,080	5,186	5,882	31	3,373	5,572	6,269
20,050	20,100	0	3,072	5,175	5,872	27	3,373	5,572	6,269
20,100	20,150	0	3,064	5,164	5,861	23	3,373	5,572	6,269
20,150	20,200	0	3,056	5,154	5,850	20	3,373	5,572	6,269
20,200	20,250	0	3,048	5,143	5,840	16	3,373	5,572	6,269
20,250	20,300	0	3,040	5,133	5,829	12	3,373	5,572	6,269
20,300	20,350	0	3,032	5,122	5,819	8	3,373	5,572	6,269
20,350	20,400	0	3,024	5,112	5,808	4	3,373	5,572	6,269
20,400	20,450	0	3,016	5,101	5,798	*	3,373	5,572	6,269
20,450	20,500	0	3,008	5,091	5,787	0	3,373	5,572	6,269
20,500	20,550	0	3,000	5,080	5,777	0	3,373	5,572	6,269
20,550	20,600	0	2,992	5,070	5,766	0	3,367	5,565	6,261
20,600	20,650	0	2,984	5,059	5,756	0	3,373	5,572	6,269
20,650	20,700	0	2,976	5,049	5,745	0	3,373	5,572	6,269
20,700	20,750	0	2,968	5,038	5,735	0	3,373	5,572	6,269
20,750	20,800	0	2,960	5,028	5,724	0	3,373	5,572	6,269
20,800	20,850	0	2,952	5,017	5,714	0	3,373	5,572	6,269
20,850	20,900	0	2,944	5,007	5,703	0	3,373	5,572	6,269
20,900	20,950	0	2,936	4,996	5,693	0	3,373	5,572	6,269
20,950	21,000	0	2,928	4,985	5,682	0	3,373	5,572	6,269
21,000	21,050	0	2,920	4,975	5,671	0	3,373	5,572	6,269
21,050	21,100	0	2,912	4,964	5,661	0	3,373	5,572	6,269
21,100	21,150	0	2,904	4,954	5,650	0	3,373	5,572	6,269
21,150	21,200	0	2,896	4,943	5,640	0	3,373	5,572	6,269
21,200	21,250	0	2,888	4,933	5,629	0	3,373	5,572	6,269
21,250	21,300	0	2,880	4,922	5,619	0	3,373	5,572	6,269
21,300	21,350	0	2,872	4,912	5,608	0	3,373	5,572	6,269
21,350	21,400	0	2,864	4,901	5,598	0	3,373	5,572	6,269
21,400	21,450	0	2,856	4,891	5,587	0	3,373	5,572	6,269
21,450	21,500	0	2,848	4,880	5,577	0	3,373	5,572	6,269
21,500	21,550	0	2,840	4,870	5,566	0	3,373	5,572	6,269
21,550	21,600	0	2,832	4,859	5,556	0	3,373	5,572	6,269
21,600	21,650	0	2,824	4,849	5,545	0	3,373	5,572	6,269
21,650	21,700	0	2,816	4,838	5,535	0	3,373	5,572	6,269
21,700	21,750	0	2,808	4,828	5,524	0	3,373	5,572	6,269
21,750	21,800	0	2,800	4,817	5,513	0	3,373	5,572	6,269
21,800	21,850	0	2,792	4,806	5,503	0	3,373	5,572	6,269
21,850	21,900	0	2,784	4,796	5,492	0	3,373	5,572	6,269
21,900	21,950	0	2,776	4,785	5,482	0	3,373	5,572	6,269
21,950	22,000	0	2,768	4,775	5,471	0	3,373	5,572	6,269
22,000	22,050	0	2,760	4,764	5,461	0	3,373	5,572	6,269
22,050	22,100	0	2,752	4,754	5,450	0	3,373	5,572	6,269
22,100	22,150	0	2,744	4,743	5,440	0	3,373	5,572	6,269
22,150	22,200	0	2,736	4,733	5,429	0	3,373	5,572	6,269
22,200	22,250	0	2,728	4,722	5,419	0	3,373	5,572	6,269
22,250	22,300	0	2,720	4,712	5,408	0	3,373	5,572	6,269
22,300	22,350	0	2,712	4,701	5,398	0	3,373	5,572	6,269
22,350	22,400	0	2,704	4,691	5,387	0	3,373	5,572	6,269

