



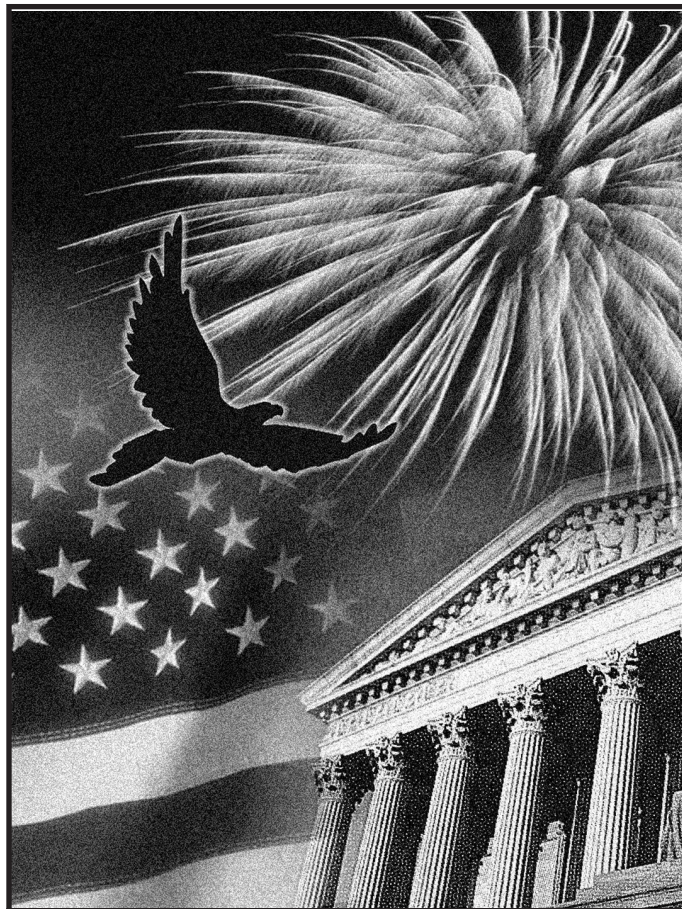
Department of the Treasury  
Internal Revenue Service

**Publication 596**

Cat. No. 15173A

# Earned Income Credit (EIC)

For use in preparing  
**2024** Returns



Get forms and other information faster and easier at:

- [IRS.gov](https://www.irs.gov) (English)
- [IRS.gov/Korean](https://www.irs.gov) (한국어)
- [IRS.gov/Spanish](https://www.irs.gov) (Español)
- [IRS.gov/Russian](https://www.irs.gov) (Русский)
- [IRS.gov/Chinese](https://www.irs.gov) (中文)
- [IRS.gov/Vietnamese](https://www.irs.gov) (Tiếng Việt)

## Contents

**What's New for 2024** . . . . . [3](#)

**Reminders** . . . . . [3](#)

**Chapter 1. Rules for Everyone** . . . . . [4](#)

    Rule 1—Adjusted Gross Income (AGI) Limits . . . . . [4](#)

    Rule 2—You Must Have a Valid Social Security Number (SSN) . . . . . [4](#)

    Rule 3—If You Are Separated From Your Spouse and Not Filing a Joint Return, You Must Meet Certain Rules . . . . . [5](#)

    Rule 4—You Must Be a U.S. Citizen or Resident Alien All Year . . . . . [5](#)

    Rule 5—You Cannot File Form 2555 . . . . . [6](#)

    Rule 6—Your Investment Income Must Be \$11,600 or Less . . . . . [6](#)

    Rule 7—You Must Have Earned Income . . . . . [7](#)

**Chapter 2. Rules if You Have a Qualifying Child** . . . . . [9](#)

    Rule 8—Your Child Must Meet the Relationship, Age, Residency, and Joint Return Tests . . . . . [9](#)

    Rule 9—Your Qualifying Child Cannot Be Used by More Than One Person To Claim the EIC . . . . . [12](#)

    Rule 10—You Cannot Be a Qualifying Child of Another Taxpayer . . . . . [15](#)

**Chapter 3. Rules if You Do Not Have a Qualifying Child** . . . . . [16](#)

    Rule 11—You Must Meet the Age Requirements . . . . . [16](#)

    Rule 12—You Cannot Be the Dependent of Another Person . . . . . [16](#)

    Rule 13—You Cannot Be a Qualifying Child of Another Taxpayer . . . . . [17](#)

    Rule 14—You Must Have Lived in the United States More Than Half of the Year . . . . . [18](#)

**Chapter 4. Figuring and Claiming the EIC** . . . . . [18](#)

    Rule 15—Earned Income Limits . . . . . [18](#)

    IRS Will Figure the EIC for You . . . . . [19](#)

    How To Figure the EIC Yourself . . . . . [19](#)

**Chapter 5. Disallowance of the EIC** . . . . . [20](#)

**Chapter 6. Detailed Examples** . . . . . [21](#)

**EIC Eligibility Checklist** . . . . . [23](#)

**How To Get Tax Help** . . . . . [23](#)

**2024 EIC Table** . . . . . [28](#)

**Index** . . . . . [39](#)

## Future Developments

For the latest information about developments related to Pub. 596, such as legislation enacted after it was published, go to [IRS.gov/Pub596](https://www.irs.gov/pub596).

## What Is the EIC?

The EIC is a tax credit for certain people who work and have earned income under \$66,819. A tax credit usually

means more money in your pocket. It reduces the amount of tax you owe. The EIC may also give you a refund.

## Can I Claim the EIC?

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

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

First, you must meet all the rules in this column.		Second, you must meet all the rules in <i>one</i> of these columns, whichever applies.		Third, you must meet the rule in this column.
Chapter 1. Rules for Everyone		Chapter 2. Rules if You Have a Qualifying Child	Chapter 3. Rules if You Do Not Have a Qualifying Child	Chapter 4. Figuring and Claiming the EIC
<p><b>1.</b> Your adjusted gross income (AGI) must be less than:</p> <ul style="list-style-type: none"> <li>• \$59,899 (\$66,819 for married filing jointly) if you have three or more qualifying children who have valid social security numbers (SSNs),</li> <li>• \$55,768 (\$62,688 for married filing jointly) if you have two qualifying children who have valid SSNs,</li> <li>• \$49,084 (\$56,004 for married filing jointly) if you have one qualifying child who has a valid SSN, or</li> <li>• \$18,591 (\$25,511 for married filing jointly) if you don't have a qualifying child who has a valid SSN.</li> </ul>	<p><b>2.</b> You must have a valid social security number (SSN) by the due date of your 2024 return (including extensions).</p> <p><b>3.</b> You must meet certain requirements if you are separated from your spouse and not filing a joint return.</p> <p><b>4.</b> You must be a U.S. citizen or resident alien all year.</p> <p><b>5.</b> You can't file Form 2555 (relating to foreign earned income).</p> <p><b>6.</b> Your investment income must be \$11,600 or less.</p> <p><b>7.</b> You must have earned income.</p>	<p><b>8.</b> Your child must meet the relationship, age, residency, and joint return tests.</p> <p><b>9.</b> Your qualifying child can't be used by more than one person to claim the EIC.</p> <p><b>10.</b> You can't be a qualifying child of another person.</p>	<p><b>11.</b> You must meet the age requirements.</p> <p><b>12.</b> You can't be the dependent of another person.</p> <p><b>13.</b> You can't be a qualifying child of another person.</p> <p><b>14.</b> You must have lived in the United States more than half of the year.</p>	<p><b>15.</b> Your earned income must be less than:</p> <ul style="list-style-type: none"> <li>• \$59,899 (\$66,819 for married filing jointly) if you have three or more qualifying children who have valid SSNs,</li> <li>• \$55,768 (\$62,688 for married filing jointly) if you have two qualifying children who have valid SSNs,</li> <li>• \$49,084 (\$56,004 for married filing jointly) if you have one qualifying child who has a valid SSN, or</li> <li>• \$18,591 (\$25,511 for married filing jointly) if you don't have a qualifying child who has a valid SSN.</li> </ul>

## Do I Need This Publication?

Certain people who file Form 1040 or 1040-SR must use Worksheet 1 in this publication, instead of Step 2 in their Form 1040 instructions, when they are checking whether they can take the EIC. You are one of those people if any of the following statements are true for 2024.

- You are filing Schedule E (Form 1040).
- You are reporting income from the rental of personal property not used in a trade or business.

- You are reporting income on Schedule 1 (Form 1040), line 8z, from Form 8814 (relating to election to report child's interest and dividends).
- You have income or loss from a passive activity.
- You are reporting an amount on Form 1040 or 1040-SR, line 7, that includes an amount from Form 4797.

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

---

## Do I Have To Have a Child To Qualify for the EIC?

No, you can qualify for the EIC without a qualifying child if you are at least age 25 but under age 65 and your earned income is less than \$18,591 (\$25,511 if married filing jointly). See [chapter 3](#).

---

## How Do I Figure the Amount of EIC?

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

---

## How Can I Quickly Locate Specific Information?

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

---

## Is There Help Online?

Yes. You can use the EITC Qualification Assistant at [IRS.gov/EITC](https://www.irs.gov/EITC) to find out if you may be eligible for the credit. The EITC Qualification Assistant is available in English and Spanish.

---

## What's New for 2024

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

- You have three or more qualifying children who have valid SSNs and you earned less than \$59,899 (\$66,819 if married filing jointly),
- You have two qualifying children who have valid SSNs and you earned less than \$55,768 (\$62,688 if married filing jointly),
- You have one qualifying child who has a valid SSN and you earned less than \$49,084 (\$56,004 if married filing jointly), or
- You don't have a qualifying child who has a valid SSN and you earned less than \$18,591 (\$25,511 if married filing jointly).

Your AGI must also be less than the amount just listed that applies to you. For details, see [Rules 1](#) and [15](#).

**Investment income amount.** The maximum amount of investment income you can have and still get the credit is \$11,600. See [Rule 6—Your Investment Income Must Be \\$11,600 or Less](#).

---

## Reminders

**Self-only EIC.** If your qualifying child is treated under the tiebreaker rules as the qualifying child of another person for 2024, you may be able to take the EIC using the rules in chapter 3 for taxpayers who don't have a qualifying child.

**File Schedule EIC (Form 1040) if you have a qualifying child.** If you have at least one child who meets the conditions to be your qualifying child for purposes of claiming the EIC, complete and attach Schedule EIC to your Form 1040 or 1040-SR even if that child doesn't have a valid SSN. For more information, including how to complete Schedule EIC if your qualifying child doesn't have a valid SSN, see Schedule EIC.

**Increased EIC on certain joint returns.** A married person filing a joint return may get more EIC than someone with the same income but a different filing status. As a result, the EIC Table has different columns for married persons filing jointly than for everyone else. When you look up your EIC in the EIC Table, be sure to use the correct column for your filing status and the number of qualifying children with valid SSNs you have.

**Separated spouses.** If you are married, but don't file a joint return, you may qualify to claim the EIC. See [Rule 3—If You Are Separated From Your Spouse and Not Filing a Joint Return, You Must Meet Certain Rules](#), for more information.

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

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

In addition, when determining eligibility, the refund 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.

**Medicaid waiver payments.** For information on how Medicaid waiver payments are treated for purposes of the EIC, see [Earned Income](#).

**Don't overlook your state credit.** If you can claim the EIC on your federal income tax return, you may be able to take a similar credit on your state or local income tax



return. For a list of states that offer a state EIC, go to [IRS.gov/EITC](https://www.irs.gov/EITC).

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

**Spanish version of Pub. 596.** Pub. 596(SP), Crédito por Ingreso del Trabajo, is a Spanish translation of Pub. 596. Go to [IRS.gov/Pub596SP](https://www.irs.gov/Pub596SP). Or see [Ordering forms and publications](#) or [How To Get Tax Help](#), later, to find out how to order this and other IRS forms and publications.

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

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

You can send us comments through [IRS.gov/FormComments](https://www.irs.gov/FormComments). Or, you can write to the Internal Revenue Service, Tax Forms and Publications, 1111 Constitution Ave. NW, IR-6526, Washington, DC 20224.

Although we can't respond individually to each comment received, we do appreciate your feedback and will consider your comments and suggestions as we revise our tax forms, instructions, and publications. **Don't** send tax questions, tax returns, or payments to the above address.

**Getting answers to your tax questions.** If you have a tax question not answered by this publication or the *How To Get Tax Help* section at the end of this publication, go to the IRS Interactive Tax Assistant page at [IRS.gov/Help/ITA](https://www.irs.gov/Help/ITA) where you can find topics by using the search feature or viewing the categories listed.

**Getting tax forms, instructions, and publications.** Go to [IRS.gov/Forms](https://www.irs.gov/Forms) to download current and prior-year forms, instructions, and publications.

**Ordering tax forms, instructions, and publications.** Go to [IRS.gov/OrderForms](https://www.irs.gov/OrderForms) to order current forms, instructions, and publications; call 800-829-3676 to order prior-year forms and instructions. The IRS will process your order for forms and publications as soon as possible. **Don't** resubmit requests you've already sent us. You can get forms and publications faster online.

---

# 1.

---

## Rules for Everyone

This chapter discusses Rules 1 through 7. You must meet all seven rules to qualify for the EIC. If you don't meet all

seven rules, you can't get the credit and you don't need to read the rest of the publication.

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

---

## Rule 1—Adjusted Gross Income (AGI) Limits

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

- \$59,899 (\$66,819 for married filing jointly) if you have three or more qualifying children who have valid SSNs,
- \$55,768 (\$62,688 for married filing jointly) if you have two qualifying children who have valid SSNs,
- \$49,084 (\$56,004 for married filing jointly) if you have one qualifying child who has a valid SSN, or
- \$18,591 (\$25,511 for married filing jointly) if you don't have a qualifying child who has a valid SSN.

**Adjusted gross income (AGI).** AGI is the amount on Form 1040 or 1040-SR, line 11.

If your AGI is equal to or more than the applicable limit listed above, you can't claim the EIC. You don't need to read the rest of this publication.

**Example—AGI is more than limit.** Your AGI is \$53,000, you are single, and you have one qualifying child who has a valid SSN. You can't claim the EIC because your AGI isn't less than \$49,084. However, if your filing status was married filing jointly, you might be able to claim the EIC because your AGI is less than \$56,004.

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

---

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

To claim the EIC, you (and your spouse if filing a joint return) must have a valid SSN issued by the Social Security Administration (SSA) by the due date of your 2024 return (including extensions).

Your qualifying child must have a valid SSN issued on or before the due date of your return (including extensions) for you to claim a higher EIC amount based on that child. If you have at least one child who meets the conditions to be your qualifying child for purposes of claiming the EIC, but that child doesn't have a valid SSN issued on

or before the due date of your 2024 return (including extensions), you may be eligible to claim a self-only EIC if you are otherwise eligible. For information about how to complete Schedule EIC if your qualifying child or children don't have valid SSNs issued on or before the due date of your return, see Schedule EIC.

An SSN is valid for the EIC unless it was issued after the due date of your 2024 return (including extensions) or it was issued solely to apply for or receive a federally funded benefit and does not authorize you to work. An example of a federally funded benefit is Medicaid.

**TIP** *If you, your spouse, or your child has a social security card with "Not valid for employment" printed on it and the immigration status of you, your spouse, or your child has changed so that the individual is now a U.S. citizen or permanent resident, ask the SSA for a social security card without the legend.*

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

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

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

If an SSN for you or your spouse is missing from your return because either you or your spouse didn't have a valid SSN on or before the due date of your 2024 return (including extensions) and you later get a valid SSN, you can't file an amended return to claim the EIC. However, if you or your spouse were issued an SSN that wasn't valid for the EIC, but by the due date of your 2024 return (including extensions) you or your spouse became eligible for a social security card without "Not valid for employment" printed on it, you may claim the EIC on an original or amended 2024 return even if the social security card wasn't updated by the due date of your 2024 return (including extensions).

**Other taxpayer identification number.** You can't get the EIC if, instead of an SSN, you (or your spouse if filing a joint return) have an individual taxpayer identification number (ITIN). ITINs are issued by the IRS to noncitizens who can't get an SSN.

**No SSN.** If you don't have a valid SSN on or before the due date of your 2024 return (including extensions), enter "No" on the dotted line next to line 27 (Form 1040 or 1040-SR). You can't claim the EIC on either your original or an amended 2024 return.

**Getting an SSN.** If you (or your spouse if filing a joint return) don't have an SSN, you can apply for one by filing Form SS-5 with the SSA. You can get Form SS-5 online at [SSA.gov/forms/ss-5.pdf](https://ssa.gov/forms/ss-5.pdf), from your local SSA office, or by calling the SSA at 800-772-1213.

**Filing deadline approaching and still no SSN.** If the filing deadline is approaching and you still don't have an SSN, you can request an automatic 6-month extension of time to file your return. You can get this extension by filing Form 4868, Application for Automatic Extension of Time To File U.S. Individual Income Tax Return. For more information, see the instructions for Form 4868. Instead of filing Form 4868, you can apply for an automatic extension by making an electronic payment by the due date of your return.

---

## Rule 3—If You Are Separated From Your Spouse and Not Filing a Joint Return, You Must Meet Certain Rules

If you are married, you must usually file a joint return to claim the EIC. However, there is a special rule for separated spouses.

**Special rule for separated spouses.** You can claim the EIC if you are married, not filing a joint return, had a qualifying child who lived with you for more than half of 2024, and either of the following apply.

- You lived apart from your spouse for the last 6 months of 2024, or
- You are legally separated according to your state law under a written separation agreement or a decree of separate maintenance and you didn't live in the same household as your spouse at the end of 2024.

If you meet these requirements, check the box at the top of Schedule EIC (Form 1040).