If the amount you are looking up from the worksheet 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
At least	But less than	Your credit is—				Your credit is—			
22,400	22,450	0	2,696	4,680	5,377	0	3,373	5,572	6,269
22,450	22,500	0	2,688	4,670	5,366	0	3,373	5,572	6,269
22,500	22,550	0	2,680	4,659	5,356	0	3,373	5,572	6,269
22,550	22,600	0	2,672	4,649	5,345	0	3,373	5,572	6,269
22,600	22,650	0	2,664	4,638	5,334	0	3,373	5,572	6,269
22,650	22,700	0	2,656	4,627	5,324	0	3,373	5,572	6,269
22,700	22,750	0	2,648	4,617	5,313	0	3,373	5,572	6,269
22,750	22,800	0	2,640	4,606	5,303	0	3,373	5,572	6,269
22,800	22,850	0	2,632	4,596	5,292	0	3,373	5,572	6,269
22,850	22,900	0	2,624	4,585	5,282	0	3,373	5,572	6,269
22,900	22,950	0	2,616	4,575	5,271	0	3,373	5,572	6,269
22,950	23,000	0	2,608	4,564	5,261	0	3,373	5,572	6,269
23,000	23,050	0	2,600	4,554	5,250	0	3,373	5,572	6,269
23,050	23,100	0	2,592	4,543	5,240	0	3,373	5,572	6,269
23,100	23,150	0	2,584	4,533	5,229	0	3,373	5,572	6,269
23,150	23,200	0	2,576	4,522	5,219	0	3,373	5,572	6,269
23,200	23,250	0	2,568	4,512	5,208	0	3,373	5,572	6,269
23,250	23,300	0	2,560	4,501	5,198	0	3,373	5,572	6,269
23,300	23,350	0	2,552	4,491	5,187	0	3,373	5,572	6,269
23,350	23,400	0	2,544	4,480	5,177	0	3,373	5,572	6,269
23,400	23,450	0	2,536	4,470	5,166	0	3,373	5,572	6,269
23,450	23,500	0	2,528	4,459	5,155	0	3,373	5,572	6,269
23,500	23,550	0	2,520	4,448	5,145	0	3,373	5,572	6,269
23,550	23,600	0	2,512	4,438	5,134	0	3,373	5,572	6,269
23,600	23,650	0	2,504	4,427	5,124	0	3,373	5,572	6,269
23,650	23,700	0	2,496	4,417	5,113	0	3,373	5,572	6,269
23,700	23,750	0	2,488	4,406	5,103	0	3,373	5,572	6,269
23,750	23,800	0	2,480	4,396	5,092	0	3,367	5,565	6,261
23,800	23,850	0	2,472	4,385	5,082	0	3,359	5,554	6,251
23,850	23,900	0	2,464	4,375	5,071	0	3,351	5,544	6,240
23,900	23,950	0	2,456	4,364	5,061	0	3,343	5,533	6,230
23,950	24,000	0	2,448	4,354	5,050	0	3,335	5,523	6,219
24,000	24,050	0	2,440	4,343	5,040	0	3,327	5,512	6,208
24,050	24,100	0	2,432	4,333	5,029	0	3,319	5,501	6,198
24,100	24,150	0	2,424	4,322	5,019	0	3,311	5,491	6,187
24,150	24,200	0	2,416	4,312	5,008	0	3,303	5,480	6,177
24,200	24,250	0	2,408	4,301	4,998	0	3,295	5,470	6,166
24,250	24,300	0	2,400	4,290	4,987	0	3,287	5,459	6,156
24,300	24,350	0	2,392	4,280	4,976	0	3,279	5,449	6,145
24,350	24,400	0	2,384	4,269	4,966	0	3,271	5,438	6,135
24,400	24,450	0	2,376	4,259	4,955	0	3,263	5,428	6,124
24,450	24,500	0	2,368	4,248	4,945	0	3,255	5,417	6,114
24,500	24,550	0	2,360	4,238	4,934	0	3,247	5,407	6,103
24,550	24,600	0	2,352	4,227	4,924	0	3,239	5,396	6,093
24,600	24,650	0	2,344	4,217	4,913	0	3,231	5,386	6,082
24,650	24,700	0	2,336	4,206	4,903	0	3,223	5,375	6,072
24,700	24,750	0	2,329	4,196	4,892	0	3,215	5,365	6,061
24,750	24,800	0	2,321	4,185	4,882	0	3,207	5,354	6,051
24,800	24,850	0	2,313	4,175	4,871	0	3,199	5,343	6,040
24,850	24,900	0	2,305	4,164	4,861	0	3,191	5,333	6,029
24,900	24,950	0	2,297	4,154	4,850	0	3,183	5,322	6,019
24,950	25,000	0	2,289	4,143	4,840	0	3,175	5,312	6,008
25,000	25,050	0	2,281	4,133	4,829	0	3,167	5,301	5,998
25,050	25,100	0	2,273	4,122	4,819	0	3,159	5,291	5,987
25,100	25,150	0	2,265	4,111	4,808	0	3,151	5,280	5,977
25,150	25,200	0	2,257	4,101	4,797	0	3,143	5,270	5,966
25,200	25,250	0	2,249	4,090	4,787	0	3,135	5,259	5,956
25,250	25,300	0	2,241	4,080	4,776	0	3,128	5,249	5,945
25,300	25,350	0	2,233	4,069	4,766	0	3,120	5,238	5,935
25,350	25,400	0	2,225	4,059	4,755	0	3,112	5,228	5,924
25,400	25,450	0	2,217	4,048	4,745	0	3,104	5,217	5,914
25,450	25,500	0	2,209	4,038	4,734	0	3,096	5,207	5,903
25,500	25,550	0	2,201	4,027	4,724	0	3,088	5,196	5,893
25,550	25,600	0	2,193	4,017	4,713	0	3,080	5,186	5,882

* If the amount you are looking up from the worksheet is at least $20,400 but less than $20,430, and you have no qualifying children, your credit is $1.
If the amount you are looking up from the worksheet is $20,430 or more, and you have no qualifying children, you can't take the credit.

(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—		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—			
At least	But less than	0	1	2	3	0	1	2	3
		Your credit is—				Your credit is—			
25,600	25,650	0	2,185	4,006	4,703	0	3,072	5,175	5,872
25,650	25,700	0	2,177	3,996	4,692	0	3,064	5,164	5,861
25,700	25,750	0	2,169	3,985	4,682	0	3,056	5,154	5,850
25,750	25,800	0	2,161	3,975	4,671	0	3,048	5,143	5,840
25,800	25,850	0	2,153	3,964	4,661	0	3,040	5,133	5,829
25,850	25,900	0	2,145	3,954	4,650	0	3,032	5,122	5,819
25,900	25,950	0	2,137	3,943	4,640	0	3,024	5,112	5,808
25,950	26,000	0	2,129	3,932	4,629	0	3,016	5,101	5,798
26,000	26,050	0	2,121	3,922	4,618	0	3,008	5,091	5,787
26,050	26,100	0	2,113	3,911	4,608	0	3,000	5,080	5,777
26,100	26,150	0	2,105	3,901	4,597	0	2,992	5,070	5,766
26,150	26,200	0	2,097	3,890	4,587	0	2,984	5,059	5,756
26,200	26,250	0	2,089	3,880	4,576	0	2,976	5,049	5,745
26,250	26,300	0	2,081	3,869	4,566	0	2,968	5,038	5,735
26,300	26,350	0	2,073	3,859	4,555	0	2,960	5,028	5,724
26,350	26,400	0	2,065	3,848	4,545	0	2,952	5,017	5,714
26,400	26,450	0	2,057	3,838	4,534	0	2,944	5,007	5,703
26,450	26,500	0	2,049	3,827	4,524	0	2,936	4,996	5,693
26,500	26,550	0	2,041	3,817	4,513	0	2,928	4,985	5,682
26,550	26,600	0	2,033	3,806	4,503	0	2,920	4,975	5,671
26,600	26,650	0	2,025	3,796	4,492	0	2,912	4,964	5,661
26,650	26,700	0	2,017	3,785	4,482	0	2,904	4,954	5,650
26,700	26,750	0	2,009	3,775	4,471	0	2,896	4,943	5,640
26,750	26,800	0	2,001	3,764	4,460	0	2,888	4,933	5,629
26,800	26,850	0	1,993	3,753	4,450	0	2,880	4,922	5,619
26,850	26,900	0	1,985	3,743	4,439	0	2,872	4,912	5,608
26,900	26,950	0	1,977	3,732	4,429	0	2,864	4,901	5,598
26,950	27,000	0	1,969	3,722	4,418	0	2,856	4,891	5,587
27,000	27,050	0	1,961	3,711	4,408	0	2,848	4,880	5,577
27,050	27,100	0	1,953	3,701	4,397	0	2,840	4,870	5,566
27,100	27,150	0	1,945	3,690	4,387	0	2,832	4,859	5,556
27,150	27,200	0	1,937	3,680	4,376	0	2,824	4,849	5,545
27,200	27,250	0	1,929	3,669	4,366	0	2,816	4,838	5,535
27,250	27,300	0	1,921	3,659	4,355	0	2,808	4,828	5,524
27,300	27,350	0	1,913	3,648	4,345	0	2,800	4,817	5,513
27,350	27,400	0	1,905	3,638	4,334	0	2,792	4,806	5,503
27,400	27,450	0	1,897	3,627	4,324	0	2,784	4,796	5,492
27,450	27,500	0	1,889	3,617	4,313	0	2,776	4,785	5,482
27,500	27,550	0	1,881	3,606	4,303	0	2,768	4,775	5,471
27,550	27,600	0	1,873	3,596	4,292	0	2,760	4,764	5,461
27,600	27,650	0	1,865	3,585	4,281	0	2,752	4,754	5,450
27,650	27,700	0	1,857	3,574	4,271	0	2,744	4,743	5,440
27,700	27,750	0	1,849	3,564	4,260	0	2,736	4,733	5,429
27,750	27,800	0	1,841	3,553	4,250	0	2,728	4,722	5,419
27,800	27,850	0	1,833	3,543	4,239	0	2,720	4,712	5,408
27,850	27,900	0	1,825	3,532	4,229	0	2,712	4,701	5,398
27,900	27,950	0	1,817	3,522	4,218	0	2,704	4,691	5,387
27,950	28,000	0	1,809	3,511	4,208	0	2,696	4,680	5,377
28,000	28,050	0	1,801	3,501	4,197	0	2,688	4,670	5,366
28,050	28,100	0	1,793	3,490	4,187	0	2,680	4,659	5,356
28,100	28,150	0	1,785	3,480	4,176	0	2,672	4,649	5,345
28,150	28,200	0	1,777	3,469	4,166	0	2,664	4,638	5,334
28,200	28,250	0	1,769	3,459	4,155	0	2,656	4,627	5,324
28,250	28,300	0	1,761	3,448	4,145	0	2,648	4,617	5,313
28,300	28,350	0	1,753	3,438	4,134	0	2,640	4,606	5,303
28,350	28,400	0	1,745	3,427	4,124	0	2,632	4,596	5,292
28,400	28,450	0	1,737	3,417	4,113	0	2,624	4,585	5,282
28,450	28,500	0	1,729	3,406	4,102	0	2,616	4,575	5,271
28,500	28,550	0	1,721	3,395	4,092	0	2,608	4,564	5,261
28,550	28,600	0	1,713	3,385	4,081	0	2,600	4,554	5,250
28,600	28,650	0	1,705	3,374	4,071	0	2,592	4,543	5,240
28,650	28,700	0	1,697	3,364	4,060	0	2,584	4,533	5,229
28,700	28,750	0	1,689	3,353	4,050	0	2,576	4,522	5,219
28,750	28,800	0	1,681	3,343	4,039	0	2,568	4,512	5,208
28,800	28,850	0	1,673	3,332	4,029	0	2,560	4,501	5,198
28,850	28,900	0	1,665	3,322	4,018	0	2,552	4,491	5,187
28,900	28,950	0	1,657	3,311	4,008	0	2,544	4,480	5,177
28,950	29,000	0	1,649	3,301	3,997	0	2,536	4,470	5,165
29,000	29,050	0	1,641	3,290	3,987	0	2,528	4,459	5,155
29,050	29,100	0	1,633	3,280	3,976	0	2,520	4,448	5,145
29,100	29,150	0	1,625	3,269	3,966	0	2,512	4,438	5,134
29,150	29,200	0	1,617	3,259	3,955	0	2,504	4,427	5,124

If the amount you are looking up from the worksheet 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—			
At least	But less than	0	1	2	3	0	1	2	3
		Your credit is—				Your credit is—			
29,200	29,250	0	1,609	3,248	3,945	0	2,496	4,417	5,113
29,250	29,300	0	1,601	3,237	3,934	0	2,488	4,406	5,103
29,300	29,350	0	1,593	3,227	3,923	0	2,480	4,396	5,092
29,350	29,400	0	1,585	3,216	3,913	0	2,472	4,385	5,082
29,400	29,450	0	1,577	3,206	3,902	0	2,464	4,375	5,071
29,450	29,500	0	1,569	3,195	3,892	0	2,456	4,364	5,061
29,500	29,550	0	1,561	3,185	3,881	0	2,448	4,354	5,050
29,550	29,600	0	1,553	3,174	3,871	0	2,440	4,343	5,040
29,600	29,650	0	1,545	3,164	3,860	0	2,432	4,333	5,029
29,650	29,700	0	1,537	3,153	3,850	0	2,424	4,322	5,019
29,700	29,750	0	1,530	3,143	3,839	0	2,416	4,312	5,008
29,750	29,800	0	1,522	3,132	3,829	0	2,408	4,301	4,998
29,800	29,850	0	1,514	3,122	3,818	0	2,400	4,290	4,987
29,850	29,900	0	1,506	3,111	3,808	0	2,392	4,280	4,976
29,900	29,950	0	1,498	3,101	3,797	0	2,384	4,269	4,966
29,950	30,000	0	1,490	3,090	3,787	0	2,376	4,259	4,955
30,000	30,050	0	1,482	3,080	3,776	0	2,368	4,248	4,945
30,050	30,100	0	1,474	3,069	3,766	0	2,360	4,238	4,934
30,100	30,150	0	1,466	3,058	3,755	0	2,352	4,227	4,924
30,150	30,200	0	1,458	3,048	3,744	0	2,344	4,217	4,913
30,200	30,250	0	1,450	3,037	3,734	0	2,336	4,206	4,903
30,250	30,300	0	1,442	3,027	3,723	0	2,329	4,196	4,892
30,300	30,350	0	1,434	3,016	3,713	0	2,321	4,185	4,882
30,350	30,400	0	1,426	3,006	3,702	0	2,313	4,175	4,871
30,400	30,450	0	1,418	2,995	3,692	0	2,305	4,164	4,861
30,450	30,500	0	1,410	2,985	3,681	0	2,297	4,154	4,850
30,500	30,550	0	1,402	2,974	3,671	0	2,289	4,143	4,840
30,550	30,600	0	1,394	2,964	3,660	0	2,281	4,133	4,829
30,600	30,650	0	1,386	2,953	3,650	0	2,273	4,122	4,819
30,650	30,700	0	1,378	2,943	3,639	0	2,265	4,111	4,808
30,700	30,750	0	1,370	2,932	3,629	0	2,257	4,101	4,797
30,750	30,800	0	1,362	2,922	3,618	0	2,249	4,090	4,787
30,800	30,850	0	1,354	2,911	3,608	0	2,241	4,080	4,776
30,850	30,900	0	1,346	2,901	3,597	0	2,233	4,069	4,766
30,900	30,950	0	1,338	2,890	3,587	0	2,225	4,059	4,755
30,950	31,000	0	1,330	2,879	3,576	0	2,217	4,048	4,745
31,000	31,050	0	1,322	2,869	3,565	0	2,209	4,038	4,734
31,050	31,100	0	1,314	2,858	3,555	0	2,201	4,027	4,724
31,100	31,150	0	1,306	2,848	3,544	0	2,193	4,017	4,713
31,150	31,200	0	1,298	2,837	3,534	0	2,185	4,006	4,703
31,200	31,250	0	1,290	2,827	3,523	0	2,177	3,996	4,692
31,250	31,300	0	1,282	2,816	3,513	0	2,169	3,985	4,682
31,300	31,350	0	1,274	2,806	3,502	0	2,161	3,975	4,671
31,350	31,400	0	1,266	2,795	3,492	0	2,153	3,964	4,661
31,400	31,450	0	1,258	2,785	3,481	0	2,145	3,954	4,650
31,450	31,500	0	1,250	2,774	3,471	0	2,137	3,943	4,640
31,500	31,550	0	1,242	2,764	3,460	0	2,129	3,932	4,629
31,550	31,600	0	1,234	2,753	3,450	0	2,121	3,922	4,618
31,600	31,650	0	1,226	2,743	3,439	0	2,113	3,911	4,608
31,650	31,700	0	1,218	2,732	3,429	0	2,105	3,901	4,597
31,700	31,750	0	1,210	2,722	3,418	0	2,097	3,890	4,587
31,750	31,800	0	1,202	2,711	3,407	0	2,089	3,880	4,576
31,800	31,850	0	1,194	2,700	3,397	0	2,081	3,869	4,566
31,850	31,900	0	1,186	2,690	3,386	0	2,073	3,859	4,555
31,900	31,950	0	1,178	2,679	3,376	0	2,065	3,848	4,545
31,950	32,000	0	1,170	2,669	3,365	0	2,057	3,838	4,534
32,000	32,050	0	1,162	2,658	3,355	0	2,049	3,827	4,524
32,050	32,100	0	1,154	2,648	3,344	0	2,041	3,817	4,513
32,100	32,150	0	1,146	2,637	3,334	0	2,033	3,806	4,503
32,150	32,200	0	1,138	2,627	3,323	0	2,025	3,796	4,492
32,200	32,250	0	1,130	2,616	3,313	0	2,017	3,785	4,482
32,250	32,300	0	1,122	2,606	3,302	0	2,009	3,775	4,471
32,300	32,350	0	1,114	2,595	3,292	0	2,001	3,764	4,460
32,350	32,400	0	1,106	2,585	3,281	0	1,993	3,753	4,450
32,400	32,450	0	1,098	2,574	3,271	0	1,985	3,743	4,439
32,450	32,500	0	1,090	2,564	3,260	0	1,977	3,732	4,429
32,500	32,550	0	1,082	2,553	3,250	0	1,969	3,722	4,418
32,550	32,600	0	1,074	2,543	3,239	0	1,961	3,711	4,408
32,600	32,650	0	1,066	2,532	3,228	0	1,953	3,701	4,397
32,650	32,700	0	1,058	2,521	3,218	0	1,945	3,690	4,387
32,700	32,750	0	1,050	2,511	3,207	0	1,937	3,680	4,376
32,750	32,800	0	1,042	2,500	3,197	0	1,929	3,669	4,366