**TIP** *Make sure you complete and attach Schedule EIC to your return to list your qualifying child (or children). Complete and attach Schedule EIC whether or not your qualifying child (or children) has a valid SSN.*

**TIP** *If the child who meets the conditions to be your qualifying child for purposes of claiming the EIC doesn't have a valid SSN, you may still qualify to claim a self-only EIC.*

---

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

If you were a nonresident alien for any part of the year, you can't claim the EIC unless your filing status is married filing jointly. You can use that filing status only if your spouse is a U.S. citizen or resident alien and you choose to be treated as a U.S. resident. If you make this choice, you and your spouse are taxed on your worldwide income. If

you need more information on making this choice, get Pub. 519. If you were a nonresident alien for any part of the year and your filing status isn't married filing jointly, enter "No" on the dotted line next to line 27 (Form 1040 or 1040-SR). See *Nonresident aliens and dual-status aliens* in the Form 1040 instructions for more information, including information on making the election to treat a nonresident or dual-status alien spouse as a U.S. resident for the entire tax year.

deduct or exclude a foreign housing amount. U.S. territories aren't foreign countries. See Pub. 54 for more detailed information.

## Rule 5—You Cannot File Form 2555

You can't claim the EIC if you file Form 2555, Foreign Earned Income. You file these forms to exclude income earned in foreign countries from your gross income, or to

## Rule 6—Your Investment Income Must Be \$11,600 or Less

You can't claim the EIC unless your investment income is \$11,600 or less. If your investment income is more than \$11,600, you can't claim the credit.

Use Worksheet 1 in this chapter to figure your investment income.

### Worksheet 1. Investment Income

Keep for Your Records 

Use this worksheet to figure investment income for the EIC when you file Form 1040 or 1040-SR.

Interest and Dividends	
1. Enter any amount from Form 1040 or 1040-SR, line 2b	1. _____
2. Enter any amount from Form 1040 or 1040-SR, line 2a, plus any amount on Form 8814, line 1b	2. _____
3. Enter any amount from Form 1040 or 1040-SR, line 3b	3. _____
4. Enter the amount from Schedule 1 (Form 1040), line 8z, that is from Form 8814 if you are filing that form to report your child's interest and dividend income on your return. (If your child received an Alaska Permanent Fund dividend, use Worksheet 2 in this chapter to figure the amount to enter on this line.)	4. _____
Capital Gain Net Income	
5. Enter the amount from Form 1040 or 1040-SR, line 7. If the amount on that line is a loss, enter -0-	5. _____
6. Enter any gain from Form 4797, Sales of Business Property, line 7. If the amount on that line is a loss, enter -0-. (But, if you completed lines 8 and 9 of Form 4797, enter the amount from line 9 instead.)	6. _____
7. Subtract line 6 of this worksheet from line 5 of this worksheet. (If the result is less than zero, enter -0-.)	7. _____
Royalties and Rental Income From Personal Property	
8. Enter any royalty income from Schedule E (Form 1040), line 23b, plus any income from the rental of personal property shown on Schedule 1 (Form 1040), line 8l	8. _____
9. Enter any expenses from Schedule E (Form 1040), line 20, related to royalty income, plus any expenses from the rental of personal property deducted on Schedule 1 (Form 1040), line 24b	9. _____
10. Subtract the amount on line 9 of this worksheet from the amount on line 8. (If the result is less than zero, enter -0-.)	10. _____
Passive Activities	
11. Enter the total of any net income from passive activities (such as income included on Schedule E, line 26, 29a (col. (h)), 34a (col. (d)), or 40; or an ordinary gain identified as "FPA" on Form 4797, line 10). (See instructions below for lines 11 and 12.)	11. _____
12. Enter the total of any losses from passive activities (such as losses included on Schedule E, line 26, 29b (col. (g)), 34b (col. (c)), or 40; or an ordinary loss identified as "PAL" on Form 4797, line 10). (See instructions below for lines 11 and 12.)	12. _____
13. Combine the amounts on lines 11 and 12 of this worksheet. (If the result is less than zero, enter -0-.)	13. _____
14. Add the amounts on lines 1, 2, 3, 4, 7, 10, and 13. Enter the total. <b>This is your investment income</b>	14. _____
15. Is the amount on line 14 more than \$11,600? <input type="checkbox"/> <b>Yes.</b> You can't take the credit. <input type="checkbox"/> <b>No.</b> Go to <i>Step 3</i> of the Form 1040 instructions for line 27 to find out if you can take the credit (unless you are using this publication to find out if you can take the credit; in that case, go to <i>Rule 7</i> next).	
<p><b>Instructions for lines 11 and 12.</b> In figuring the amount to enter on lines 11 and 12, don't take into account any royalty income (or loss) included on line 26 of Schedule E or any income (or loss) included in your earned income or on line 1, 2, 3, 4, 7, or 10 of this worksheet. To find out if the income on line 26 or line 40 of Schedule E is from a passive activity, see the Schedule E instructions. If any of the rental real estate income (or loss) included on Schedule E, line 26, isn't from a passive activity, enter "NPA" and the amount of that income (or loss) on the dotted line next to line 26.</p>	

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

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

## Rule 7—You Must Have Earned Income

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

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

### Earned Income

Earned income includes all of the following types of income.

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

**Wages, salaries, and tips reported in box 1 of Form(s) W-2.** Wages, salaries, and tips you receive for working are reported to you on Form W-2, in box 1. You should report these on Form 1040 or 1040-SR, line 1a.

**Other types of earned income.** Other types of earned income not reported on Form W-2, in box 1, include household employee wages, tip income not reported to your employer, certain Medicaid waiver payments if you

choose to include nontaxable payments in earned income for purposes of claiming the EIC, taxable dependent care benefits, employer provided adoption benefits from Form 8839, wages from Form 8919, and other earned income. You should report these on Form 1040 or 1040-SR, lines 1b through 1h.

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

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

- You own your own business, or
- You are a minister or member of a religious order.

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

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

**Strike and lockout benefits.** Benefits paid to you as strike or lockout benefits, including both cash and the fair market value of other property (other than bona fide gifts), are generally taxable to you. If strike and lockout benefits are taxable, the benefits are generally earned income. You should report the amount of your taxable strike and lockout benefits on Form 1040 or 1040-SR, line 1h.



## Approved Form 4361 or Form 4029

This section is for persons who have an approved:

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

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

**Form 4361.** Whether or not you have an approved Form 4361, amounts you received for performing ministerial duties as an employee count as earned income. This includes wages, salaries, tips, and other taxable employee compensation.

If you have an approved Form 4361, a nontaxable housing allowance or the nontaxable rental value of a home isn't earned income. Also, amounts you received for performing ministerial duties, but not as an employee, don't count as earned income. Examples include fees for performing marriages and honoraria for delivering speeches.

**Form 4029.** Whether or not you have an approved Form 4029, all wages, salaries, tips, and other taxable employee compensation count as earned income. However, amounts you received as a self-employed individual don't count as earned income. Also, in figuring earned income, don't subtract losses on Schedule C or F from wages reported on lines 1a through 1h of Form 1040 or 1040-SR.

## Disability Benefits

If you retired on disability, taxable benefits you receive under your employer's disability retirement plan are considered earned income until you reach minimum retirement age. Minimum retirement age is generally the earliest age at which you could have received a pension or annuity if you weren't disabled. You must report your taxable disability payments on line 1h of Form 1040 or 1040-SR until you reach minimum retirement age.

Beginning on the day after you reach minimum retirement age, payments you receive are taxable as a pension and aren't considered earned income. Report taxable pension payments on Form 1040 or 1040-SR, lines 5a and 5b.

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

## Income That Is Not Earned Income

Examples of items that aren't earned income include interest and dividends, pensions and annuities, social security

and railroad retirement benefits (including disability benefits), alimony and child support, welfare benefits, workers' compensation benefits, unemployment compensation (insurance), nontaxable foster care payments, and veterans' benefits, including VA rehabilitation payments. Don't include any of these items in your earned income.

**Earnings while an inmate.** Amounts received for services performed while an inmate in a penal institution aren't earned income when figuring the EIC.

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

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

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

**Conservation Reserve Program (CRP) payments.** If you were receiving social security retirement benefits or social security disability benefits at the time you received any CRP payments, your CRP payments aren't earned income for the EIC.

**Nontaxable military pay.** Nontaxable pay for members of the Armed Forces isn't considered earned income for the EIC. Examples of nontaxable military pay are combat pay, the Basic Allowance for Housing (BAH), and the Basic Allowance for Subsistence (BAS). See Pub. 3 for more information.



**Combat pay.** You can elect to include your nontaxable combat pay in earned income for the EIC. See [Nontaxable combat pay](#) in chapter 4.



---

## 2.

---

# Rules if You Have a Qualifying Child

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

Follow these rules if you have a child who meets the conditions to be your qualifying child for purposes of claiming the EIC, even if the child who qualifies you to claim the EIC doesn't have a valid SSN issued on or before the due date of your 2024 return (including extensions).

When you file Form 1040 or 1040-SR, you must attach Schedule EIC to your return if you have at least one child who meets the conditions to be your qualifying child for purposes of claiming the EIC, even if that child doesn't have a valid SSN issued on or before the due date of your return (including extensions). For information about how to complete Schedule EIC if your qualifying child or children don't have valid SSNs, see Schedule EIC. If you meet all the rules in chapter 1 and this chapter, read chapter 4 to find out what to do next.

**No qualifying child.** If you don't meet *Rule 8*, you don't have a qualifying child. Read chapter 3 to find out if you can get the EIC without a qualifying child.



*If your child meets the tests to be your qualifying child, but also meets the tests to be the qualifying child of another person, only one of you can actually treat the child as a qualifying child to claim the EIC. If the other person can claim the child under the tiebreaker rules, you can't claim the EIC as a taxpayer with a qualifying child unless you have another qualifying child. However, you may be able to claim the EIC without a qualifying child.*

---

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

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

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

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

### Relationship Test

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

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

The following definitions clarify the relationship test.

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

**Foster child.** For the EIC, a person is your foster child if the child is placed with you by an authorized placement agency or by judgment, decree, or other order of any court of competent jurisdiction. An authorized placement agency includes:

- A state or local government agency,
- A tax-exempt organization licensed by a state, and
- An Indian tribal government or an organization authorized by an Indian tribal government to place Indian children.

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

### Age Test

Your child must be:

1. Under age 19 at the end of 2024 and younger than you (or your spouse if filing jointly);
2. Under age 24 at the end of 2024, a student, and younger than you (or your spouse if filing jointly); or
3. Permanently and totally disabled at any time during 2024, regardless of age.

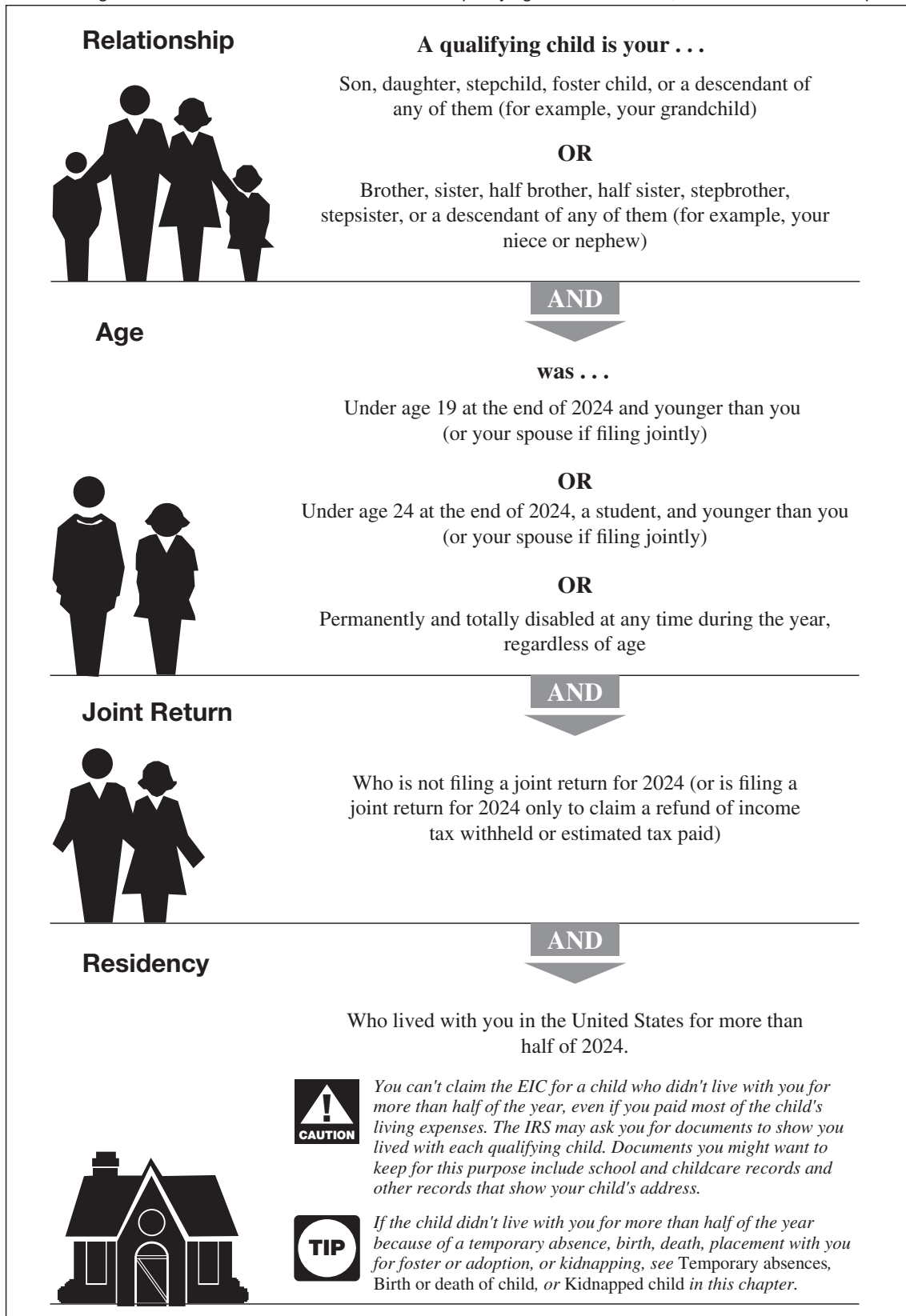
The following examples and definitions clarify the age test.

**Example 1—Child not under age 19.** Your child, Sam, turned 19 on December 10. Unless Sam was permanently and totally disabled or a student, Sam isn't a qualifying child because, at the end of the year, Sam wasn't **under** age 19.

**Example 2—Child not younger than you or your spouse.** Your 23-year-old sibling, Blake, who is a full-time student and unmarried, lives with you and your spouse. Blake isn't disabled. Both you and your spouse

## Figure A. Tests for Qualifying Child

**Caution:** Figure A is an overview of the tests to claim a qualifying child. For details, see the rest of this chapter.



are 21 years old, and you file a joint return. Blake isn't your qualifying child because Blake isn't younger than you or your spouse.

**Example 3—Child younger than your spouse but not younger than you.** The facts are the same as in *Example 2* except that your spouse is 25 years old. Because Blake is younger than your spouse, Blake is your qualifying child, even though Blake isn't younger than you.

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

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

The 5 calendar months need not be consecutive.

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

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

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

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

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

**Substantial gainful activity.** Substantial gainful activity means performing significant duties over a reasonable period of time while working for pay or profit, or in work generally done for pay or profit. Full-time work (or part-time work done at an employer's convenience) in a competitive work situation for at least the minimum wage shows that the child can engage in substantial gainful activity.

Substantial gainful activity isn't work done to take care of yourself or your home. It isn't unpaid work on hobbies, institutional therapy or training, school attendance, clubs, social programs, and similar activities. However, doing this kind of work may show that the child is able to engage in substantial gainful activity.

The fact that the child hasn't worked for some time doesn't, by itself, prove the child can't engage in substantial gainful activity.

For examples of substantial gainful activity, see the Instructions for Schedule R (Form 1040).

## Residency Test

Your child must have lived with you in the United States for more than half of 2024.



*You can't claim the EIC for a child who didn't live with you for more than half of 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 childcare records and other records that show your child's address.*

The following paragraphs clarify the residency test.

**United States.** This means the 50 states and the District of Columbia. It doesn't include Puerto Rico or U.S. territories such as Guam.

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

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

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

**Birth or death of child.** A child who was born or died in 2024 is treated as having lived with you for more than half of 2024 if your home was the child's home for more than half the time the child was alive in 2024.

**Temporary absences.** Count time that you or your child is away from home on a temporary absence due to a special circumstance as time the child lived with you. Examples of a special circumstance include illness, school attendance, business, vacation, military service, and detention in a juvenile facility.

**Adopted child.** If you adopted a child in 2024, and that child was lawfully placed with you for legal adoption by you in 2024, or the child was an eligible foster child placed with you during 2024, the child is considered to have lived with you for more than half of 2024 if your main home was this child's main home for more than half the time this child was adopted or placed with you in 2024.

**Kidnapped child.** A kidnapped child is treated as living with you for more than half of the year if the child lived with you for more than half the part of the year before the date



of the kidnapping or following the date of the child's return. The child must be presumed by law enforcement authorities to have been kidnapped by someone who isn't a member of your family or the child's family. This treatment applies for all years until the child is returned. However, the last year this treatment can apply is the earlier of:

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

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

## Joint Return Test

To meet this test, the child can't file a joint return for the year.

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

**Example 1—Child files joint return.** You supported your 18-year-old child who lived with you all year while the child's spouse was in the Armed Forces. Your child's spouse earned \$25,000 for the year. The couple files a joint return so this child isn't your qualifying child.