(Continued)

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Earned Income Credit (EIC) Table - Continued   (Caution. This is not a tax table.)

If the amount you are looking up from the worksheet 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—			
At least	But less than	0	1	2	3	0	1	2	3
		Your credit is—				Your credit is—			
32,800	32,850	0	1,034	2,490	3,186	0	1,921	3,659	4,355
32,850	32,900	0	1,026	2,479	3,176	0	1,913	3,648	4,345
32,900	32,950	0	1,018	2,469	3,165	0	1,905	3,638	4,334
32,950	33,000	0	1,010	2,458	3,155	0	1,897	3,627	4,324
33,000	33,050	0	1,002	2,448	3,144	0	1,889	3,617	4,313
33,050	33,100	0	994	2,437	3,134	0	1,881	3,606	4,303
33,100	33,150	0	986	2,427	3,123	0	1,873	3,596	4,292
33,150	33,200	0	978	2,416	3,113	0	1,865	3,585	4,281
33,200	33,250	0	970	2,406	3,102	0	1,857	3,574	4,271
33,250	33,300	0	962	2,395	3,092	0	1,849	3,564	4,260
33,300	33,350	0	954	2,385	3,081	0	1,841	3,553	4,250
33,350	33,400	0	946	2,374	3,071	0	1,833	3,543	4,239
33,400	33,450	0	938	2,364	3,060	0	1,825	3,532	4,229
33,450	33,500	0	930	2,353	3,049	0	1,817	3,522	4,218
33,500	33,550	0	922	2,342	3,039	0	1,809	3,511	4,208
33,550	33,600	0	914	2,332	3,028	0	1,801	3,501	4,197
33,600	33,650	0	906	2,321	3,018	0	1,793	3,490	4,187
33,650	33,700	0	898	2,311	3,007	0	1,785	3,480	4,176
33,700	33,750	0	890	2,300	2,997	0	1,777	3,469	4,166
33,750	33,800	0	882	2,290	2,986	0	1,769	3,459	4,155
33,800	33,850	0	874	2,279	2,976	0	1,761	3,448	4,145
33,850	33,900	0	866	2,269	2,965	0	1,753	3,438	4,134
33,900	33,950	0	858	2,258	2,955	0	1,745	3,427	4,124
33,950	34,000	0	850	2,248	2,944	0	1,737	3,417	4,113
34,000	34,050	0	842	2,237	2,934	0	1,729	3,406	4,102
34,050	34,100	0	834	2,227	2,923	0	1,721	3,395	4,092
34,100	34,150	0	826	2,216	2,913	0	1,713	3,385	4,081
34,150	34,200	0	818	2,206	2,902	0	1,705	3,374	4,071
34,200	34,250	0	810	2,195	2,892	0	1,697	3,364	4,060
34,250	34,300	0	802	2,184	2,881	0	1,689	3,353	4,050
34,300	34,350	0	794	2,174	2,870	0	1,681	3,343	4,039
34,350	34,400	0	786	2,163	2,860	0	1,673	3,332	4,028
34,400	34,450	0	778	2,153	2,849	0	1,665	3,322	4,018
34,450	34,500	0	770	2,142	2,839	0	1,657	3,311	4,008
34,500	34,550	0	762	2,132	2,828	0	1,649	3,301	3,997
34,550	34,600	0	754	2,121	2,818	0	1,641	3,290	3,987
34,600	34,650	0	746	2,111	2,807	0	1,633	3,280	3,976
34,650	34,700	0	738	2,100	2,797	0	1,625	3,269	3,966
34,700	34,750	0	731	2,090	2,786	0	1,617	3,259	3,955
34,750	34,800	0	723	2,079	2,776	0	1,609	3,248	3,945
34,800	34,850	0	715	2,069	2,765	0	1,601	3,237	3,934
34,850	34,900	0	707	2,058	2,755	0	1,593	3,227	3,923
34,900	34,950	0	699	2,048	2,744	0	1,585	3,216	3,913
34,950	35,000	0	691	2,037	2,734	0	1,577	3,206	3,902
35,000	35,050	0	683	2,027	2,723	0	1,569	3,195	3,892
35,050	35,100	0	675	2,016	2,713	0	1,561	3,185	3,881
35,100	35,150	0	667	2,005	2,702	0	1,553	3,174	3,871
35,150	35,200	0	659	1,995	2,691	0	1,545	3,164	3,860
35,200	35,250	0	651	1,984	2,681	0	1,537	3,153	3,850
35,250	35,300	0	643	1,974	2,670	0	1,530	3,143	3,839
35,300	35,350	0	635	1,963	2,660	0	1,522	3,132	3,829
35,350	35,400	0	627	1,953	2,649	0	1,514	3,122	3,818
35,400	35,450	0	619	1,942	2,639	0	1,506	3,111	3,808
35,450	35,500	0	611	1,932	2,628	0	1,498	3,101	3,797
35,500	35,550	0	603	1,921	2,618	0	1,490	3,090	3,787
35,550	35,600	0	595	1,911	2,607	0	1,482	3,080	3,776
35,600	35,650	0	587	1,900	2,597	0	1,474	3,069	3,766
35,650	35,700	0	579	1,890	2,586	0	1,466	3,058	3,755
35,700	35,750	0	571	1,879	2,576	0	1,458	3,048	3,744
35,750	35,800	0	563	1,869	2,565	0	1,450	3,037	3,734
35,800	35,850	0	555	1,858	2,555	0	1,442	3,027	3,723
35,850	35,900	0	547	1,848	2,544	0	1,434	3,016	3,713
35,900	35,950	0	539	1,837	2,534	0	1,426	3,006	3,702
35,950	36,000	0	531	1,826	2,523	0	1,418	2,995	3,692

If the amount you are looking up from the worksheet 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—			
At least	But less than	0	1	2	3	0	1	2	3
		Your credit is—				Your credit is—			
36,000	36,050	0	523	1,816	2,512	0	1,410	2,985	3,681
36,050	36,100	0	515	1,805	2,502	0	1,402	2,974	3,671
36,100	36,150	0	507	1,795	2,491	0	1,394	2,964	3,660
36,150	36,200	0	499	1,784	2,481	0	1,386	2,953	3,650
36,200	36,250	0	491	1,774	2,470	0	1,378	2,943	3,639
36,250	36,300	0	483	1,763	2,460	0	1,370	2,932	3,629
36,300	36,350	0	475	1,753	2,449	0	1,362	2,922	3,619
36,350	36,400	0	467	1,742	2,439	0	1,354	2,911	3,608
36,400	36,450	0	459	1,732	2,428	0	1,346	2,901	3,597
36,450	36,500	0	451	1,721	2,418	0	1,338	2,890	3,587
36,500	36,550	0	443	1,711	2,407	0	1,330	2,879	3,576
36,550	36,600	0	435	1,700	2,397	0	1,322	2,869	3,565
36,600	36,650	0	427	1,690	2,386	0	1,314	2,858	3,555
36,650	36,700	0	419	1,679	2,376	0	1,306	2,848	3,544
36,700	36,750	0	411	1,669	2,365	0	1,298	2,837	3,534
36,750	36,800	0	403	1,658	2,354	0	1,290	2,827	3,523
36,800	36,850	0	395	1,647	2,344	0	1,282	2,816	3,513
36,850	36,900	0	387	1,637	2,333	0	1,274	2,806	3,502
36,900	36,950	0	379	1,626	2,323	0	1,266	2,795	3,492
36,950	37,000	0	371	1,616	2,312	0	1,258	2,785	3,481
37,000	37,050	0	363	1,605	2,302	0	1,250	2,774	3,471
37,050	37,100	0	355	1,595	2,291	0	1,242	2,764	3,460
37,100	37,150	0	347	1,584	2,281	0	1,234	2,753	3,450
37,150	37,200	0	339	1,574	2,270	0	1,226	2,743	3,439
37,200	37,250	0	331	1,563	2,260	0	1,218	2,732	3,429
37,250	37,300	0	323	1,553	2,249	0	1,210	2,722	3,418
37,300	37,350	0	315	1,542	2,239	0	1,202	2,711	3,407
37,350	37,400	0	307	1,532	2,228	0	1,194	2,700	3,397
37,400	37,450	0	299	1,521	2,218	0	1,186	2,690	3,386
37,450	37,500	0	291	1,511	2,207	0	1,178	2,679	3,376
37,500	37,550	0	283	1,500	2,197	0	1,170	2,669	3,365
37,550	37,600	0	275	1,490	2,186	0	1,162	2,658	3,355
37,600	37,650	0	267	1,479	2,175	0	1,154	2,648	3,344
37,650	37,700	0	259	1,468	2,165	0	1,146	2,637	3,334
37,700	37,750	0	251	1,458	2,154	0	1,138	2,627	3,323
37,750	37,800	0	243	1,447	2,144	0	1,130	2,616	3,313
37,800	37,850	0	235	1,437	2,133	0	1,122	2,606	3,302
37,850	37,900	0	227	1,426	2,123	0	1,114	2,595	3,292
37,900	37,950	0	219	1,416	2,112	0	1,106	2,585	3,281
37,950	38,000	0	211	1,405	2,102	0	1,098	2,574	3,271
38,000	38,050	0	203	1,395	2,091	0	1,090	2,564	3,260
38,050	38,100	0	195	1,384	2,081	0	1,082	2,553	3,250
38,100	38,150	0	187	1,374	2,070	0	1,074	2,543	3,239
38,150	38,200	0	179	1,363	2,060	0	1,066	2,532	3,228
38,200	38,250	0	171	1,353	2,049	0	1,058	2,521	3,218
38,250	38,300	0	163	1,342	2,039	0	1,050	2,511	3,207
38,300	38,350	0	155	1,332	2,028	0	1,042	2,500	3,197
38,350	38,400	0	147	1,321	2,018	0	1,034	2,490	3,186
38,400	38,450	0	139	1,311	2,007	0	1,026	2,479	3,176
38,450	38,500	0	131	1,300	1,996	0	1,018	2,469	3,165
38,500	38,550	0	123	1,289	1,986	0	1,010	2,458	3,155
38,550	38,600	0	115	1,279	1,975	0	1,002	2,448	3,144
38,600	38,650	0	107	1,268	1,965	0	994	2,437	3,134
38,650	38,700	0	99	1,258	1,954	0	986	2,427	3,123
38,700	38,750	0	91	1,247	1,944	0	978	2,416	3,113
38,750	38,800	0	83	1,237	1,933	0	970	2,406	3,102
38,800	38,850	0	75	1,226	1,923	0	962	2,395	3,092
38,850	38,900	0	67	1,216	1,912	0	954	2,385	3,081
38,900	38,950	0	59	1,205	1,902	0	946	2,374	3,071
38,950	39,000	0	51	1,195	1,891	0	938	2,364	3,060
39,000	39,050	0	43	1,184	1,881	0	930	2,353	3,049
39,050	39,100	0	35	1,174	1,870	0	922	2,342	3,039
39,100	39,150	0	27	1,163	1,860	0	914	2,332	3,028
39,150	39,200	0	19	1,153	1,849	0	906	2,321	3,018

(Continued)

Earned Income Credit (EIC) Table - Continued

(Caution. This is not a tax table.)