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

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

**Married child.** Even if your child doesn't file a joint return, if your child was married at the end of the year, your child can't be your qualifying child unless:

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



**Social security number (SSN).** To claim a higher EIC amount based on a qualifying child, that qualifying child must have a valid SSN issued on or before the due date of your 2024 return (including extensions), unless the child was born and died in 2024 and you attach to your return a copy of the child's birth certificate, death certificate, or hospital records showing a live birth. You can't claim a higher EIC amount on the basis of a qualifying child if:

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

If you have more than one qualifying child and only one has a valid SSN, you can use only that child to claim a higher EIC amount. For more information about SSNs, see [Rule 2](#).



If "Not Valid for Employment" is printed on your child's social security card and your child's immigration status has changed so that your child is now a U.S. citizen or permanent resident, ask the SSA for a social security card without the legend.



If you have a child who meets the conditions to be a qualifying child for purposes of claiming the EIC, but that child doesn't have a valid SSN, you may be eligible to claim a self-only EIC.

---

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

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

1. The child tax credit, credit for other dependents, or additional child tax credit.
2. Head of household filing status.
3. The credit for child and dependent care expenses.


4. The exclusion for dependent care benefits.
5. The EIC.

The other person can't take any of these benefits based on this qualifying child. In other words, you and the other person can't agree to divide these tax benefits between you. The other person can't take any of these tax benefits unless that person has a different qualifying child.

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

**Tiebreaker rules.** To determine which person can treat the child as a qualifying child to claim the five tax benefits just listed, the following tiebreaker rules apply. For purposes of these tiebreaker rules, the term "parent" means a biological or adoptive parent of an individual. It does not include a stepparent or foster parent unless that person has adopted the individual.

- 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 don't file a joint return together but both parents claim the child as a qualifying child, the IRS will treat the child as the qualifying child of the parent with whom the child lived for the longer period of time during the year. If the child lived with each parent for the same amount of time, the IRS will treat the child as the qualifying child of the parent who had the higher AGI for the year.
- If no parent can claim the child as a qualifying child, the child is treated as the qualifying child of the person who had the highest AGI for the year.
- If a parent can claim the child as a qualifying child but no parent claims the child, the child is treated as the qualifying child of the person who had the highest AGI for the year, but only if that person's AGI is higher than the highest AGI of any of the child's parents who can claim the child.

 **TIP** *If your qualifying child is treated under the tiebreaker rules as the qualifying child of another person for 2024, you may be able to take the EIC using the rules in chapter 3 for taxpayers who don't have a qualifying child.*

Subject to these tiebreaker rules, you and the other person may be able to choose which of you claims the child as a qualifying child. See [Examples 1](#) through [12](#).

If you can't claim the EIC because your qualifying child is treated under the tiebreaker rules as the qualifying child of another person for 2024, you may be able to take the EIC using a different qualifying child, or take the EIC using the rules in chapter 3 for people who don't have a qualifying child.

**If the other person cannot claim the EIC.** If you and someone else have the same qualifying child but the other person can't claim the EIC because the other person isn't eligible or their earned income or AGI is too high, you may be able to treat the child as a qualifying child. See [Examples 6](#) and [7](#). But you can't treat the child as a qualifying child to claim the EIC if the other person uses the child to claim any of the other five tax benefits listed earlier in this chapter.

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

**Example 1—Child lived with parent and grandparent.** You and your 2-year-old child Sam lived with your parent all year. You are 25 years old, unmarried, and your AGI is \$9,000. Your only income was \$9,000 from a part-time job. Your parent's only income was \$22,000 from a job, and their AGI is \$22,000. Your child's other parent did not live with you or Sam. The special rule explained later for divorced or separated parents (or parents who live apart) doesn't apply. Sam is a qualifying child of both you and your parent because Sam meets the relationship, age, residency, and joint return tests for both you and your parent. However, only one of you can treat Sam as a qualifying child to claim the EIC (and the other tax benefits listed earlier in this chapter for which that person qualifies). Sam isn't a qualifying child of anyone else, including the child's other parent. If you don't claim Sam as a qualifying child for the EIC or any of the other tax benefits listed earlier, your parent can treat Sam as a qualifying child to claim the EIC (and any of the other tax benefits listed earlier for which your parent qualifies).

**Example 2—Parent has higher AGI than grandparent.** The facts are the same as in *Example 1* except your AGI is \$25,000. Because your parent's AGI isn't higher than yours, your parent can't claim Sam as a qualifying child. Only you can claim Sam.

**Example 3—Two persons claim same child.** The facts are the same as in *Example 1* except that you and your parent both claim Sam as a qualifying child. In this case, you as the child's parent will be the only one allowed to claim Sam as a qualifying child for the EIC and the other tax benefits listed earlier for which you qualify. The IRS will disallow your parent's claim to the EIC and any of the other tax benefits listed earlier based on Sam. Your parent can't take the EIC for a taxpayer without a qualifying child because your parent's AGI is more than \$18,591.

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

**Example 5—Taxpayer who is a qualifying child.**

The facts are the same as in *Example 1* except that you are only 18 years old. This means you are a qualifying child of your parent. Because of *Rule 10*, discussed next, you can't claim the EIC and can't claim Sam as a qualifying child. Only your parent may be able to treat Sam as a qualifying child to claim the EIC. If your parent meets all the other requirements for claiming the EIC and you don't claim Sam as a qualifying child for any of the other tax benefits listed earlier, your parent can claim both you and Sam as qualifying children for the EIC.

**Example 6—Grandparent with too much earned income to claim EIC.** The facts are the same as in *Example 1* except that your parent earned \$50,000 from employment. Because your parent's earned income is too high for your parent to claim the EIC, only you can claim the EIC using Sam.

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

**Example 8—Separated parents.** You, your spouse, and your 10-year-old child, Jordan, lived together until August 1, 2024, when your spouse moved out of the household. In August and September, Jordan lived with you. For the rest of the year, Jordan lived with Jordan's other parent. Jordan is a qualifying child of both you and your spouse because Jordan lived with each of you for more than half the year and because Jordan met the relationship, age, and joint return tests for both of you. At the end of the year, you and your spouse still weren't divorced, legally separated, or separated under a written separation agreement, so the [Special rule for divorced or separated parents \(or parents who live apart\)](#) doesn't apply.

You and your spouse will file separate returns. Your spouse agrees to let you treat Jordan as a qualifying child. This means, if your spouse doesn't claim Jordan as a qualifying child for any of the tax benefits listed earlier, you can claim Jordan as a qualifying child for any tax benefit listed earlier for which you qualify. However, you can't take the EIC because you and your spouse didn't live apart for the last 6 months of 2024 and, while you did live apart at the end of 2024, you aren't legally separated under a written separation agreement or decree of separate maintenance. Therefore, you don't meet the requirements for certain separated spouses to take the EIC when they don't file a joint return. See [Rule 3](#). You also can't take the credit for child and dependent care expenses because your filing status is married filing separately and you and your spouse didn't live apart for the last 6 months of 2024. See Pub. 503.

**Example 9—Separated parents claim same child.**

The facts are the same as in *Example 8*, except that you and your spouse both claim Jordan as a qualifying child. In this case, only your spouse will be allowed to treat Jordan as a qualifying child. This is because, during 2024,

Jordan lived with your spouse longer than with you. You can't claim the EIC because you are a separated spouse who isn't filing a joint return and you don't have a qualifying child. However, your spouse's filing status is also married filing separately, so your spouse can't claim the EIC because you and your spouse didn't live apart for the last 6 months of 2024 or you aren't legally separated under a written separation agreement or decree of separate maintenance. Therefore, your spouse doesn't meet the requirements to claim the EIC as a separated spouse who isn't filing a joint return. See [Rule 3](#). Your spouse also can't take the credit for child and dependent care expenses because your spouse's filing status is married filing separately and you and your spouse didn't live apart for the last 6 months of 2024. See Pub. 503.

**Example 10—Unmarried parents.** You, your 5-year-old child, Logan, and Logan's other parent lived together all year. You and Logan's other parent aren't married. Logan is a qualifying child of both you and Logan's other parent because Logan meets the relationship, age, residency, and joint return tests for both you and Logan's other parent. Your earned income and AGI are \$12,000, and Logan's other parent's earned income and AGI are \$14,000. Neither of you had any other income. Logan's other parent agrees to let you treat the child as a qualifying child. This means if Logan's other parent doesn't claim Logan as a qualifying child for the EIC or any of the other tax benefits listed earlier, you can claim Logan as a qualifying child for the EIC and any of the other tax benefits listed earlier for which you qualify.

**Example 11—Unmarried parents claim same child.**

The facts are the same as in *Example 10* except that you and Logan's other parent both claim Logan as a qualifying child. In this case, only Logan's other parent will be allowed to treat Logan as a qualifying child. This is because Logan's other parent's AGI, \$14,000, is more than your AGI, \$12,000. You can claim the EIC without a qualifying child.

**Example 12—Child did not live with a parent.** You and your sibling's child, Morgan, lived with your parent all year. You are 25 years old, and your AGI is \$9,300. Your only income was from a part-time job. Your parent's AGI is \$15,000. Your parent's only income was from a job. Morgan's parents file jointly, have an AGI of less than \$9,000, and don't live with you or Morgan. Morgan is a qualifying child of both you and your parent because Morgan meets the relationship, age, residency, and joint return tests for both you and your parent. However, only your parent can treat Morgan as a qualifying child. This is because your parent's AGI, \$15,000, is more than your AGI, \$9,300.

**Special rule for divorced or separated parents (or parents who live apart).** A child will be treated as the qualifying child of the noncustodial parent if all of the following statements are true.

1. The parents:
  - a. Are divorced or legally separated under a decree of divorce or separate maintenance;



- b. Are separated under a written separation agreement; or
  - c. Lived apart at all times during the last 6 months of 2024.
2. The child received over half of the child's support for the year from the parents.
  3. The child is in the custody of one or both parents for more than half of 2024.
  4. Either of the following statements is true.
    - a. The custodial parent signs Form 8332 or a substantially similar statement that the custodial parent will not claim the child as a dependent for the year, and the noncustodial parent attaches the form or statement to their return. If the divorce decree or separation agreement went into effect after 1984 and before 2009, the noncustodial parent may be able to attach certain pages from the decree or agreement instead of Form 8332.
    - b. A pre-1985 decree of divorce or separate maintenance or written separation agreement that applies to 2024 provides that the noncustodial parent can claim the child as a dependent, and the noncustodial parent provides at least \$600 for support of the child during 2024.
- c. Permanently and totally disabled, regardless of age.
3. You lived with that person in the United States for more than half of the year.
  4. You aren't filing a joint return for the year (or are filing a joint return only to claim a refund of withheld income tax or estimated tax paid).

For more details about the tests to be a qualifying child, see [Rule 8](#).

If you are a qualifying child of another taxpayer, you can't claim the EIC. This is true even if the person for whom you are a qualifying child doesn't claim the EIC or meet all of the rules to claim the EIC. Enter "No" on the dotted line next to line 27 (Form 1040 or 1040-SR).

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

For details, see Pub. 501. If a child is treated as the qualifying child of the noncustodial parent under this special rule for children of divorced or separated parents (or parents who live apart), only the noncustodial parent can claim the child tax credit or the credit for other dependents for the child. However, only the custodial parent, if eligible, or another eligible taxpayer can claim the child as a qualifying child for the EIC. For details and examples, see *Applying the tiebreaker rules to divorced or separated parents (or parents who live apart)* in Pub. 501.

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

- Doesn't file an income tax return, or
- Files a return only to get a refund of income tax withheld or estimated tax paid.

**Example 1—Return not required.** The facts are the same as in the last example except your parent had no gross income, isn't required to file a 2024 tax return, and doesn't file a 2024 tax return. As a result, you aren't your parent's qualifying child. You can claim the EIC if you meet all the other requirements to do so.

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

**Example 3—Return filed to get EIC.** The facts are the same as in *Example 2* except your parent claimed the EIC on their return. Since your parent filed the return to get the EIC, your parent isn't filing it only to get a refund of income tax withheld. As a result, you are your parent's qualifying child. You can't claim the EIC.

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

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

1. You are that person's son, daughter, stepchild, foster child, or a descendant of any of them. Or, you are that person's brother, sister, half brother, half sister, stepbrother, stepsister, or a descendant of any of them.
2. You were:
  - a. Under age 19 at the end of the year and younger than that person (or that person's spouse if the person files jointly);
  - b. Under age 24 at the end of the year, a student, and younger than that person (or that person's spouse if the person files jointly); or

---

### 3.

---

## Rules if You Do Not Have a Qualifying Child

Use this chapter if you don't have a qualifying child and have met all the rules in chapter 1. This chapter discusses *Rules 11* through *14*. You must meet all four of these rules, in addition to the rules in chapters 1 and 4, to qualify for the EIC without a qualifying child. If you meet all the rules in chapter 1 and this chapter, read chapter 4 to find out what to do next.

**If you have a qualifying child.** If you meet *Rule 8*, you have a qualifying child. If you meet *Rule 8* and don't claim the EIC with a qualifying child, you can claim the EIC without a qualifying child.



*If your child meets the tests to be your qualifying child, but also meets the tests to be the qualifying child of another person, only one of you can actually treat the child as a qualifying child to claim the EIC. If the other person can claim the child under the tiebreaker rules, you can't claim the EIC as a taxpayer with a qualifying child unless you have another qualifying child. However, you may be able to claim the EIC without a qualifying child.*

---

### Rule 11—You Must Meet the Age Requirements

You must be at least age 25 but under age 65 at the end of 2024. If you are married filing a joint return, either you or your spouse must be at least age 25 but under age 65 at the end of 2024. It doesn't matter which spouse meets the age test, as long as one of the spouses does.

You meet the age test if you were born after December 31, 1959, and before January 2, 2000. If you are married filing a joint return, you meet the age test if either you or your spouse was born after December 31, 1959, and before January 2, 2000.

If neither you nor your spouse meets the age test, you can't claim the EIC. Enter "No" on the dotted line next to line 27 (Form 1040 or 1040-SR).

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

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

**Death of spouse.** If you are filing a joint return with your spouse who died in 2024, you meet the age test if you are

at least age 25 but under age 65 at the end of 2024, or your spouse was at least age 25 but under age 65 at the time of death.

Your spouse is considered to reach age 25 on the day before their 25th birthday. However, the rule for reaching age 65 is different; your spouse reaches age 65 on their 65th birthday.

Even if your spouse was born before January 2, 2000, they aren't considered at least age 25 at the end of 2024 unless they were at least age 25 at the time of death.

**Example 1.** You are married and filing a joint return with your spouse who died in August 2024. You are age 67. Your spouse would have become age 65 in November 2024. Because your spouse was under age 65 at the time of death, you meet the age test.

**Example 2.** Your spouse was born on February 14, 1999, and died on February 13, 2024. Your spouse is considered age 25 at the time of death. However, if your spouse died on February 12, 2024, your spouse isn't considered age 25 at the time of death and isn't at least age 25 at the end of 2024.

**Death of taxpayer.** A taxpayer who died in 2024 meets the age test if the taxpayer was at least age 25 but under age 65 at the time of death.

A taxpayer is considered to reach age 25 on the day before the taxpayer's 25th birthday. However, the rule for reaching age 65 is different; a taxpayer reaches age 65 on the taxpayer's 65th birthday.

Even if the taxpayer was born before January 2, 2000, they aren't considered at least age 25 at the end of 2024 unless they were at least age 25 at the time of death.

---

### Rule 12—You Cannot Be the Dependent of Another Person

If you **aren't** filing a joint return, you meet this rule if you did **not** check the box under your name that says "Someone can claim you as a dependent."

If you **are** filing a joint return, you meet this rule if you did **not** check either box that says "Someone can claim you as a dependent" or "Someone can claim your spouse as a dependent."

If you aren't sure whether someone else can claim you as a dependent, get Pub. 501 and read the rules for claiming a dependent.

If someone else can claim you as a dependent on their return, but doesn't, you still can't claim the credit unless the person who can claim you on their tax return isn't required to file an income tax return and doesn't file a tax return or files a return only to claim a refund of withheld income tax or estimated tax paid.

**Example 1.** In 2024, you were age 25, single, and living at home with your parents. You worked and weren't a student. You earned \$7,500. Your parents can't claim you as a dependent. When you file your return, you do not

check the "Someone can claim you as a dependent" checkbox. You meet this rule. You can claim the EIC if you meet all the other requirements.

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

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

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

**Example 1—Return filed to get refund of tax withheld.** You are 26 years old. You and your spouse live with your parents and had \$800 of wages from part-time jobs and no other income. Neither you nor your spouse is required to file a tax return. You don't have a child. Taxes were taken out of your pay so you file a joint return only to get a refund of the withheld taxes. Your parents aren't disqualified from claiming you as a dependent just because you filed a joint return.

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

---

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

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

1. You are that person's son, daughter, stepchild, foster child, or a descendant of any of them. Or, you are that person's brother, sister, half brother, half sister, stepbrother, stepsister, or a descendant of any of them.
2. You were:
  - a. Under age 19 at the end of the year and younger than that person (or that person's spouse if the person files jointly);

- b. Under age 24 at the end of the year, a student, and younger than that person (or that person's spouse if the person files jointly); or

- c. Permanently and totally disabled, regardless of age.

3. You lived with that person in the United States for more than half of the year.
4. You aren't filing a joint return for the year (or are filing a joint return only to claim a refund of withheld income tax or estimated tax paid).

For more details about the tests to be a qualifying child, see [Rule 8](#).

If you are a qualifying child of another taxpayer, you can't claim the EIC. This is true even if the person for whom you are a qualifying child doesn't claim the EIC or meet all of the rules to claim the EIC. Enter "No" on the dotted line next to line 27 (Form 1040 or 1040-SR).