Left section

If the amount you are looking up from the worksheet is— At least	But less than	Single, head of household, or qualifying widow(er) and the number of children you have is— 0	1	2	3	Married filing jointly and the number of children you have is— 0	1	2	3
39,200	39,250	0	11	1,142	1,839	0	898	2,311	3,007
39,250	39,300	0	*	1,131	1,828	0	890	2,300	2,997
39,300	39,350	0	0	1,121	1,817	0	882	2,290	2,986
39,350	39,400	0	0	1,110	1,807	0	874	2,279	2,976
39,400	39,450	0	0	1,100	1,796	0	866	2,269	2,965
39,450	39,500	0	0	1,089	1,786	0	858	2,258	2,955
39,500	39,550	0	0	1,079	1,775	0	850	2,248	2,944
39,550	39,600	0	0	1,068	1,765	0	842	2,237	2,934
39,600	39,650	0	0	1,058	1,754	0	834	2,227	2,923
39,650	39,700	0	0	1,047	1,744	0	826	2,216	2,913
39,700	39,750	0	0	1,037	1,733	0	818	2,206	2,902
39,750	39,800	0	0	1,026	1,723	0	810	2,195	2,892
39,800	39,850	0	0	1,016	1,712	0	802	2,184	2,881
39,850	39,900	0	0	1,005	1,702	0	794	2,174	2,870
39,900	39,950	0	0	995	1,691	0	786	2,163	2,860
39,950	40,000	0	0	984	1,681	0	778	2,153	2,849
40,000	40,050	0	0	974	1,670	0	770	2,142	2,839
40,050	40,100	0	0	963	1,660	0	762	2,132	2,828
40,100	40,150	0	0	952	1,649	0	754	2,121	2,818
40,150	40,200	0	0	942	1,638	0	746	2,111	2,807
40,200	40,250	0	0	931	1,628	0	738	2,100	2,797
40,250	40,300	0	0	921	1,617	0	731	2,090	2,786
40,300	40,350	0	0	910	1,607	0	723	2,079	2,776
40,350	40,400	0	0	900	1,596	0	715	2,069	2,765
40,400	40,450	0	0	889	1,586	0	707	2,058	2,755
40,450	40,500	0	0	879	1,575	0	699	2,048	2,744
40,500	40,550	0	0	868	1,565	0	691	2,037	2,734
40,550	40,600	0	0	858	1,554	0	683	2,027	2,723
40,600	40,650	0	0	847	1,544	0	675	2,016	2,713
40,650	40,700	0	0	837	1,533	0	667	2,005	2,702
40,700	40,750	0	0	826	1,523	0	659	1,995	2,691
40,750	40,800	0	0	816	1,512	0	651	1,984	2,681
40,800	40,850	0	0	805	1,502	0	643	1,974	2,670
40,850	40,900	0	0	795	1,491	0	635	1,963	2,660
40,900	40,950	0	0	784	1,481	0	627	1,953	2,649
40,950	41,000	0	0	773	1,470	0	619	1,942	2,639
41,000	41,050	0	0	763	1,459	0	611	1,932	2,628
41,050	41,100	0	0	752	1,449	0	603	1,921	2,618
41,100	41,150	0	0	742	1,438	0	595	1,911	2,607
41,150	41,200	0	0	731	1,428	0	587	1,900	2,597
41,200	41,250	0	0	721	1,417	0	579	1,890	2,586
41,250	41,300	0	0	710	1,407	0	571	1,879	2,576
41,300	41,350	0	0	700	1,396	0	563	1,869	2,565
41,350	41,400	0	0	689	1,386	0	555	1,858	2,555
41,400	41,450	0	0	679	1,375	0	547	1,848	2,544
41,450	41,500	0	0	668	1,365	0	539	1,837	2,534
41,500	41,550	0	0	658	1,354	0	531	1,826	2,523
41,550	41,600	0	0	647	1,344	0	523	1,816	2,512
41,600	41,650	0	0	637	1,333	0	515	1,805	2,502
41,650	41,700	0	0	626	1,323	0	507	1,795	2,491
41,700	41,750	0	0	616	1,312	0	499	1,784	2,481
41,750	41,800	0	0	605	1,301	0	491	1,774	2,470
41,800	41,850	0	0	594	1,291	0	483	1,763	2,460
41,850	41,900	0	0	584	1,280	0	475	1,753	2,449
41,900	41,950	0	0	573	1,270	0	467	1,742	2,439
41,950	42,000	0	0	563	1,259	0	459	1,732	2,428
42,000	42,050	0	0	552	1,249	0	451	1,721	2,418
42,050	42,100	0	0	542	1,238	0	443	1,711	2,407
42,100	42,150	0	0	531	1,228	0	435	1,700	2,397
42,150	42,200	0	0	521	1,217	0	427	1,690	2,386
42,200	42,250	0	0	510	1,207	0	419	1,679	2,376
42,250	42,300	0	0	500	1,196	0	411	1,669	2,365
42,300	42,350	0	0	489	1,186	0	403	1,658	2,354
42,350	42,400	0	0	479	1,175	0	395	1,647	2,344

Right section

If the amount you are looking up from the worksheet is— At least	But less than	Single, head of household, or qualifying widow(er) and the number of children you have is— 0	1	2	3	Married filing jointly and the number of children you have is— 0	1	2	3
42,400	42,450	0	0	468	1,165	0	387	1,637	2,333
42,450	42,500	0	0	458	1,154	0	379	1,626	2,323
42,500	42,550	0	0	447	1,144	0	371	1,616	2,312
42,550	42,600	0	0	437	1,133	0	363	1,605	2,302
42,600	42,650	0	0	426	1,122	0	355	1,595	2,291
42,650	42,700	0	0	415	1,112	0	347	1,584	2,281
42,700	42,750	0	0	405	1,101	0	339	1,574	2,270
42,750	42,800	0	0	394	1,091	0	331	1,563	2,260
42,800	42,850	0	0	384	1,080	0	323	1,553	2,249
42,850	42,900	0	0	373	1,070	0	315	1,542	2,239
42,900	42,950	0	0	363	1,059	0	307	1,532	2,228
42,950	43,000	0	0	352	1,049	0	299	1,521	2,218
43,000	43,050	0	0	342	1,038	0	291	1,511	2,207
43,050	43,100	0	0	331	1,028	0	283	1,500	2,197
43,100	43,150	0	0	321	1,017	0	275	1,490	2,186
43,150	43,200	0	0	310	1,007	0	267	1,479	2,175
43,200	43,250	0	0	300	996	0	259	1,468	2,165
43,250	43,300	0	0	289	986	0	251	1,458	2,154
43,300	43,350	0	0	279	975	0	243	1,447	2,144
43,350	43,400	0	0	268	965	0	235	1,437	2,133
43,400	43,450	0	0	258	954	0	227	1,426	2,123
43,450	43,500	0	0	247	943	0	219	1,416	2,112
43,500	43,550	0	0	236	933	0	211	1,405	2,102
43,550	43,600	0	0	226	922	0	203	1,395	2,091
43,600	43,650	0	0	215	912	0	195	1,384	2,081
43,650	43,700	0	0	205	901	0	187	1,374	2,070
43,700	43,750	0	0	194	891	0	179	1,363	2,060
43,750	43,800	0	0	184	880	0	171	1,353	2,049
43,800	43,850	0	0	173	870	0	163	1,342	2,039
43,850	43,900	0	0	163	859	0	155	1,332	2,028
43,900	43,950	0	0	152	849	0	147	1,321	2,018
43,950	44,000	0	0	142	838	0	139	1,311	2,007
44,000	44,050	0	0	131	828	0	131	1,300	1,996
44,050	44,100	0	0	121	817	0	123	1,289	1,986
44,100	44,150	0	0	110	807	0	115	1,279	1,975
44,150	44,200	0	0	100	796	0	107	1,268	1,965
44,200	44,250	0	0	89	786	0	99	1,258	1,954
44,250	44,300	0	0	78	775	0	91	1,247	1,944
44,300	44,350	0	0	68	764	0	83	1,237	1,933
44,350	44,400	0	0	57	754	0	75	1,226	1,923
44,400	44,450	0	0	47	743	0	67	1,216	1,912
44,450	44,500	0	0	36	733	0	59	1,205	1,902
44,500	44,550	0	0	26	722	0	51	1,195	1,891
44,550	44,600	0	0	15	712	0	43	1,184	1,881
44,600	44,650	0	0	**	701	0	35	1,174	1,870
44,650	44,700	0	0	0	691	0	27	1,163	1,860
44,700	44,750	0	0	0	680	0	19	1,153	1,849
44,750	44,800	0	0	0	670	0	11	1,142	1,839
44,800	44,850	0	0	0	659	0	***	1,131	1,828
44,850	44,900	0	0	0	649	0	0	1,121	1,817
44,900	44,950	0	0	0	638	0	0	1,110	1,807
44,950	45,000	0	0	0	628	0	0	1,100	1,796
45,000	45,050	0	0	0	617	0	0	1,089	1,786
45,050	45,100	0	0	0	607	0	0	1,079	1,775
45,100	45,150	0	0	0	596	0	0	1,068	1,765
45,150	45,200	0	0	0	585	0	0	1,058	1,754
45,200	45,250	0	0	0	575	0	0	1,047	1,744
45,250	45,300	0	0	0	564	0	0	1,037	1,733
45,300	45,350	0	0	0	554	0	0	1,026	1,723
45,350	45,400	0	0	0	543	0	0	1,016	1,712
45,400	45,450	0	0	0	533	0	0	1,005	1,702
45,450	45,500	0	0	0	522	0	0	995	1,691
45,500	45,550	0	0	0	512	0	0	984	1,681
45,550	45,600	0	0	0	501	0	0	974	1,670

* If the amount you are looking up from the worksheet is at least $39,250 but less than $39,296, and you have one qualifying child, your credit is $4.
If the amount you are looking up from the worksheet is $39,296 or more, and you have one qualifying child, you can't take the credit.

** If the amount you are looking up from the worksheet is at least $44,600 but less than $44,648, and you have two qualifying children, your credit is $5.
If the amount you are looking up from the worksheet is $44,648 or more, and you have two qualifying children, you can't take the credit.

*** If the amount you are looking up from the worksheet is at least $44,800 but less than $44,846, and you have one qualifying child, your credit is $4.
If the amount you are looking up from the worksheet is $44,846 or more, and you have one qualifying child, you can't take the credit.

(Continued)

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Earned Income Credit (EIC) Table - Continued

(Caution. This is not a tax table.)