**Example.** You lived with your parent all year. You are age 26, unmarried, and permanently and totally disabled. Your only income was from a community center where you went 3 days a week to answer telephones. You earned \$5,000 for the year and provided more than half of your own support. Because you meet the relationship, age, residency, and joint return tests, you are a qualifying child of your parent for the EIC. Your parent can claim the EIC if your parent meets all the other requirements. Because you are a qualifying child of your parent, you can't claim the EIC. This is so even if your parent can't or doesn't claim the EIC.

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

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

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

- Doesn't file an income tax return, or
- Files a return only to get a refund of income tax withheld or estimated tax paid.

**Example 1—Return not required.** You lived all year with your parent. You are 27 years old, unmarried, permanently and totally disabled, and earned \$13,000. You have no other income, no children, and provided more than half of your own support. Your parent had no gross income, isn't required to file a 2024 tax return, and doesn't file a 2024 tax return. As a result, you aren't your parent's qualifying child. You can claim the EIC if you meet all the other requirements to do so.



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

**Example 3—Return filed to get EIC.** The facts are the same as in *Example 2* except your parent claimed the EIC on their return. Since your parent filed the return to get the EIC, your parent isn't filing it only to get a refund of income tax withheld. As a result, you are your parent's qualifying child. You can't claim the EIC.

---

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

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

If it wasn't, enter "No" on the dotted line next to line 27 (Form 1040 or 1040-SR).

**United States.** This means the 50 states and the District of Columbia. It doesn't include Puerto Rico or U.S. territories such as Guam.

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

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

---

## 4.

---

## Figuring and Claiming the EIC

You must meet one more rule to claim the EIC.

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

---

## Rule 15—Earned Income Limits

Your earned income must be less than:

- \$59,899 (\$66,819 for married filing jointly) if you have three or more qualifying children who have valid SSNs,
- \$55,768 (\$62,688 for married filing jointly) if you have two qualifying children who have valid SSNs,
- \$49,084 (\$56,004 for married filing jointly) if you have one qualifying child who has a valid SSN, or
- \$18,591 (\$25,511 for married filing jointly) if you don't have a qualifying child who has a valid SSN.

## Earned Income

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

**Figuring earned income.** If you are self-employed, a statutory employee, or a member of the clergy or a church employee who files Schedule SE (Form 1040), you will figure your earned income by using the worksheet in *Step 5* of the Form 1040 instructions for line 27 and then filling out Part 4 of EIC Worksheet B in the Form 1040 instructions. Be sure to see [Clergy](#) or [Church employees](#), whichever applies, before completing the worksheet in *Step 5*.

**Clergy.** If you are a member of the clergy who files Schedule SE and the amount on line 2 of that schedule includes an amount that was also reported on Form 1040 or 1040-SR, line 1z, subtract that amount from the amount on Form 1040 or 1040-SR, line 1z, and enter the result on line 1 of the worksheet in *Step 5* of the Form 1040 instructions for line 27. Enter "Clergy" on the dotted line next to line 27 (Form 1040 or 1040-SR).

**Church employees.** A church employee means an employee (other than a minister or member of a religious order) of a church or qualified church-controlled organization that is exempt from employer social security and Medicare taxes. If you received wages as a church employee and included any amount on both line 5a of Schedule SE and Form 1040, line 1a, subtract that amount from the amount on Form 1040 or 1040-SR, line 1a, and enter the result on line 1 of the worksheet in *Step 5* of the Form 1040 instructions for line 27.

**Medicaid waiver payments.** When completing the worksheet in *Step 5* of the Form 1040 instructions, line 27, enter the Medicaid waiver payments you excluded from income on Schedule 1 (Form 1040), line 8s, unless you

choose to include these amounts in earned income, in which case enter -0-. For more information about these payments, see Pub. 525.

**TIP** Your nontaxable Medicaid waiver payments may have been reported to you on Form(s) W-2, box 12, with Code II.

**TIP** If you and your spouse both received Medicaid waiver payments during the year, you and your spouse can make different choices about including the full amount of your payments in earned income. Enter only the amount of Medicaid waiver payments that you or your spouse, if filing a joint return, do not want to include in earned income. To include all nontaxable Medicaid waiver payment amounts in earned income, enter -0-.

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

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

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

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

- \$8,260 if you have no children who have valid SSNs.
- \$12,390 if you have one child who has a valid SSN.
- \$17,400 if you have two or more children who have valid SSNs.

**CAUTION** If you elect to use your nontaxable combat pay in figuring your EIC, enter that amount on Form 1040 or 1040-SR, line 1i.

## IRS Will Figure the EIC for You

The IRS will figure your EIC for you if you follow the instructions for Line 27 in the Instructions for Form 1040.



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

## How To Figure the EIC Yourself

To figure the EIC yourself, use the EIC Worksheet in the Instructions for Form 1040. If you have a qualifying child, complete Schedule EIC (discussed later in this chapter) and attach it to your tax return.

If you want the IRS to figure your EIC for you, see [IRS Will Figure the EIC for You](#), earlier.

## Special Instructions—EIC Worksheets

You will need to decide whether to use EIC Worksheet A or EIC Worksheet B to figure the amount of your EIC. This section explains how to use these worksheets and how to report the EIC on your return.

**EIC Worksheet A.** Use EIC Worksheet A if you weren't self-employed at any time in 2024 and aren't a member of the clergy, a church employee who files Schedule SE, or a statutory employee filing Schedule C.

**EIC Worksheet B.** Use EIC Worksheet B if you were self-employed at any time in 2024 or are a member of the clergy, a church employee who files Schedule SE, or a statutory employee filing Schedule C. If any of the following situations apply to you, read the paragraph and then complete EIC Worksheet B.

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



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

**When to use the optional methods of figuring net earnings.** Using the optional methods on Schedule SE to figure your net earnings from self-employment may qualify you for the EIC or give you a larger credit. If your net earnings (without using the optional methods) are less than \$6,920, see the Instructions for Schedule SE for details about the optional methods.

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

1. You are married filing a joint return.

- Both you and your spouse have income from self-employment.
- You or your spouse file a Schedule SE and the other spouse doesn't file Schedule SE.

**Statutory employees.** Statutory employees report wages and expenses on Schedule C. They don't file Schedule SE. If you are a statutory employee, enter the amount from line 1 of Schedule C in Part 3 when you complete EIC Worksheet B.

---

## Schedule EIC

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



*If you are required to complete and attach Schedule EIC but don't, it will take longer to process your return and issue your refund.*



*Attach and complete Schedule EIC to your tax return even if your qualifying child doesn't have a valid SSN. For information about how to complete Schedule EIC if your qualifying child or children do not have valid SSNs, see Schedule EIC.*

---

## 5.

---

## Disallowance of the EIC



*If your EIC for any year after 1996 was denied (disallowed) or reduced by the IRS, you may need to complete an additional form to claim the credit for 2024.*

This chapter is for people whose EIC for any year after 1996 was denied or reduced by the IRS. If this applies to you, you may need to complete Form 8862, Information To Claim Certain Credits After Disallowance, and attach it to your 2024 return to claim the credit for 2024. This chapter explains when you need to attach Form 8862. For more information, see Form 8862 and its instructions.

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

---

## Form 8862

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

**Exception 1.** Don't file Form 8862 if either (1) or (2) below is true.

- After your EIC was reduced or disallowed in the earlier year:
  - You filed Form 8862 in a later year and your EIC for that later year was allowed, and
  - Your EIC hasn't been reduced or disallowed again for any reason other than a math or clerical error.
- You are claiming the EIC without a qualifying child for 2024 and the only reason your EIC was reduced or disallowed in the earlier year was because the IRS determined that a child listed on Schedule EIC wasn't your qualifying child.

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

**Exception 2.** Don't file Form 8862 or take the EIC for:

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

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

The date on which your EIC was denied and the date on which you file your 2024 return affect whether you need to attach Form 8862 to your 2024 return or to a later return. The following examples demonstrate whether Form 8862 is required for 2024 or 2025.

**Example 1—Form 8862 required for 2024.** You filed your 2023 tax return in March 2024 and claimed the EIC with a qualifying child. The IRS questioned the EIC, and you were unable to prove the child was a qualifying child. In September 2024, you received a statutory notice of deficiency telling you that an adjustment would be made and tax assessed unless you filed a petition with the Tax Court within 90 days. You didn't act on this notice within 90 days. Therefore, your EIC was denied in December 2024. To claim the EIC with a qualifying child on your 2024 return, you must complete and attach Form 8862 to that return. However, to claim the EIC without a qualifying child on your 2024 return, you don't need to file Form 8862.

**Example 2—Form 8862 required for 2025.** The facts are the same as in the previous example except that you received the statutory notice of deficiency in February



2025. Because the 90-day period referred to in the statutory notice isn't over when you are ready to file your return for 2024, you shouldn't attach Form 8862 to your 2024 return. However, to claim the EIC with a qualifying child for 2025, you must complete and attach Form 8862 to your return for that year. To claim the EIC without a qualifying child for 2025, you don't need to file Form 8862.

**Exception for math or clerical errors.** If your EIC was denied or reduced as a result of a math or clerical error, don't attach Form 8862 to your next tax return. For example, if your arithmetic is incorrect, the IRS can correct it. If you don't provide a correct SSN, the IRS can deny the EIC. These types of errors are called math or clerical errors.

**Omission of Form 8862.** If you are required to attach Form 8862 to your 2024 tax return, and you claim the EIC without attaching a completed Form 8862, your claim will be automatically denied. This is considered a math or clerical error. You won't be permitted to claim the EIC without a completed Form 8862.

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

---

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

If your EIC for any year after 1996 was denied and it was determined that your error was due to reckless or intentional disregard of the EIC rules, then you can't claim the EIC for the next 2 years. If your error was due to fraud, then you can't claim the EIC for the next 10 years. The date on which your EIC was denied and the date on which you file your 2024 return affect the years for which you are prohibited from claiming the EIC. The following examples demonstrate which years you are prohibited from claiming the EIC.

**Example 3—Cannot claim EIC for 2 years.** You claimed the EIC on your 2023 tax return, which you filed in March 2024. The IRS determined you weren't entitled to the EIC and that your error was due to reckless or intentional disregard of the EIC rules. In September 2024, you received a statutory notice of deficiency telling you an adjustment would be made and tax assessed unless you filed a petition with the Tax Court within 90 days. You didn't act on this notice within 90 days. Therefore, your EIC was denied in December 2024. You can't claim the EIC for tax year 2024 or 2025. To claim the EIC on your return for 2026, you must complete and attach Form 8862 to your return for that year.

**Example 4.** The facts are the same as in *Example 3*, except that your 2023 EIC wasn't denied until after you filed your 2024 return. You can't claim the EIC for tax year 2025 or 2026. To claim the EIC on your return for 2027, you must complete and attach Form 8862 to your return for that year.

**Example 5—Cannot claim EIC for 10 years.** You claimed the EIC on your 2023 tax return, which you filed in February 2024. The IRS determined you weren't entitled to the EIC and that your error was due to fraud. In September 2024, you received a statutory notice of deficiency telling you an adjustment would be made and tax assessed unless you filed a petition with the Tax Court within 90 days. You didn't act on this notice within 90 days. Therefore, your EIC was denied in December 2024. You can't claim the EIC for tax years 2024 through 2033. To claim the EIC on your return for 2034, you must complete and attach Form 8862 to your return for that year.

If you disagree with the final determination of the IRS that you are prohibited from claiming the EIC for a period of years and want to appeal this determination, see the Instructions for Form 8862, *How to appeal the disallowance period*.

---

## 6.

---

## Detailed Examples

The next few pages contain two detailed examples that may be helpful if you have questions about claiming the EIC.

---

### Example 1—Jamie Smith

Jamie Smith is age 63 and retired. Jamie received \$7,000 in social security benefits during the year and \$17,000 from a part-time job. Jamie also received a taxable pension of \$7,400. Jamie had no other income. Jamie's AGI on line 11 of Form 1040 is \$24,400 (\$17,000 + \$7,400).

Jamie isn't married and lived alone in the United States for the entire year. Jamie can't be claimed as a dependent on anyone else's return, doesn't have any investment income, and doesn't have a qualifying child.

Jamie reads the steps for eligibility in the Form 1040 instructions. In *Step 1*, Jamie discovers that, because Jamie's AGI (\$24,400) isn't less than \$18,591, Jamie can't take the EIC. Jamie completes the rest of Form 1040 and files it with the IRS.

---

## Example 2—Cameron and Jordan Grey

Cameron and Jordan Grey have two children, ages 10 and 8. The children lived with them for all of 2024. Cameron earned wages of \$15,000 and Jordan had wages of \$18,030. The Greys received \$525 in interest on their savings account. They had no other income in 2024.

Cameron and Jordan have the 2024 Form 1040 and instructions. They want to see if they qualify for the EIC, so they follow the steps for Line 27 in the Instructions for Form 1040.

**Step 1.** The amount Cameron and Jordan entered on Form 1040, line 11, was \$33,555. They both have valid SSNs, which they have had for many years. They are married and will file a joint return. Neither Cameron nor Jordan is a nonresident alien. Therefore, the answers they give to the questions in *Step 1* allow them to proceed to *Step 2*.

**Step 2.** The only investment income the Greys have is their \$525 interest income. That amount isn't more than \$11,600, so they answer "No" to the second question in *Step 2* and go to *Step 3*.

**Step 3.** Their children meet the relationship, age, residency, and joint return tests to be Cameron and Jordan's qualifying children, so Cameron and Jordan answer "Yes" to the first question in *Step 3*. Their children aren't qualifying children of anyone else. Both children have valid SSNs, which they received soon after birth. Cameron and Jordan are filing a joint return, so they answer "Yes" to the second question in *Step 3*. This means they can skip questions 3 through 6 and *Step 4* and go to *Step 5*.

**Step 5.** Cameron and Jordan figure their earned income to be \$33,030, the amount of their combined wages. This is less than \$62,688, so they go to *Step 6* to figure their credit.

**Step 6.** Cameron and Jordan want to figure their EIC themselves, so they complete the EIC Worksheet in the Form 1040 instructions.

**Completing the EIC Worksheet.** Cameron and Jordan complete their worksheet as follows.

1. Cameron and Jordan enter their total earned income (\$33,030) on line 1.
2. To find their credit, they go to the EIC Table. They find their earned income of \$33,030 in the range of \$33,000 to \$33,050. Because both of their children have valid SSNs, they follow this line across to the column for 2 children under *Married filing jointly* and find \$6,247. They enter \$6,247 on line 2.
3. They enter on line 3 their AGI (\$33,555) and see that it is different from the amount on line 1.
4. They look up \$33,555 in the EIC Table and enter the amount of \$6,131 on line 5.

5. They enter \$6,131 on line 6. This is the smaller of the line 2 amount (\$6,247) and the line 5 amount (\$6,131).
6. The Greys enter \$6,131 on line 27 of their Form 1040. They will now complete Schedule EIC and attach it to their return. They will keep the EIC Worksheet for their records.

# How To Get Tax Help

If you have questions about a tax issue; need help preparing your tax return; or want to download free publications, forms, or instructions, go to [IRS.gov](https://www.irs.gov) to find resources that can help you right away.

**Preparing and filing your tax return.** After receiving all your wage and earnings statements (Forms W-2, W-2G, 1099-R, 1099-MISC, 1099-NEC, etc.); unemployment compensation statements (by mail or in a digital format) or other government payment statements (Form 1099-G); and interest, dividend, and retirement statements from banks and investment firms (Forms 1099), you have several options to choose from to prepare and file your tax return. You can prepare the tax return yourself, see if you qualify for free tax preparation, or hire a tax professional to prepare your return.

**Free options for tax preparation.** Your options for preparing and filing your return online or in your local community, if you qualify, include the following.

- **Direct File.** Direct File is a permanent option to file individual federal tax returns online—for free—directly and securely with the IRS. Direct File is an option for taxpayers in participating states who have relatively simple tax returns reporting certain types of income and claiming certain credits and deductions. While Direct File doesn't prepare state returns, if you live in a participating state, Direct File guides you to a state-supported tool you can use to prepare and file your state tax return for free. Go to [IRS.gov/DirectFile](https://www.irs.gov/DirectFile) for more information, program updates, and frequently asked questions.
- **Free File.** This program lets you prepare and file your federal individual income tax return for free using software or Free File Fillable Forms. However, state tax preparation may not be available through Free File. Go to [IRS.gov/FreeFile](https://www.irs.gov/FreeFile) to see if you qualify for free online federal tax preparation, e-filing, and direct deposit or payment options.
- **VITA.** The Volunteer Income Tax Assistance (VITA) program offers free tax help to people with

## EIC Eligibility Checklist

Keep for Your Records



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

	Yes	No
1. Is your AGI less than: <ul style="list-style-type: none"> <li>• \$18,591 (\$25,511 for married filing jointly) if you don't have a qualifying child who has a valid SSN,</li> <li>• \$49,084 (\$56,004 for married filing jointly) if you have one qualifying child who has a valid SSN,</li> <li>• \$55,768 (\$62,688 for married filing jointly) if you have two qualifying children who have valid SSNs, or</li> <li>• \$59,899 (\$66,819 for married filing jointly) if you have more than two qualifying children who have valid SSNs?</li> </ul> (See <a href="#">Rule 1</a> .)	<input type="checkbox"/>	<input type="checkbox"/>
2. Do you and your spouse, if filing jointly, each have a valid SSN issued by the due date of your 2024 return (including extensions)? (See <a href="#">Rule 2</a> .)	<input type="checkbox"/>	<input type="checkbox"/>
3. Are you filing a joint return with your spouse or do you meet the special rule for separated spouses? (See <a href="#">Rule 3</a> .) Answer "Yes" if you weren't married at the end of 2024. <b>Caution:</b> If you are a nonresident alien, answer "Yes" only if your filing status is married filing jointly. (See <a href="#">Rule 4</a> .)	<input type="checkbox"/>	<input type="checkbox"/>
4. Answer "Yes" if you aren't filing Form 2555. Otherwise, answer "No." (See <a href="#">Rule 5</a> .)	<input type="checkbox"/>	<input type="checkbox"/>
5. Is your investment income \$11,600 or less? (See <a href="#">Rule 6</a> .)	<input type="checkbox"/>	<input type="checkbox"/>
6. Is your total earned income at least \$1 but less than: <ul style="list-style-type: none"> <li>• \$18,591 (\$25,511 for married filing jointly) if you don't have a qualifying child who has a valid SSN,</li> <li>• \$49,084 (\$56,004 for married filing jointly) if you have one qualifying child who has a valid SSN,</li> <li>• \$55,768 (\$62,688 for married filing jointly) if you have two qualifying children who have valid SSNs, or</li> <li>• \$59,899 (\$66,819 for married filing jointly) if you have more than two qualifying children who have valid SSNs?</li> </ul> (See <a href="#">Rules 7</a> and <a href="#">15</a> .)	<input type="checkbox"/>	<input type="checkbox"/>
7. Answer "Yes" if (a) you aren't a qualifying child of another taxpayer, or (b) you are filing a joint return. Otherwise, answer "No." (See <a href="#">Rules 10</a> and <a href="#">13</a> .) <b>STOP: If you have a child you want to claim for the EIC, answer questions 8 and 9 and skip 10–12. If you don't have a qualifying child or if another person is entitled to treat your child as a qualifying child under the tiebreaker rules explained in Rule 9, skip questions 8 and 9 and answer 10–12.</b>	<input type="checkbox"/>	<input type="checkbox"/>
8. Does your child meet the relationship, age, residency, and joint return tests for a qualifying child? (See <a href="#">Rule 8</a> .)	<input type="checkbox"/>	<input type="checkbox"/>
9. Is your child a qualifying child only for you? Answer "Yes" if (a) your qualifying child doesn't meet the tests to be a qualifying child of any other person, or (b) your qualifying child meets the tests to be a qualifying child of another person but you are the person entitled to treat the child as a qualifying child under the tiebreaker rules explained in <a href="#">Rule 9</a> .	<input type="checkbox"/>	<input type="checkbox"/>
10. Were you (or your spouse if filing a joint return) at least age 25 but under age 65 at the end of 2024? (See <a href="#">Rule 11</a> .)	<input type="checkbox"/>	<input type="checkbox"/>
11. Answer "Yes" if (a) you can't be claimed as a dependent on anyone else's return, or (b) you are filing a joint return. Otherwise, answer "No." (See <a href="#">Rule 12</a> .)	<input type="checkbox"/>	<input type="checkbox"/>
12. Was your main home (and your spouse's if filing a joint return) in the United States for more than half the year? (See <a href="#">Rule 14</a> .)	<input type="checkbox"/>	<input type="checkbox"/>

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



low-to-moderate incomes, persons with disabilities, and limited-English-speaking taxpayers who need help preparing their own tax returns. Go to [IRS.gov/VITA](https://www.irs.gov/VITA), download the free IRS2Go app, or call 800-906-9887 for information on free tax return preparation.

- **TCE.** The Tax Counseling for the Elderly (TCE) program offers free tax help for all taxpayers, particularly those who are 60 years of age and older. TCE volunteers specialize in answering questions about pensions and retirement-related issues unique to seniors. Go to [IRS.gov/TCE](https://www.irs.gov/TCE) or download the free IRS2Go app for information on free tax return preparation.
- **MilTax.** Members of the U.S. Armed Forces and qualified veterans may use MilTax, a free tax service offered by the Department of Defense through Military OneSource. For more information, go to [MilitaryOneSource \(MilitaryOneSource.mil/MilTax\)](https://www.MilitaryOneSource.com/MilTax).

Also, the IRS offers Free Fillable Forms, which can be completed online and then e-filed regardless of income.

**Using online tools to help prepare your return.** Go to [IRS.gov/Tools](https://www.irs.gov/Tools) for the following.

- [IRS.gov/DirectFile](https://www.irs.gov/DirectFile) offers an Eligibility Checker to help you determine if Direct File is the right choice for your tax filing needs.
- The [Earned Income Tax Credit Assistant \(IRS.gov/EITCAssistant\)](https://www.irs.gov/EITCAssistant) determines if you're eligible for the earned income credit (EIC).
- The [Online EIN Application \(IRS.gov/EIN\)](https://www.irs.gov/EIN) helps you get an employer identification number (EIN) at no cost.
- The [Tax Withholding Estimator \(IRS.gov/W4App\)](https://www.irs.gov/W4App) makes it easier for you to estimate the federal income tax you want your employer to withhold from your paycheck. This is tax withholding. See how your withholding affects your refund, take-home pay, or tax due.
- The [First-Time Homebuyer Credit Account Look-up \(IRS.gov/HomeBuyer\)](https://www.irs.gov/HomeBuyer) tool provides information on your repayments and account balance.
- The [Sales Tax Deduction Calculator \(IRS.gov/SalesTax\)](https://www.irs.gov/SalesTax) figures the amount you can claim if you itemize deductions on Schedule A (Form 1040).



**Getting answers to your tax questions.** On IRS.gov, you can get up-to-date information on current events and changes in tax law.

- [IRS.gov/Help](https://www.irs.gov/Help): A variety of tools to help you get answers to some of the most common tax questions.
- [IRS.gov/ITA](https://www.irs.gov/ITA): The Interactive Tax Assistant, a tool that will ask you questions and, based on your input, provide answers on a number of tax topics.
- [IRS.gov/Forms](https://www.irs.gov/Forms): Find forms, instructions, and publications. You will find details on the most recent tax changes and interactive links to help you find answers to your questions.

- You may also be able to access tax information in your e-filing software.

**Need someone to prepare your tax return?** There are various types of tax return preparers, including enrolled agents, certified public accountants (CPAs), accountants, and many others who don't have professional credentials. If you choose to have someone prepare your tax return, choose that preparer wisely. A paid tax preparer is:

- Primarily responsible for the overall substantive accuracy of your return,
- Required to sign the return, and
- Required to include their preparer tax identification number (PTIN).



*Although the tax preparer always signs the return, you're ultimately responsible for providing all the information required for the preparer to accurately prepare your return and for the accuracy of every item reported on the return. Anyone paid to prepare tax returns for others should have a thorough understanding of tax matters. For more information on how to choose a tax preparer, go to [Tips for Choosing a Tax Preparer](https://www.irs.gov/TipsForChoosingATaxPreparer) on IRS.gov.*

**Employers can register to use Business Services Online.** The Social Security Administration (SSA) offers online service at [SSA.gov/employer](https://www.SSA.gov/employer) for fast, free, and secure W-2 filing options to CPAs, accountants, enrolled agents, and individuals who process Form W-2, Wage and Tax Statement; and Form W-2c, Corrected Wage and Tax Statement.

**Business tax account.** If you are a sole proprietor, a partnership, or an S corporation, you can view your tax information on record with the IRS and do more with a business tax account. Go to [IRS.gov/BusinessAccount](https://www.irs.gov/BusinessAccount) for more information.

**IRS social media.** Go to [IRS.gov/SocialMedia](https://www.irs.gov/SocialMedia) to see the various social media tools the IRS uses to share the latest information on tax changes, scam alerts, initiatives, products, and services. At the IRS, privacy and security are our highest priority. We use these tools to share public information with you. **Don't** post your social security number (SSN) or other confidential information on social media sites. Always protect your identity when using any social networking site.

The following IRS YouTube channels provide short, informative videos on various tax-related topics in English, Spanish, and ASL.

- [Youtube.com/irsvideos](https://www.youtube.com/irsvideos).
- [Youtube.com/irsvideosmultilingua](https://www.youtube.com/irsvideosmultilingua).
- [Youtube.com/irsvideosASL](https://www.youtube.com/irsvideosASL).

**Online tax information in other languages.** You can find information on [IRS.gov/MyLanguage](https://www.irs.gov/MyLanguage) if English isn't your native language.

**Free Over-the-Phone Interpreter (OPI) Service.** The IRS is committed to serving taxpayers with limited-English proficiency (LEP) by offering OPI services. The OPI Service is a federally funded program and is available at Taxpayer Assistance Centers (TACs), most IRS offices, and every VITA/TCE tax return site. The OPI Service is accessible in more than 350 languages.

**Accessibility Helpline available for taxpayers with disabilities.** Taxpayers who need information about accessibility services can call 833-690-0598. The Accessibility Helpline can answer questions related to current and future accessibility products and services available in alternative media formats (for example, braille, large print, audio, etc.). The Accessibility Helpline does not have access to your IRS account. For help with tax law, refunds, or account-related issues, go to [IRS.gov/LetUsHelp](https://www.irs.gov/LetUsHelp).

**Alternative media preference.** Form 9000, Alternative Media Preference, or Form 9000(SP) allows you to elect to receive certain types of written correspondence in the following formats.

- Standard Print.
- Large Print.
- Braille.
- Audio (MP3).
- Plain Text File (TXT).
- Braille Ready File (BRF).

**Disasters.** Go to [IRS.gov/DisasterRelief](https://www.irs.gov/DisasterRelief) to review the available disaster tax relief.

**Getting tax forms and publications.** Go to [IRS.gov/Forms](https://www.irs.gov/Forms) to view, download, or print all the forms, instructions, and publications you may need. Or, you can go to [IRS.gov/OrderForms](https://www.irs.gov/OrderForms) to place an order.

**Mobile-friendly forms.** You'll need an IRS Online Account (OLA) to complete mobile-friendly forms that require signatures. You'll have the option to submit your form(s) online or download a copy for mailing. You'll need scans of your documents to support your submission. Go to [IRS.gov/MobileFriendlyForms](https://www.irs.gov/MobileFriendlyForms) for more information.

**Getting tax publications and instructions in eBook format.** Download and view most tax publications and instructions (including the Instructions for Form 1040) on mobile devices as eBooks at [IRS.gov/eBooks](https://www.irs.gov/eBooks).

IRS eBooks have been tested using Apple's iBooks for iPad. Our eBooks haven't been tested on other dedicated eBook readers, and eBook functionality may not operate as intended.

**Access your online account (individual taxpayers only).** Go to [IRS.gov/Account](https://www.irs.gov/Account) to securely access information about your federal tax account.

- View the amount you owe and a breakdown by tax year.

- See payment plan details or apply for a new payment plan.
- Make a payment or view 5 years of payment history and any pending or scheduled payments.
- Access your tax records, including key data from your most recent tax return, and transcripts.
- View digital copies of select notices from the IRS.
- Approve or reject authorization requests from tax professionals.
- View your address on file or manage your communication preferences.

**Get a transcript of your return.** With an online account, you can access a variety of information to help you during the filing season. You can get a transcript, review your most recently filed tax return, and get your adjusted gross income. Create or access your online account at [IRS.gov/Account](https://www.irs.gov/Account).

**Tax Pro Account.** This tool lets your tax professional submit an authorization request to access your individual taxpayer IRS OLA. For more information, go to [IRS.gov/TaxProAccount](https://www.irs.gov/TaxProAccount).

**Using direct deposit.** The safest and easiest way to receive a tax refund is to e-file and choose direct deposit, which securely and electronically transfers your refund directly into your financial account. Direct deposit also avoids the possibility that your check could be lost, stolen, destroyed, or returned undeliverable to the IRS. Eight in 10 taxpayers use direct deposit to receive their refunds. If you don't have a bank account, go to [IRS.gov/DirectDeposit](https://www.irs.gov/DirectDeposit) for more information on where to find a bank or credit union that can open an account online.

**Reporting and resolving your tax-related identity theft issues.**

- Tax-related identity theft happens when someone steals your personal information to commit tax fraud. Your taxes can be affected if your SSN is used to file a fraudulent return or to claim a refund or credit.
- The IRS doesn't initiate contact with taxpayers by email, text messages (including shortened links), telephone calls, or social media channels to request or verify personal or financial information. This includes requests for personal identification numbers (PINs), passwords, or similar information for credit cards, banks, or other financial accounts.
- Go to [IRS.gov/IdentityTheft](https://www.irs.gov/IdentityTheft), the IRS Identity Theft Central webpage, for information on identity theft and data security protection for taxpayers, tax professionals, and businesses. If your SSN has been lost or stolen or you suspect you're a victim of tax-related identity theft, you can learn what steps you should take.
- Get an Identity Protection PIN (IP PIN). IP PINs are six-digit numbers assigned to taxpayers to help prevent the misuse of their SSNs on fraudulent federal

income tax returns. When you have an IP PIN, it prevents someone else from filing a tax return with your SSN. To learn more, go to [IRS.gov/IPPIN](https://www.irs.gov/IPPIN).

### Ways to check on the status of your refund.

- Go to [IRS.gov/Refunds](https://www.irs.gov/Refunds).
- Download the official IRS2Go app to your mobile device to check your refund status.
- Call the automated refund hotline at 800-829-1954.



*The IRS can't issue refunds before mid-February for returns that claimed the EIC or the additional child tax credit (ACTC). This applies to the entire refund, not just the portion associated with these credits.*

**Making a tax payment.** Payments of U.S. tax must be remitted to the IRS in U.S. dollars. [Digital assets](https://www.irs.gov/DigitalAssets) are **not** accepted. Go to [IRS.gov/Payments](https://www.irs.gov/Payments) for information on how to make a payment using any of the following options.

- **IRS Direct Pay:** Pay your individual tax bill or estimated tax payment directly from your checking or savings account at no cost to you.
- **Debit Card, Credit Card, or Digital Wallet:** Choose an approved payment processor to pay online or by phone.
- **Electronic Funds Withdrawal:** Schedule a payment when filing your federal taxes using tax return preparation software or through a tax professional.
- **Electronic Federal Tax Payment System:** This is the best option for businesses. Enrollment is required.
- **Check or Money Order:** Mail your payment to the address listed on the notice or instructions.
- **Cash:** You may be able to pay your taxes with cash at a participating retail store.
- **Same-Day Wire:** You may be able to do same-day wire from your financial institution. Contact your financial institution for availability, cost, and time frames.

**Note.** The IRS uses the latest encryption technology to ensure that the electronic payments you make online, by phone, or from a mobile device using the IRS2Go app are safe and secure. Paying electronically is quick, easy, and faster than mailing in a check or money order.

**What if I can't pay now?** Go to [IRS.gov/Payments](https://www.irs.gov/Payments) for more information about your options.

- Apply for an [online payment agreement \(IRS.gov/OPA\)](https://www.irs.gov/OPA) to meet your tax obligation in monthly installments if you can't pay your taxes in full today. Once you complete the online process, you will receive immediate notification of whether your agreement has been approved.
- Use the [Offer in Compromise Pre-Qualifier](https://www.irs.gov/OIC) to see if you can settle your tax debt for less than the full amount you owe. For more information on the Offer in Compromise program, go to [IRS.gov/OIC](https://www.irs.gov/OIC).

**Filing an amended return.** Go to [IRS.gov/Form1040X](https://www.irs.gov/Form1040X) for information and updates.

**Checking the status of your amended return.** Go to [IRS.gov/WMAR](https://www.irs.gov/WMAR) to track the status of Form 1040-X amended returns.



*It can take up to 3 weeks from the date you filed your amended return for it to show up in our system, and processing it can take up to 16 weeks.*

**Understanding an IRS notice or letter you've received.** Go to [IRS.gov/Notices](https://www.irs.gov/Notices) to find additional information about responding to an IRS notice or letter.

**IRS Document Upload Tool.** You may be able use the Document Upload Tool to respond digitally to eligible IRS notices and letters by securely uploading required documents online through IRS.gov. For more information, go to [IRS.gov/DUT](https://www.irs.gov/DUT).

**Schedule LEP.** You can use Schedule LEP (Form 1040), Request for Change in Language Preference, to state a preference to receive notices, letters, or other written communications from the IRS in an alternative language. You may not immediately receive written communications in the requested language. The IRS's commitment to LEP taxpayers is part of a multi-year timeline that began providing translations in 2023. You will continue to receive communications, including notices and letters, in English until they are translated to your preferred language.

**Contacting your local TAC.** Keep in mind, many questions can be answered on IRS.gov without visiting a TAC. Go to [IRS.gov/LetUsHelp](https://www.irs.gov/LetUsHelp) for the topics people ask about most. If you still need help, TACs provide tax help when a tax issue can't be handled online or by phone. All TACs now provide service by appointment, so you'll know in advance that you can get the service you need without long wait times. Before you visit, go to [IRS.gov/TACLocator](https://www.irs.gov/TACLocator) to find the nearest TAC and to check hours, available services, and appointment options. Or, on the IRS2Go app, under the Stay Connected tab, choose the Contact Us option and click on "Local Offices."

---

Below is a message to you from the Taxpayer Advocate Service, an independent organization established by Congress.

## The Taxpayer Advocate Service (TAS) Is Here To Help You

### What Is the Taxpayer Advocate Service?

The Taxpayer Advocate Service (TAS) is an independent organization within the Internal Revenue Service (IRS). TAS helps taxpayers resolve problems with the IRS, makes administrative and legislative recommendations to prevent or correct the problems, and protects taxpayer rights. We work to ensure that every taxpayer is treated



fairly and that you know and understand your rights under the Taxpayer Bill of Rights. We are Your Voice at the IRS.

## How Can TAS Help Me?

TAS can help you resolve problems that you haven't been able to resolve with the IRS on your own. Always try to resolve your problem with the IRS first, but if you can't, then come to TAS. Our services are free.