If the amount you are looking up from the worksheet 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—				If the amount you are looking up from the worksheet 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—			
At least	But less than	0	1	2	3	0	1	2	3	At least	But less than	0	1	2	3	0	1	2	3
		Your credit is—				Your credit is—						Your credit is—				Your credit is—			
45,600	45,650	0	0	0	491	0	0	963	1,660	48,800	48,850	0	0	0	0	0	0	289	986
45,650	45,700	0	0	0	480	0	0	952	1,649	48,850	48,900	0	0	0	0	0	0	279	975
45,700	45,750	0	0	0	470	0	0	942	1,638	48,900	48,950	0	0	0	0	0	0	268	965
45,750	45,800	0	0	0	459	0	0	931	1,628	48,950	49,000	0	0	0	0	0	0	258	954
45,800	45,850	0	0	0	449	0	0	921	1,617	49,000	49,050	0	0	0	0	0	0	247	943
45,850	45,900	0	0	0	438	0	0	910	1,607	49,050	49,100	0	0	0	0	0	0	236	933
45,900	45,950	0	0	0	428	0	0	900	1,596	49,100	49,150	0	0	0	0	0	0	226	922
45,950	46,000	0	0	0	417	0	0	889	1,586	49,150	49,200	0	0	0	0	0	0	215	912
46,000	46,050	0	0	0	406	0	0	879	1,575	49,200	49,250	0	0	0	0	0	0	205	901
46,050	46,100	0	0	0	396	0	0	868	1,565	49,250	49,300	0	0	0	0	0	0	194	891
46,100	46,150	0	0	0	385	0	0	858	1,554	49,300	49,350	0	0	0	0	0	0	184	880
46,150	46,200	0	0	0	375	0	0	847	1,544	49,350	49,400	0	0	0	0	0	0	173	870
46,200	46,250	0	0	0	364	0	0	837	1,533	49,400	49,450	0	0	0	0	0	0	163	859
46,250	46,300	0	0	0	354	0	0	826	1,523	49,450	49,500	0	0	0	0	0	0	152	849
46,300	46,350	0	0	0	343	0	0	816	1,512	49,500	49,550	0	0	0	0	0	0	142	838
46,350	46,400	0	0	0	333	0	0	805	1,502	49,550	49,600	0	0	0	0	0	0	131	828
46,400	46,450	0	0	0	322	0	0	795	1,491	49,600	49,650	0	0	0	0	0	0	121	817
46,450	46,500	0	0	0	312	0	0	784	1,481	49,650	49,700	0	0	0	0	0	0	110	807
46,500	46,550	0	0	0	301	0	0	773	1,470	49,700	49,750	0	0	0	0	0	0	100	796
46,550	46,600	0	0	0	291	0	0	763	1,459	49,750	49,800	0	0	0	0	0	0	89	786
46,600	46,650	0	0	0	280	0	0	752	1,449	49,800	49,850	0	0	0	0	0	0	78	775
46,650	46,700	0	0	0	270	0	0	742	1,438	49,850	49,900	0	0	0	0	0	0	68	764
46,700	46,750	0	0	0	259	0	0	731	1,428	49,900	49,950	0	0	0	0	0	0	57	754
46,750	46,800	0	0	0	248	0	0	721	1,417	49,950	50,000	0	0	0	0	0	0	47	743
46,800	46,850	0	0	0	238	0	0	710	1,407	50,000	50,050	0	0	0	0	0	0	36	733
46,850	46,900	0	0	0	227	0	0	700	1,396	50,050	50,100	0	0	0	0	0	0	26	722
46,900	46,950	0	0	0	217	0	0	689	1,386	50,100	50,150	0	0	0	0	0	0	15	712
46,950	47,000	0	0	0	206	0	0	679	1,375	50,150	50,200	0	0	0	0	0	0	**	701
47,000	47,050	0	0	0	196	0	0	668	1,365	50,200	50,250	0	0	0	0	0	0	0	691
47,050	47,100	0	0	0	185	0	0	658	1,354	50,250	50,300	0	0	0	0	0	0	0	680
47,100	47,150	0	0	0	175	0	0	647	1,344	50,300	50,350	0	0	0	0	0	0	0	670
47,150	47,200	0	0	0	164	0	0	637	1,333	50,350	50,400	0	0	0	0	0	0	0	659
47,200	47,250	0	0	0	154	0	0	626	1,323	50,400	50,450	0	0	0	0	0	0	0	648
47,250	47,300	0	0	0	143	0	0	616	1,312	50,450	50,500	0	0	0	0	0	0	0	638
47,300	47,350	0	0	0	133	0	0	605	1,301	50,500	50,550	0	0	0	0	0	0	0	628
47,350	47,400	0	0	0	122	0	0	594	1,291	50,550	50,600	0	0	0	0	0	0	0	617
47,400	47,450	0	0	0	112	0	0	584	1,280	50,600	50,650	0	0	0	0	0	0	0	607
47,450	47,500	0	0	0	101	0	0	573	1,270	50,650	50,700	0	0	0	0	0	0	0	596
47,500	47,550	0	0	0	91	0	0	563	1,259	50,700	50,750	0	0	0	0	0	0	0	585
47,550	47,600	0	0	0	80	0	0	552	1,249	50,750	50,800	0	0	0	0	0	0	0	575
47,600	47,650	0	0	0	69	0	0	542	1,238	50,800	50,850	0	0	0	0	0	0	0	564
47,650	47,700	0	0	0	59	0	0	531	1,228	50,850	50,900	0	0	0	0	0	0	0	554
47,700	47,750	0	0	0	48	0	0	521	1,217	50,900	50,950	0	0	0	0	0	0	0	543
47,750	47,800	0	0	0	38	0	0	510	1,207	50,950	51,000	0	0	0	0	0	0	0	533
47,800	47,850	0	0	0	27	0	0	500	1,196	51,000	51,050	0	0	0	0	0	0	0	522
47,850	47,900	0	0	0	17	0	0	489	1,186	51,050	51,100	0	0	0	0	0	0	0	512
47,900	47,950	0	0	0	6	0	0	479	1,175	51,100	51,150	0	0	0	0	0	0	0	501
47,950	48,000	0	0	0	*	0	0	468	1,165	51,150	51,200	0	0	0	0	0	0	0	491
48,000	48,050	0	0	0	0	0	0	458	1,154	51,200	51,250	0	0	0	0	0	0	0	480
48,050	48,100	0	0	0	0	0	0	447	1,144	51,250	51,300	0	0	0	0	0	0	0	470
48,100	48,150	0	0	0	0	0	0	437	1,133	51,300	51,350	0	0	0	0	0	0	0	459
48,150	48,200	0	0	0	0	0	0	426	1,122	51,350	51,400	0	0	0	0	0	0	0	449
48,200	48,250	0	0	0	0	0	0	415	1,112	51,400	51,450	0	0	0	0	0	0	0	438
48,250	48,300	0	0	0	0	0	0	405	1,101	51,450	51,500	0	0	0	0	0	0	0	428
48,300	48,350	0	0	0	0	0	0	394	1,091	51,500	51,550	0	0	0	0	0	0	0	417
48,350	48,400	0	0	0	0	0	0	384	1,080	51,550	51,600	0	0	0	0	0	0	0	406
48,400	48,450	0	0	0	0	0	0	373	1,070	51,600	51,650	0	0	0	0	0	0	0	396
48,450	48,500	0	0	0	0	0	0	363	1,059	51,650	51,700	0	0	0	0	0	0	0	385
48,500	48,550	0	0	0	0	0	0	352	1,049	51,700	51,750	0	0	0	0	0	0	0	375
48,550	48,600	0	0	0	0	0	0	342	1,038	51,750	51,800	0	0	0	0	0	0	0	364
48,600	48,650	0	0	0	0	0	0	331	1,028	51,800	51,850	0	0	0	0	0	0	0	354
48,650	48,700	0	0	0	0	0	0	321	1,017	51,850	51,900	0	0	0	0	0	0	0	343
48,700	48,750	0	0	0	0	0	0	310	1,007	51,900	51,950	0	0	0	0	0	0	0	333
48,750	48,800	0	0	0	0	0	0	300	996	51,950	52,000	0	0	0	0	0	0	0	322

* If the amount you are looking up from the worksheet is at least $47,950 but less than $47,955, and you have three qualifying children, your credit is $1.

If the amount you are looking up from the worksheet is $47,955 or more, and you have three qualifying children, you can't take the credit.

** If the amount you are looking up from the worksheet is at least $50,150 but less than $50,198, and you have two qualifying children, your credit is $5.

If the amount you are looking up from the worksheet is $50,198 or more, and you have two qualifying children, you can't take the credit.

(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—		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—			
At least	But less than	0	1	2	3	0	1	2	3
		Your credit is—				Your credit is—			
52,000	52,050	0	0	0	0	0	0	0	312
52,050	52,100	0	0	0	0	0	0	0	301
52,100	52,150	0	0	0	0	0	0	0	291
52,150	52,200	0	0	0	0	0	0	0	280
52,200	52,250	0	0	0	0	0	0	0	270
52,250	52,300	0	0	0	0	0	0	0	259
52,300	52,350	0	0	0	0	0	0	0	248
52,350	52,400	0	0	0	0	0	0	0	238
52,400	52,450	0	0	0	0	0	0	0	227
52,450	52,500	0	0	0	0	0	0	0	217
52,500	52,550	0	0	0	0	0	0	0	206
52,550	52,600	0	0	0	0	0	0	0	196
52,600	52,650	0	0	0	0	0	0	0	185
52,650	52,700	0	0	0	0	0	0	0	175
52,700	52,750	0	0	0	0	0	0	0	164
52,750	52,800	0	0	0	0	0	0	0	154

If the amount you are looking up from the worksheet 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—			
At least	But less than	0	1	2	3	0	1	2	3
		Your credit is—				Your credit is—			
52,800	52,850	0	0	0	0	0	0	0	143
52,850	52,900	0	0	0	0	0	0	0	133
52,900	52,950	0	0	0	0	0	0	0	122
52,950	53,000	0	0	0	0	0	0	0	112
53,000	53,050	0	0	0	0	0	0	0	101
53,050	53,100	0	0	0	0	0	0	0	91
53,100	53,150	0	0	0	0	0	0	0	80
53,150	53,200	0	0	0	0	0	0	0	69
53,200	53,250	0	0	0	0	0	0	0	59
53,250	53,300	0	0	0	0	0	0	0	48
53,300	53,350	0	0	0	0	0	0	0	38
53,350	53,400	0	0	0	0	0	0	0	27
53,400	53,450	0	0	0	0	0	0	0	17
53,450	53,500	0	0	0	0	0	0	0	6
53,500	53,505	0	0	0	0	0	0	0	1

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