- TAS helps all taxpayers (and their representatives), including individuals, businesses, and exempt organizations. You may be eligible for TAS help if your IRS problem is causing financial difficulty, if you've tried and been unable to resolve your issue with the IRS, or if you believe an IRS system, process, or procedure just isn't working as it should.
- To get help any time with general tax topics, visit [www.TaxpayerAdvocate.IRS.gov](http://www.TaxpayerAdvocate.IRS.gov). The site can help you with common tax issues and situations, such as what to do if you make a mistake on your return or if you get a notice from the IRS.
- TAS works to resolve large-scale (systemic) problems that affect many taxpayers. You can report systemic issues at [www.IRS.gov/SAMS](http://www.IRS.gov/SAMS). (Be sure not to include any personal identifiable information.)

## How Do I Contact TAS?

TAS has offices in every state, the District of Columbia, and Puerto Rico. To find your local advocate's number:

- Go to [www.TaxpayerAdvocate.IRS.gov/Contact-Us](http://www.TaxpayerAdvocate.IRS.gov/Contact-Us),
- Check your local directory, or
- Call TAS toll free at 877-777-4778.

## What Are My Rights as a Taxpayer?

The Taxpayer Bill of Rights describes ten basic rights that all taxpayers have when dealing with the IRS. Go to [www.TaxpayerAdvocate.IRS.gov/Taxpayer-Rights](http://www.TaxpayerAdvocate.IRS.gov/Taxpayer-Rights) for more information about the rights, what they mean to you, and how they apply to specific situations you may encounter with the IRS. TAS strives to protect taxpayer rights and ensure the IRS is administering the tax law in a fair and equitable way.

# 2024 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 who have valid SSNs as defined earlier. Enter the credit from that column on your EIC Worksheet.

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

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

If the amount you are looking up from the worksheet is—		And your filing status is—							
		Single, head of household, or qualifying surviving spouse* and you have—				Married filing jointly and you have—			
		0	1	2	3	0	1	2	3
At least	But less than	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

\* Use this column if your filing status is married filing separately and you qualify to claim the EIC.

(Continued)

**Earned Income Credit (EIC) Table - Continued**

**(Caution. This is not a tax table.)**

If the amount you are looking up from the worksheet is—		And your filing status is—								If the amount you are looking up from the worksheet is—		And your filing status is—							
		Single, head of household, or qualifying surviving spouse★ and you have—				Married filing jointly and you have—						Single, head of household, or qualifying surviving spouse★ and you have—				Married filing jointly and you have—			
		0	1	2	3	0	1	2	3			0	1	2	3	0	1	2	3
At least	But less than	Your credit is—				Your credit is—				At least	But less than	Your credit is—				Your credit is—			
5,600	5,650	430	1,913	2,250	2,531	430	1,913	2,250	2,531	8,800	8,850	632	3,001	3,530	3,971	632	3,001	3,530	3,971
5,650	5,700	434	1,930	2,270	2,554	434	1,930	2,270	2,554	8,850	8,900	632	3,018	3,550	3,994	632	3,018	3,550	3,994
5,700	5,750	438	1,947	2,290	2,576	438	1,947	2,290	2,576	8,900	8,950	632	3,035	3,570	4,016	632	3,035	3,570	4,016
5,750	5,800	442	1,964	2,310	2,599	442	1,964	2,310	2,599	8,950	9,000	632	3,052	3,590	4,039	632	3,052	3,590	4,039
5,800	5,850	446	1,981	2,330	2,621	446	1,981	2,330	2,621	9,000	9,050	632	3,069	3,610	4,061	632	3,069	3,610	4,061
5,850	5,900	449	1,998	2,350	2,644	449	1,998	2,350	2,644	9,050	9,100	632	3,086	3,630	4,084	632	3,086	3,630	4,084
5,900	5,950	453	2,015	2,370	2,666	453	2,015	2,370	2,666	9,100	9,150	632	3,103	3,650	4,106	632	3,103	3,650	4,106
5,950	6,000	457	2,032	2,390	2,689	457	2,032	2,390	2,689	9,150	9,200	632	3,120	3,670	4,129	632	3,120	3,670	4,129
6,000	6,050	461	2,049	2,410	2,711	461	2,049	2,410	2,711	9,200	9,250	632	3,137	3,690	4,151	632	3,137	3,690	4,151
6,050	6,100	465	2,066	2,430	2,734	465	2,066	2,430	2,734	9,250	9,300	632	3,154	3,710	4,174	632	3,154	3,710	4,174
6,100	6,150	469	2,083	2,450	2,756	469	2,083	2,450	2,756	9,300	9,350	632	3,171	3,730	4,196	632	3,171	3,730	4,196
6,150	6,200	472	2,100	2,470	2,779	472	2,100	2,470	2,779	9,350	9,400	632	3,188	3,750	4,219	632	3,188	3,750	4,219
6,200	6,250	476	2,117	2,490	2,801	476	2,117	2,490	2,801	9,400	9,450	632	3,205	3,770	4,241	632	3,205	3,770	4,241
6,250	6,300	480	2,134	2,510	2,824	480	2,134	2,510	2,824	9,450	9,500	632	3,222	3,790	4,264	632	3,222	3,790	4,264
6,300	6,350	484	2,151	2,530	2,846	484	2,151	2,530	2,846	9,500	9,550	632	3,239	3,810	4,286	632	3,239	3,810	4,286
6,350	6,400	488	2,168	2,550	2,869	488	2,168	2,550	2,869	9,550	9,600	632	3,256	3,830	4,309	632	3,256	3,830	4,309
6,400	6,450	492	2,185	2,570	2,891	492	2,185	2,570	2,891	9,600	9,650	632	3,273	3,850	4,331	632	3,273	3,850	4,331
6,450	6,500	495	2,202	2,590	2,914	495	2,202	2,590	2,914	9,650	9,700	632	3,290	3,870	4,354	632	3,290	3,870	4,354
6,500	6,550	499	2,219	2,610	2,936	499	2,219	2,610	2,936	9,700	9,750	632	3,307	3,890	4,376	632	3,307	3,890	4,376
6,550	6,600	503	2,236	2,630	2,959	503	2,236	2,630	2,959	9,750	9,800	632	3,324	3,910	4,399	632	3,324	3,910	4,399
6,600	6,650	507	2,253	2,650	2,981	507	2,253	2,650	2,981	9,800	9,850	632	3,341	3,930	4,421	632	3,341	3,930	4,421
6,650	6,700	511	2,270	2,670	3,004	511	2,270	2,670	3,004	9,850	9,900	632	3,358	3,950	4,444	632	3,358	3,950	4,444
6,700	6,750	514	2,287	2,690	3,026	514	2,287	2,690	3,026	9,900	9,950	632	3,375	3,970	4,466	632	3,375	3,970	4,466
6,750	6,800	518	2,304	2,710	3,049	518	2,304	2,710	3,049	9,950	10,000	632	3,392	3,990	4,489	632	3,392	3,990	4,489
6,800	6,850	522	2,321	2,730	3,071	522	2,321	2,730	3,071	10,000	10,050	632	3,409	4,010	4,511	632	3,409	4,010	4,511
6,850	6,900	526	2,338	2,750	3,094	526	2,338	2,750	3,094	10,050	10,100	632	3,426	4,030	4,534	632	3,426	4,030	4,534
6,900	6,950	530	2,355	2,770	3,116	530	2,355	2,770	3,116	10,100	10,150	632	3,443	4,050	4,556	632	3,443	4,050	4,556
6,950	7,000	534	2,372	2,790	3,139	534	2,372	2,790	3,139	10,150	10,200	632	3,460	4,070	4,579	632	3,460	4,070	4,579
7,000	7,050	537	2,389	2,810	3,161	537	2,389	2,810	3,161	10,200	10,250	632	3,477	4,090	4,601	632	3,477	4,090	4,601
7,050	7,100	541	2,406	2,830	3,184	541	2,406	2,830	3,184	10,250	10,300	632	3,494	4,110	4,624	632	3,494	4,110	4,624
7,100	7,150	545	2,423	2,850	3,206	545	2,423	2,850	3,206	10,300	10,350	632	3,511	4,130	4,646	632	3,511	4,130	4,646
7,150	7,200	549	2,440	2,870	3,229	549	2,440	2,870	3,229	10,350	10,400	629	3,528	4,150	4,669	632	3,528	4,150	4,669
7,200	7,250	553	2,457	2,890	3,251	553	2,457	2,890	3,251	10,400	10,450	625	3,545	4,170	4,691	632	3,545	4,170	4,691
7,250	7,300	557	2,474	2,910	3,274	557	2,474	2,910	3,274	10,450	10,500	621	3,562	4,190	4,714	632	3,562	4,190	4,714
7,300	7,350	560	2,491	2,930	3,296	560	2,491	2,930	3,296	10,500	10,550	617	3,579	4,210	4,736	632	3,579	4,210	4,736
7,350	7,400	564	2,508	2,950	3,319	564	2,508	2,950	3,319	10,550	10,600	613	3,596	4,230	4,759	632	3,596	4,230	4,759
7,400	7,450	568	2,525	2,970	3,341	568	2,525	2,970	3,341	10,600	10,650	609	3,613	4,250	4,781	632	3,613	4,250	4,781
7,450	7,500	572	2,542	2,990	3,364	572	2,542	2,990	3,364	10,650	10,700	606	3,630	4,270	4,804	632	3,630	4,270	4,804
7,500	7,550	576	2,559	3,010	3,386	576	2,559	3,010	3,386	10,700	10,750	602	3,647	4,290	4,826	632	3,647	4,290	4,826
7,550	7,600	579	2,576	3,030	3,409	579	2,576	3,030	3,409	10,750	10,800	598	3,664	4,310	4,849	632	3,664	4,310	4,849
7,600	7,650	583	2,593	3,050	3,431	583	2,593	3,050	3,431	10,800	10,850	594	3,681	4,330	4,871	632	3,681	4,330	4,871
7,650	7,700	587	2,610	3,070	3,454	587	2,610	3,070	3,454	10,850	10,900	590	3,698	4,350	4,894	632	3,698	4,350	4,894
7,700	7,750	591	2,627	3,090	3,476	591	2,627	3,090	3,476	10,900	10,950	586	3,715	4,370	4,916	632	3,715	4,370	4,916
7,750	7,800	595	2,644	3,110	3,499	595	2,644	3,110	3,499	10,950	11,000	583	3,732	4,390	4,939	632	3,732	4,390	4,939
7,800	7,850	599	2,661	3,130	3,521	599	2,661	3,130	3,521	11,000	11,050	579	3,749	4,410	4,961	632	3,749	4,410	4,961
7,850	7,900	602	2,678	3,150	3,544	602	2,678	3,150	3,544	11,050	11,100	575	3,766	4,430	4,984	632	3,766	4,430	4,984
7,900	7,950	606	2,695	3,170	3,566	606	2,695	3,170	3,566	11,100	11,150	571	3,783	4,450	5,006	632	3,783	4,450	5,006
7,950	8,000	610	2,712	3,190	3,589	610	2,712	3,190	3,589	11,150	11,200	567	3,800	4,470	5,029	632	3,800	4,470	5,029
8,000	8,050	614	2,729	3,210	3,611	614	2,729	3,210	3,611	11,200	11,250	564	3,817	4,490	5,051	632	3,817	4,490	5,051
8,050	8,100	618	2,746	3,230	3,634	618	2,746	3,230	3,634	11,250	11,300	560	3,834	4,510	5,074	632	3,834	4,510	5,074
8,100	8,150	622	2,763	3,250	3,656	622	2,763	3,250	3,656	11,300	11,350	556	3,851	4,530	5,096	632	3,851	4,530	5,096
8,150	8,200	625	2,780	3,270	3,679	625	2,780	3,270	3,679	11,350	11,400	552	3,868	4,550	5,119	632	3,868	4,550	5,119
8,200	8,250	629	2,797	3,290	3,701	629	2,797	3,290	3,701	11,400	11,450	548	3,885	4,570	5,141	632	3,885	4,570	5,141
8,250	8,300	632	2,814	3,310	3,724	632	2,814	3,310	3,724	11,450	11,500	544	3,902	4,590	5,164	632	3,902	4,590	5,164
8,300	8,350	632	2,831	3,330	3,746	632	2,831	3,330	3,746	11,500	11,550	541	3,919	4,610	5,186	632	3,919	4,610	5,186
8,350	8,400	632	2,848	3,350	3,769	632	2,848	3,350	3,769	11,550	11,600	537	3,936	4,630	5,209	632	3,936	4,630	5,209
8,400	8,450	632	2,865	3,370	3,791	632	2,865	3,370	3,791	11,600	11,650	533	3,953	4,650	5,231	632	3,953	4,650	5,231
8,450	8,500	632	2,882	3,390	3,814	632	2,882	3,390	3,814	11,650	11,700	529	3,970	4,670	5,254	632	3,970	4,670	5,254
8,500	8,550																		



**Earned Income Credit (EIC) Table - Continued**

**(Caution. This is not a tax table.)**

If the amount you are looking up from the worksheet is-		And your filing status is--								If the amount you are looking up from the worksheet is-		And your filing status is--																	
		Single, head of household, or qualifying surviving spouse★ and you have--				Married filing jointly and you have--						Single, head of household, or qualifying surviving spouse★ and you have--				Married filing jointly and you have--													
		0	1	2	3	0	1	2	3			0	1	2	3	0	1	2	3										
At least	But less than	Your credit is--				Your credit is--				At least	But less than	Your credit is--				Your credit is--													
12,000	12,050	502	4,089	4,810	5,411	632	4,089	4,810	5,411	15,200	15,250	258	4,213	6,090	6,851	632	4,213	6,090	6,851	15,250	15,300	254	4,213	6,110	6,874	632	4,213	6,110	6,874
12,050	12,100	499	4,106	4,830	5,434	632	4,106	4,830	5,434	15,300	15,350	250	4,213	6,130	6,896	632	4,213	6,130	6,896	15,350	15,400	246	4,213	6,150	6,919	632	4,213	6,150	6,919
12,100	12,150	495	4,123	4,850	5,456	632	4,123	4,850	5,456	15,400	15,450	242	4,213	6,170	6,941	632	4,213	6,170	6,941	15,450	15,500	238	4,213	6,190	6,964	632	4,213	6,190	6,964
12,150	12,200	491	4,140	4,870	5,479	632	4,140	4,870	5,479	15,500	15,550	235	4,213	6,210	6,986	632	4,213	6,210	6,986	15,550	15,600	231	4,213	6,230	7,009	632	4,213	6,230	7,009
12,200	12,250	487	4,157	4,890	5,501	632	4,157	4,890	5,501	15,600	15,650	227	4,213	6,250	7,031	632	4,213	6,250	7,031	15,650	15,700	223	4,213	6,270	7,054	632	4,213	6,270	7,054
12,250	12,300	483	4,174	4,910	5,524	632	4,174	4,910	5,524	15,700	15,750	219	4,213	6,290	7,076	632	4,213	6,290	7,076	15,750	15,800	215	4,213	6,310	7,099	632	4,213	6,310	7,099
12,300	12,350	479	4,191	4,930	5,546	632	4,191	4,930	5,546	15,800	15,850	212	4,213	6,330	7,121	632	4,213	6,330	7,121	15,850	15,900	208	4,213	6,350	7,144	632	4,213	6,350	7,144
12,350	12,400	476	4,213	4,950	5,569	632	4,213	4,950	5,569	15,900	15,950	204	4,213	6,370	7,166	632	4,213	6,370	7,166	15,950	16,000	200	4,213	6,390	7,189	632	4,213	6,390	7,189
12,400	12,450	472	4,213	4,970	5,591	632	4,213	4,970	5,591	16,000	16,050	196	4,213	6,410	7,211	632	4,213	6,410	7,211	16,050	16,100	193	4,213	6,430	7,234	632	4,213	6,430	7,234
12,450	12,500	468	4,213	4,990	5,614	632	4,213	4,990	5,614	16,100	16,150	189	4,213	6,450	7,256	632	4,213	6,450	7,256	16,150	16,200	185	4,213	6,470	7,279	632	4,213	6,470	7,279
12,500	12,550	464	4,213	5,010	5,636	632	4,213	5,010	5,636	16,200	16,250	181	4,213	6,490	7,301	632	4,213	6,490	7,301	16,250	16,300	177	4,213	6,510	7,324	632	4,213	6,510	7,324
12,550	12,600	460	4,213	5,030	5,659	632	4,213	5,030	5,659	16,300	16,350	173	4,213	6,530	7,346	632	4,213	6,530	7,346	16,350	16,400	170	4,213	6,550	7,369	632	4,213	6,550	7,369
12,600	12,650	456	4,213	5,050	5,681	632	4,213	5,050	5,681	16,400	16,450	166	4,213	6,570	7,391	632	4,213	6,570	7,391	16,450	16,500	162	4,213	6,590	7,414	632	4,213	6,590	7,414
12,650	12,700	453	4,213	5,070	5,704	632	4,213	5,070	5,704	16,500	16,550	158	4,213	6,610	7,436	632	4,213	6,610	7,436	16,550	16,600	154	4,213	6,630	7,459	632	4,213	6,630	7,459
12,700	12,750	449	4,213	5,090	5,726	632	4,213	5,090	5,726	16,600	16,650	150	4,213	6,650	7,481	632	4,213	6,650	7,481	16,650	16,700	147	4,213	6,670	7,504	632	4,213	6,670	7,504
12,750	12,800	445	4,213	5,110	5,749	632	4,213	5,110	5,749	16,700	16,750	143	4,213	6,690	7,526	632	4,213	6,690	7,526	16,750	16,800	139	4,213	6,710	7,549	632	4,213	6,710	7,549
12,800	12,850	441	4,213	5,130	5,771	632	4,213	5,130	5,771	16,800	16,850	135	4,213	6,730	7,571	632	4,213	6,730	7,571	16,850	16,900	131	4,213	6,750	7,594	632	4,213	6,750	7,594
12,850	12,900	437	4,213	5,150	5,794	632	4,213	5,150	5,794	16,900	16,950	127	4,213	6,770	7,616	632	4,213	6,770	7,616	16,950	17,000	124	4,213	6,790	7,639	632	4,213	6,790	7,639
12,900	12,950	433	4,213	5,170	5,816	632	4,213	5,170	5,816	17,000	17,050	120	4,213	6,810	7,661	632	4,213	6,810	7,661	17,050	17,100	116	4,213	6,830	7,684	632	4,213	6,830	7,684
12,950	13,000	430	4,213	5,190	5,839	632	4,213	5,190	5,839	17,100	17,150	112	4,213	6,850	7,706	632	4,213	6,850	7,706	17,150	17,200	108	4,213	6,870	7,729	632	4,213	6,870	7,729
13,000	13,050	426	4,213	5,210	5,861	632	4,213	5,210	5,861	17,200	17,250	105	4,213	6,890	7,751	632	4,213	6,890	7,751	17,250	17,300	101	4,213	6,910	7,774	630	4,213	6,910	7,774
13,050	13,100	422	4,213	5,230	5,884	632	4,213	5,230	5,884	17,300	17,350	97	4,213	6,930	7,796	626	4,213	6,930	7,796	17,350	17,400	93	4,213	6,950	7,819	622	4,213	6,950	7,819
13,100	13,150	418	4,213	5,250	5,906	632	4,213	5,250	5,906	17,400	17,450	89	4,213	6,960	7,830	619	4,213	6,960	7,830	17,450	17,500	85	4,213	6,960	7,830	615	4,213	6,960	7,830
13,150	13,200	414	4,213	5,270	5,929	632	4,213	5,270	5,929	17,500	17,550	82	4,213	6,960	7,830	611	4,213	6,960	7,830	17,550	17,600	78	4,213	6,960	7,830	607	4,213	6,960	7,830
13,200	13,250	411	4,213	5,290	5,951	632	4,213	5,290	5,951	17,600	17,650	74	4,213	6,960	7,830	603	4,213	6,960	7,830	17,650	17,700	70	4,213	6,960	7,830	599	4,213	6,960	7,830
13,250	13,300	407	4,213	5,310	5,974	632	4,213	5,310	5,974	17,700	17,750	66	4,213	6,960	7,830	596	4,213	6,960	7,830	17,750	17,800	62	4,213	6,960	7,830	592	4,213	6,960	7,830
13,300	13,350	403	4,213	5,330	5,996	632	4,213	5,330	5,996	17,800	17,850	59	4,213	6,960	7,830	588	4,213	6,960	7,830	17,850	17,900	55	4,213	6,960	7,830	584	4,213	6,960	7,830
13,350	13,400	399	4,213	5,350	6,019	632	4,213	5,350	6,019	17,900	17,950	51	4,213	6,960	7,830	580	4,213	6,960	7,830	17,950	18,000	47	4,213	6,960	7,830	577	4,213	6,960	7,830
13,400	13,450	395	4,213	5,370	6,041	632	4,213	5,370	6,041	18,000	18,050	43	4,213	6,960	7,830	573	4,213	6,960	7,830	18,050	18,100	40	4,213	6,960	7,830	569	4,213	6,960	7,830
13,450	13,500	391	4,213	5,390	6,064	632	4,213	5,390	6,064	18,100	18,150	36	4,213	6,960	7,830	565	4,213	6,960	7,830	18,150	18,200	32	4,213	6,960	7,830	561	4,213	6,960	7,830
13,500	13,550	388	4,213	5,410	6,086	632	4,213	5,410	6,086	18,200	18,250	28	4,213	6,960	7,830	557	4,213	6,960	7,830	18,250	18,300	24	4,213	6,960	7,830	554	4,213	6,960	7,830
13,550	13,600	384	4,213	5,430	6,109	632	4,213	5,430	6,109	18,300	18,350	20	4,213	6,960	7,830	550	4,213	6,960	7,830	18,350	18,400	17	4,213	6,960	7,830	546	4,213	6,960	7,830
13,600	13,650	380	4,213	5,450	6,131	632	4,213	5,450	6,131																				
13,650	13,700	376	4,213	5,470	6,154	632	4,213	5,470	6,154																				
13,700	13,750	372	4,213	5,490	6,176	632	4,213	5,490	6,176																				
13,750	13,800	368	4,213	5,510	6,199	632	4,213	5,510	6,199																				
13,800	13,850	365	4,213	5,530	6,221	632	4,213	5,530	6,221																				
13,850	13,900	361	4,213	5,550	6,244	632	4,213	5,550	6,244																				
13,900	13,950	357	4,213	5,570	6,266	632	4,213	5,570	6,266																				
13,950	14,000	353	4,213	5,590	6,289	632	4,213	5,590	6,289																				
14,000	14,050	349	4,213	5,610	6,311	632	4,213	5,610	6,311																				
14,050	14,100	346	4,213	5,630	6,334	632	4,213	5,630	6,334																				
14,100	14,150	342	4,213	5,650	6,356	632	4,213	5,650	6,356																				

**Earned Income Credit (EIC) Table - Continued**

**(Caution. This is not a tax table.)**

If the amount you are looking up from the worksheet is—		And your filing status is—								If the amount you are looking up from the worksheet is—		And your filing status is—							
		Single, head of household, or qualifying surviving spouse★ and you have—				Married filing jointly and you have—						Single, head of household, or qualifying surviving spouse★ and you have—				Married filing jointly and you have—			
		0	1	2	3	0	1	2	3			0	1	2	3	0	1	2	3
At least	But less than	Your credit is—				Your credit is—				At least	But less than	Your credit is—				Your credit is—			
18,400	18,450	13	4,213	6,960	7,830	542	4,213	6,960	7,830	21,600	21,650	0	4,213	6,960	7,830	297	4,213	6,960	7,830
18,450	18,500	9	4,213	6,960	7,830	538	4,213	6,960	7,830	21,650	21,700	0	4,213	6,960	7,830	293	4,213	6,960	7,830
18,500	18,550	5	4,213	6,960	7,830	534	4,213	6,960	7,830	21,700	21,750	0	4,213	6,960	7,830	290	4,213	6,960	7,830
18,550	18,600	*	4,213	6,960	7,830	531	4,213	6,960	7,830	21,750	21,800	0	4,213	6,960	7,830	286	4,213	6,960	7,830
18,600	18,650	0	4,213	6,960	7,830	527	4,213	6,960	7,830	21,800	21,850	0	4,213	6,960	7,830	282	4,213	6,960	7,830
18,650	18,700	0	4,213	6,960	7,830	523	4,213	6,960	7,830	21,850	21,900	0	4,213	6,960	7,830	278	4,213	6,960	7,830
18,700	18,750	0	4,213	6,960	7,830	519	4,213	6,960	7,830	21,900	21,950	0	4,213	6,960	7,830	274	4,213	6,960	7,830
18,750	18,800	0	4,213	6,960	7,830	515	4,213	6,960	7,830	21,950	22,000	0	4,213	6,960	7,830	271	4,213	6,960	7,830
18,800	18,850	0	4,213	6,960	7,830	512	4,213	6,960	7,830	22,000	22,050	0	4,213	6,960	7,830	267	4,213	6,960	7,830
18,850	18,900	0	4,213	6,960	7,830	508	4,213	6,960	7,830	22,050	22,100	0	4,213	6,960	7,830	263	4,213	6,960	7,830
18,900	18,950	0	4,213	6,960	7,830	504	4,213	6,960	7,830	22,100	22,150	0	4,213	6,960	7,830	259	4,213	6,960	7,830
18,950	19,000	0	4,213	6,960	7,830	500	4,213	6,960	7,830	22,150	22,200	0	4,213	6,960	7,830	255	4,213	6,960	7,830
19,000	19,050	0	4,213	6,960	7,830	496	4,213	6,960	7,830	22,200	22,250	0	4,213	6,960	7,830	251	4,213	6,960	7,830
19,050	19,100	0	4,213	6,960	7,830	492	4,213	6,960	7,830	22,250	22,300	0	4,213	6,960	7,830	248	4,213	6,960	7,830
19,100	19,150	0	4,213	6,960	7,830	489	4,213	6,960	7,830	22,300	22,350	0	4,213	6,960	7,830	244	4,213	6,960	7,830
19,150	19,200	0	4,213	6,960	7,830	485	4,213	6,960	7,830	22,350	22,400	0	4,213	6,960	7,830	240	4,213	6,960	7,830
19,200	19,250	0	4,213	6,960	7,830	481	4,213	6,960	7,830	22,400	22,450	0	4,213	6,960	7,830	236	4,213	6,960	7,830
19,250	19,300	0	4,213	6,960	7,830	477	4,213	6,960	7,830	22,450	22,500	0	4,213	6,960	7,830	232	4,213	6,960	7,830
19,300	19,350	0	4,213	6,960	7,830	473	4,213	6,960	7,830	22,500	22,550	0	4,213	6,960	7,830	228	4,213	6,960	7,830
19,350	19,400	0	4,213	6,960	7,830	469	4,213	6,960	7,830	22,550	22,600	0	4,213	6,960	7,830	225	4,213	6,960	7,830
19,400	19,450	0	4,213	6,960	7,830	466	4,213	6,960	7,830	22,600	22,650	0	4,213	6,960	7,830	221	4,213	6,960	7,830
19,450	19,500	0	4,213	6,960	7,830	462	4,213	6,960	7,830	22,650	22,700	0	4,213	6,960	7,830	217	4,213	6,960	7,830
19,500	19,550	0	4,213	6,960	7,830	458	4,213	6,960	7,830	22,700	22,750	0	4,213	6,960	7,830	213	4,213	6,960	7,830
19,550	19,600	0	4,213	6,960	7,830	454	4,213	6,960	7,830	22,750	22,800	0	4,204	6,948	7,818	209	4,213	6,960	7,830
19,600	19,650	0	4,213	6,960	7,830	450	4,213	6,960	7,830	22,800	22,850	0	4,196	6,938	7,808	206	4,213	6,960	7,830
19,650	19,700	0	4,213	6,960	7,830	446	4,213	6,960	7,830	22,850	22,900	0	4,188	6,927	7,797	202	4,213	6,960	7,830
19,700	19,750	0	4,213	6,960	7,830	443	4,213	6,960	7,830	22,900	22,950	0	4,180	6,917	7,787	198	4,213	6,960	7,830
19,750	19,800	0	4,213	6,960	7,830	439	4,213	6,960	7,830	22,950	23,000	0	4,172	6,906	7,776	194	4,213	6,960	7,830
19,800	19,850	0	4,213	6,960	7,830	435	4,213	6,960	7,830	23,000	23,050	0	4,164	6,896	7,766	190	4,213	6,960	7,830
19,850	19,900	0	4,213	6,960	7,830	431	4,213	6,960	7,830	23,050	23,100	0	4,156	6,885	7,755	186	4,213	6,960	7,830
19,900	19,950	0	4,213	6,960	7,830	427	4,213	6,960	7,830	23,100	23,150	0	4,148	6,875	7,745	183	4,213	6,960	7,830
19,950	20,000	0	4,213	6,960	7,830	424	4,213	6,960	7,830	23,150	23,200	0	4,140	6,864	7,734	179	4,213	6,960	7,830
20,000	20,050	0	4,213	6,960	7,830	420	4,213	6,960	7,830	23,200	23,250	0	4,132	6,854	7,724	175	4,213	6,960	7,830
20,050	20,100	0	4,213	6,960	7,830	416	4,213	6,960	7,830	23,250	23,300	0	4,124	6,843	7,713	171	4,213	6,960	7,830
20,100	20,150	0	4,213	6,960	7,830	412	4,213	6,960	7,830	23,300	23,350	0	4,116	6,833	7,703	167	4,213	6,960	7,830
20,150	20,200	0	4,213	6,960	7,830	408	4,213	6,960	7,830	23,350	23,400	0	4,108	6,822	7,692	163	4,213	6,960	7,830
20,200	20,250	0	4,213	6,960	7,830	404	4,213	6,960	7,830	23,400	23,450	0	4,100	6,812	7,682	160	4,213	6,960	7,830
20,250	20,300	0	4,213	6,960	7,830	401	4,213	6,960	7,830	23,450	23,500	0	4,092	6,801	7,671	156	4,213	6,960	7,830
20,300	20,350	0	4,213	6,960	7,830	397	4,213	6,960	7,830	23,500	23,550	0	4,084	6,790	7,660	152	4,213	6,960	7,830
20,350	20,400	0	4,213	6,960	7,830	393	4,213	6,960	7,830	23,550	23,600	0	4,076	6,780	7,650	148	4,213	6,960	7,830
20,400	20,450	0	4,213	6,960	7,830	389	4,213	6,960	7,830	23,600	23,650	0	4,068	6,769	7,639	144	4,213	6,960	7,830
20,450	20,500	0	4,213	6,960	7,830	385	4,213	6,960	7,830	23,650	23,700	0	4,060	6,759	7,629	140	4,213	6,960	7,830
20,500	20,550	0	4,213	6,960	7,830	381	4,213	6,960	7,830	23,700	23,750	0	4,052	6,748	7,618	137	4,213	6,960	7,830
20,550	20,600	0	4,213	6,960	7,830	378	4,213	6,960	7,830	23,750	23,800	0	4,044	6,738	7,608	133	4,213	6,960	7,830
20,600	20,650	0	4,213	6,960	7,830	374	4,213	6,960	7,830	23,800	23,850	0	4,036	6,727	7,597	129	4,213	6,960	7,830
20,650	20,700	0	4,213	6,960	7,830	370	4,213	6,960	7,830	23,850	23,900	0	4,028	6,717	7,587	125	4,213	6,960	7,830
20,700	20,750	0	4,213	6,960	7,830	366	4,213	6,960	7,830	23,900	23,950	0	4,020	6,706	7,576	121	4,213	6,960	7,830
20,750	20,800	0	4,213	6,960	7,830	362	4,213	6,960	7,830	23,950	24,000	0	4,012	6,696	7,566	118	4,213	6,960	7,830
20,800	20,850	0	4,213	6,960	7,830	359	4,213	6,960	7,830	24,000	24,050	0	4,004	6,685	7,555	114	4,213	6,960	7,830
20,850	20,900	0	4,213	6,960	7,830	355	4,213	6,960	7,830	24,050	24,100	0	3,996	6,675	7,545	110	4,213	6,960	7,830
20,900	20,950	0	4,213	6,960	7,830	351	4,213	6,960	7,830	24,100	24,150	0	3,988	6,664	7,534	106	4,213	6,960	7,830
20,950	21,000	0	4,213	6,960	7,830	347	4,213	6,960	7,830	24,150	24,200	0	3,980	6,654	7,524	102	4,213	6,960	7,830
21,000	21,050	0	4,213	6,960	7,830	343	4,213	6,960	7,830	24,200	24,250	0	3,973	6,643	7,513	98	4,213	6,960	7,830
21,050	21,100	0	4,213	6,960	7,830	339	4,213	6,960	7,830	24,250	24,300	0	3,965	6,633	7,503	95	4,213	6,960	7,830
21,100	21,150	0	4,213	6,960	7,830	336	4,213	6,960	7,830	24,300	24,350	0	3,957	6,622	7,492	91	4,213	6,960	7,830
21,150	21,200	0	4,213	6,960	7,830	332	4,213	6,960	7,830	24,350	24,400	0	3,949	6,611	7,481	87	4,213	6,960	7,830
21,200	21,250	0	4,213	6,960	7,830	328	4,213	6,960	7,830	24,400	24,450	0	3,941	6,601	7,471	83	4,213	6,960	7,830
21,250	21,300	0	4,213	6,960	7,830	324	4,213	6,960	7,830	24,450	24,500	0	3,933	6,590	7,460	79	4,213	6,960	7,830
21,300	21,350	0	4,213	6,960	7,830	320	4,213	6,960	7,830										



**Earned Income Credit (EIC) Table - Continued**

**(Caution. This is not a tax table.)**

If the amount you are looking up from the worksheet is-		And your filing status is--								If the amount you are looking up from the worksheet is-		And your filing status is--																																					
		Single, head of household, or qualifying surviving spouse★ and you have--				Married filing jointly and you have--						Single, head of household, or qualifying surviving spouse★ and you have--				Married filing jointly and you have--																																	
		0	1	2	3	0	1	2	3			0	1	2	3	0	1	2	3																														
At least	But less than	Your credit is--				Your credit is--				At least	But less than	Your credit is--				Your credit is--																																	
31,200	31,250	0	2,854	5,169	6,039	0	3,960	6,626	7,496	34,400	34,450	0	2,343	4,495	5,365	0	3,448	5,952	6,822	34,450	34,500	0	2,335	4,484	5,354	0	3,440	5,942	6,812	34,500	34,550	0	2,327	4,474	5,344	0	3,432	5,931	6,801	34,550	34,600	0	2,319	4,463	5,333	0	3,424	5,921	6,791
31,400	31,450	0	2,822	5,127	5,997	0	3,928	6,584	7,454	34,600	34,650	0	2,311	4,453	5,323	0	3,416	5,910	6,780	34,650	34,700	0	2,303	4,442	5,312	0	3,408	5,900	6,770	34,700	34,750	0	2,295	4,432	5,302	0	3,400	5,889	6,759	34,750	34,800	0	2,287	4,421	5,291	0	3,392	5,879	6,749
31,600	31,650	0	2,790	5,085	5,955	0	3,896	6,542	7,412	34,800	34,850	0	2,279	4,411	5,281	0	3,384	5,868	6,738	34,850	34,900	0	2,271	4,400	5,270	0	3,376	5,858	6,728	34,900	34,950	0	2,263	4,390	5,260	0	3,368	5,847	6,717	34,950	35,000	0	2,255	4,379	5,249	0	3,360	5,836	6,706
31,800	31,850	0	2,758	5,042	5,912	0	3,864	6,500	7,370	35,000	35,050	0	2,247	4,369	5,239	0	3,352	5,826	6,696	35,050	35,100	0	2,239	4,358	5,228	0	3,344	5,815	6,685	35,100	35,150	0	2,231	4,348	5,218	0	3,336	5,805	6,675	35,150	35,200	0	2,223	4,337	5,207	0	3,329	5,794	6,664
31,900	31,950	0	2,742	5,021	5,891	0	3,848	6,479	7,349	35,200	35,250	0	2,215	4,326	5,196	0	3,321	5,784	6,654	35,250	35,300	0	2,207	4,316	5,186	0	3,313	5,773	6,643	35,300	35,350	0	2,199	4,305	5,175	0	3,305	5,763	6,633	35,350	35,400	0	2,191	4,295	5,165	0	3,297	5,752	6,622
32,000	32,050	0	2,726	5,000	5,870	0	3,832	6,458	7,328	35,400	35,450	0	2,183	4,284	5,154	0	3,289	5,742	6,612	32,050	32,100	0	2,718	4,990	5,860	0	3,824	6,447	7,317	32,100	32,150	0	2,710	4,979	5,849	0	3,816	6,437	7,307	32,150	32,200	0	2,702	4,969	5,839	0	3,808	6,426	7,296
32,200	32,250	0	2,694	4,958	5,828	0	3,800	6,416	7,286	35,450	35,500	0	2,175	4,274	5,144	0	3,281	5,731	6,601	32,250	32,300	0	2,686	4,948	5,818	0	3,792	6,405	7,275	32,300	32,350	0	2,678	4,937	5,807	0	3,784	6,395	7,265	32,350	32,400	0	2,670	4,927	5,797	0	3,776	6,384	7,254
32,400	32,450	0	2,662	4,916	5,786	0	3,768	6,373	7,243	35,500	35,550	0	2,167	4,263	5,133	0	3,273	5,721	6,591	32,450	32,500	0	2,654	4,906	5,776	0	3,760	6,363	7,233	32,500	32,550	0	2,646	4,895	5,765	0	3,752	6,352	7,222	32,550	32,600	0	2,638	4,885	5,755	0	3,744	6,342	7,212
32,600	32,650	0	2,630	4,874	5,744	0	3,736	6,331	7,201	35,550	35,600	0	2,159	4,253	5,123	0	3,265	5,710	6,580	32,650	32,700	0	2,622	4,863	5,733	0	3,728	6,321	7,191	32,700	32,750	0	2,614	4,853	5,723	0	3,720	6,310	7,180	32,750	32,800	0	2,606	4,842	5,712	0	3,712	6,300	7,170
32,800	32,850	0	2,598	4,832	5,702	0	3,704	6,289	7,159	35,600	35,650	0	2,151	4,242	5,112	0	3,257	5,700	6,570	32,850	32,900	0	2,590	4,821	5,691	0	3,696	6,279	7,149	32,900	32,950	0	2,582	4,811	5,681	0	3,688	6,268	7,138	32,950	33,000	0	2,574	4,800	5,670	0	3,680	6,258	7,128
33,000	33,050	0	2,566	4,790	5,660	0	3,672	6,247	7,117	35,650	35,700	0	2,143	4,232	5,102	0	3,249	5,689	6,559	33,050	33,100	0	2,558	4,779	5,649	0	3,664	6,237	7,107	33,100	33,150	0	2,550	4,769	5,639	0	3,656	6,226	7,096	33,150	33,200	0	2,542	4,758	5,628	0	3,648	6,216	7,086
33,200	33,250	0	2,534	4,748	5,618	0	3,640	6,205	7,075	35,700	35,750	0	2,135	4,221	5,091	0	3,241	5,678	6,548	33,250	33,300	0	2,526	4,737	5,607	0	3,632	6,194	7,064	33,300	33,350	0	2,518	4,727	5,597	0	3,624	6,184	7,054	33,350	33,400	0	2,510	4,716	5,586	0	3,616	6,173	7,043
33,400	33,450	0	2,502	4,706	5,576	0	3,608	6,163	7,033	35,750	35,800	0	2,127	4,211	5,081	0	3,233	5,668	6,538	33,450	33,500	0	2,494	4,695	5,565	0	3,600	6,152	7,022	33,500	33,550	0	2,486	4,684	5,554	0	3,592	6,142	7,012	33,550	33,600	0	2,478	4,674	5,544	0	3,584	6,131	7,001
33,600	33,650	0	2,470	4,663	5,533	0	3,576	6,121	6,991	35,800	35,850	0	2,119	4,200	5,070	0	3,225	5,657	6,527	33,650	33,700	0	2,462	4,653	5,523	0	3,568	6,110	6,980	33,700	33,750	0	2,454	4,642	5,512	0	3,560	6,100	6,970	33,750	33,800	0	2,446	4,632	5,502	0	3,552	6,089	6,959
33,800	33,850	0	2,438	4,621	5,491	0	3,544	6,079	6,949	35,850	35,900	0	2,111	4,190	5,060	0	3,217	5,647	6,517	33,850	33,900	0	2,430	4,611	5,481	0	3,536	6,068	6,938	33,900	33,950	0	2,422	4,600	5,470	0	3,528	6,058	6,928	33,950	34,000	0	2,414	4,590	5,460	0	3,520	6,047	6,917
34,000	34,050	0	2,406	4,579	5,449	0	3,512	6,037	6,907	35,900	35,950	0	2,103	4,179	5,049	0	3,209	5,636	6,506	34,050	34,100	0	2,398	4,569	5,439	0	3,504	6,026	6,896	34,100	34,150	0	2,390	4,558	5,428	0	3,496	6,015	6,885	34,150	34,200	0	2,382	4,548	5,418	0	3,488	6,005	6,875
34,200	34,250	0	2,375	4,537	5,407	0	3,480	5,994	6,864	35,950	36,000	0	2,095	4,168	5,038	0	3,201	5,626	6,496	34,250	34,300	0	2,367	4,527	5,397	0	3,472	5,984	6,854	34,300	34,350	0	2,359	4,516	5,386	0	3,464	5,973	6,843	34,350	34,400	0	2,351	4,505	5,375	0	3,456	5,963	6,833
34,400	34,450	0	2,343	4,495	5,365	0	3,448	5,952	6,822	36,000	36,050	0	2,087	4,158	5,028	0	3,193	5,615	6,485	34,450	34,500	0	2,335	4,484	5,354	0	3,432	5,942	6,812	34,500	34,550	0	2,327	4,474	5,344	0	3,424	5,931	6,801	34,550	34,600	0	2,319	4,463	5,333	0	3,416	5,921	6,791
34,600	34,650	0	2,311	4,453	5,323	0	3,416	5,910	6,780	36,050	36,100	0	2,079	4,147	5,017	0	3,185	5,605	6,475	34,650	34,700	0	2,303	4,442	5,312	0	3,408	5,900	6,770	34,700	34,750	0	2,295	4,432	5,302	0	3,400	5,889	6,759	34,750	34,800	0	2,287	4,421	5,291	0	3,392	5,879	6,749
34,800	34,850	0	2,279	4,411	5,281	0	3,384	5,868	6,738	36,100	36,150	0	2,071	4,137	5,007	0	3,177	5,594	6,464	34,850	34,900	0	2,271	4,400	5,270	0	3,376	5,858	6,728	34,900	34,950	0	2,263	4,390	5,260	0	3,368	5,847	6,717	34,950	35,000	0	2,255	4,379	5,249	0	3,360	5,836	6,706
35,000	35,050	0	2,247	4,369	5,239	0	3,352	5,826	6,696	36,150	36,200	0	2,063	4,126	4,996	0	3,169	5,584	6,454	35,050	35,100	0	2,239	4,358	5,228	0	3,344	5,815	6,685	35,100	35,150	0	2,231	4,348	5,218	0	3,336	5,805	6,675	35,150	35,200	0	2,223	4,337	5,207	0	3,329	5,794	6,664
35,200	35,250	0	2,215	4,326	5,196	0	3,321	5,784	6,654	36,200	36,250	0	2,055	4,116	4,986	0	3,161	5,573	6,443	35,250	35,300	0	2,218	4,316	5,186	0	3,313	5,773	6,643	35,300	35,350	0	2,210	4,305	5,175	0	3,305	5,763	6,633	35,350	35,400	0	2,202	4,295	5,165	0	3,297	5,752	6,622
35,400	35,450	0	2,183	4,284	5,154	0	3,289	5,742	6,612	36,250	36,300	0	2,047	4,105	4,975	0	3,153	5,563	6,433	35,450	35,500	0	2,175	4,274	5,144	0	3,281	5,731	6,601	35,500	35,550	0	2,167	4,263	5,133	0	3,273	5,721	6,591	35,550	35,600	0	2,159	4,253	5,123	0	3,265	5,710	6,580
35,600	35,650	0	2,151	4,242	5,112	0	3,257	5,700	6,570	36,300	36,350	0	2,039	4,095	4,965	0	3,145	5,552	6,422	35,650	35,700	0	2,143	4,232	5,102	0	3,249	5,689	6,559	35,700	35,750	0	2,135	4,221	5,091	0	3,241	5,678	6,548	35,750	35,800	0	2,127	4,211	5,081	0	3,233	5,668	6,538
35,800	35,850	0	2,119	4,200	5,070	0	3,225	5,657	6,527	36,350	36,400	0	2,031	4,084	4,954	0	3,137	5,542	6,412	35,850	35,900	0	2,111	4,190	5,060	0	3,217	5,647	6,517	35,900	35,950	0	2,103	4,179	5,049	0	3,209	5,636	6,506	35,950	36,000								



**Earned Income Credit (EIC) Table - Continued**

**(Caution. This is not a tax table.)**

If the amount you are looking up from the worksheet is-		And your filing status is--								If the amount you are looking up from the worksheet is-		And your filing status is--							
		Single, head of household, or qualifying surviving spouse★ and you have--				Married filing jointly and you have--						Single, head of household, or qualifying surviving spouse★ and you have--				Married filing jointly and you have--			
		0	1	2	3	0	1	2	3			0	1	2	3	0	1	2	3
At least	But less than	Your credit is--				Your credit is--				At least	But less than	Your credit is--				Your credit is--			
37,600	37,650	0	1,831	3,821	4,691	0	2,937	5,278	6,148	40,800	40,850	0	1,320	3,147	4,017	0	2,426	4,604	5,474
37,650	37,700	0	1,823	3,810	4,680	0	2,929	5,268	6,138	40,850	40,900	0	1,312	3,137	4,007	0	2,418	4,594	5,464
37,700	37,750	0	1,815	3,800	4,670	0	2,921	5,257	6,127	40,900	40,950	0	1,304	3,126	3,996	0	2,410	4,583	5,453
37,750	37,800	0	1,807	3,789	4,659	0	2,913	5,247	6,117	40,950	41,000	0	1,296	3,115	3,985	0	2,402	4,573	5,443
37,800	37,850	0	1,799	3,779	4,649	0	2,905	5,236	6,106	41,000	41,050	0	1,288	3,105	3,975	0	2,394	4,562	5,432
37,850	37,900	0	1,791	3,768	4,638	0	2,897	5,226	6,096	41,050	41,100	0	1,280	3,094	3,964	0	2,386	4,552	5,422
37,900	37,950	0	1,783	3,758	4,628	0	2,889	5,215	6,085	41,100	41,150	0	1,272	3,084	3,954	0	2,378	4,541	5,411
37,950	38,000	0	1,775	3,747	4,617	0	2,881	5,205	6,075	41,150	41,200	0	1,264	3,073	3,943	0	2,370	4,531	5,401
38,000	38,050	0	1,767	3,737	4,607	0	2,873	5,194	6,064	41,200	41,250	0	1,256	3,063	3,933	0	2,362	4,520	5,390
38,050	38,100	0	1,759	3,726	4,596	0	2,865	5,184	6,054	41,250	41,300	0	1,248	3,052	3,922	0	2,354	4,510	5,380
38,100	38,150	0	1,751	3,716	4,586	0	2,857	5,173	6,043	41,300	41,350	0	1,240	3,042	3,912	0	2,346	4,499	5,369
38,150	38,200	0	1,743	3,705	4,575	0	2,849	5,163	6,033	41,350	41,400	0	1,232	3,031	3,901	0	2,338	4,489	5,359
38,200	38,250	0	1,735	3,695	4,565	0	2,841	5,152	6,022	41,400	41,450	0	1,224	3,021	3,891	0	2,330	4,478	5,348
38,250	38,300	0	1,727	3,684	4,554	0	2,833	5,141	6,011	41,450	41,500	0	1,216	3,010	3,880	0	2,322	4,468	5,338
38,300	38,350	0	1,719	3,674	4,544	0	2,825	5,131	6,001	41,500	41,550	0	1,208	3,000	3,870	0	2,314	4,457	5,327
38,350	38,400	0	1,711	3,663	4,533	0	2,817	5,120	5,990	41,550	41,600	0	1,200	2,989	3,859	0	2,306	4,446	5,316
38,400	38,450	0	1,703	3,653	4,523	0	2,809	5,110	5,980	41,600	41,650	0	1,192	2,979	3,849	0	2,298	4,436	5,306
38,450	38,500	0	1,695	3,642	4,512	0	2,801	5,099	5,969	41,650	41,700	0	1,184	2,968	3,838	0	2,290	4,425	5,295
38,500	38,550	0	1,687	3,631	4,501	0	2,793	5,089	5,959	41,700	41,750	0	1,176	2,958	3,828	0	2,282	4,415	5,285
38,550	38,600	0	1,679	3,621	4,491	0	2,785	5,078	5,948	41,750	41,800	0	1,168	2,947	3,817	0	2,274	4,404	5,274
38,600	38,650	0	1,671	3,610	4,480	0	2,777	5,068	5,938	41,800	41,850	0	1,160	2,936	3,806	0	2,266	4,394	5,264
38,650	38,700	0	1,663	3,600	4,470	0	2,769	5,057	5,927	41,850	41,900	0	1,152	2,926	3,796	0	2,258	4,383	5,253
38,700	38,750	0	1,655	3,589	4,459	0	2,761	5,047	5,917	41,900	41,950	0	1,144	2,915	3,785	0	2,250	4,373	5,243
38,750	38,800	0	1,647	3,579	4,449	0	2,753	5,036	5,906	41,950	42,000	0	1,136	2,905	3,775	0	2,242	4,362	5,232
38,800	38,850	0	1,639	3,568	4,438	0	2,745	5,026	5,896	42,000	42,050	0	1,128	2,894	3,764	0	2,234	4,352	5,222
38,850	38,900	0	1,631	3,558	4,428	0	2,737	5,015	5,885	42,050	42,100	0	1,120	2,884	3,754	0	2,226	4,341	5,211
38,900	38,950	0	1,623	3,547	4,417	0	2,729	5,005	5,875	42,100	42,150	0	1,112	2,873	3,743	0	2,218	4,331	5,201
38,950	39,000	0	1,615	3,537	4,407	0	2,721	4,994	5,864	42,150	42,200	0	1,104	2,863	3,733	0	2,210	4,320	5,190
39,000	39,050	0	1,607	3,526	4,396	0	2,713	4,984	5,854	42,200	42,250	0	1,096	2,852	3,722	0	2,202	4,310	5,180
39,050	39,100	0	1,599	3,516	4,386	0	2,705	4,973	5,843	42,250	42,300	0	1,088	2,842	3,712	0	2,194	4,299	5,169
39,100	39,150	0	1,591	3,505	4,375	0	2,697	4,962	5,832	42,300	42,350	0	1,080	2,831	3,701	0	2,186	4,289	5,159
39,150	39,200	0	1,583	3,495	4,365	0	2,689	4,952	5,822	42,350	42,400	0	1,072	2,821	3,691	0	2,178	4,278	5,148
39,200	39,250	0	1,575	3,484	4,354	0	2,681	4,941	5,811	42,400	42,450	0	1,064	2,810	3,680	0	2,170	4,267	5,137
39,250	39,300	0	1,567	3,474	4,344	0	2,673	4,931	5,801	42,450	42,500	0	1,056	2,800	3,670	0	2,162	4,257	5,127
39,300	39,350	0	1,560	3,463	4,333	0	2,665	4,920	5,790	42,500	42,550	0	1,048	2,789	3,659	0	2,154	4,246	5,116
39,350	39,400	0	1,552	3,452	4,322	0	2,657	4,910	5,780	42,550	42,600	0	1,040	2,779	3,649	0	2,146	4,236	5,106
39,400	39,450	0	1,544	3,442	4,312	0	2,649	4,899	5,769	42,600	42,650	0	1,032	2,768	3,638	0	2,138	4,225	5,095
39,450	39,500	0	1,536	3,431	4,301	0	2,641	4,889	5,759	42,650	42,700	0	1,024	2,757	3,627	0	2,130	4,215	5,085
39,500	39,550	0	1,528	3,421	4,291	0	2,633	4,878	5,748	42,700	42,750	0	1,016	2,747	3,617	0	2,122	4,204	5,074
39,550	39,600	0	1,520	3,410	4,280	0	2,625	4,868	5,738	42,750	42,800	0	1,008	2,736	3,606	0	2,114	4,194	5,064
39,600	39,650	0	1,512	3,400	4,270	0	2,617	4,857	5,727	42,800	42,850	0	1,000	2,726	3,596	0	2,106	4,183	5,053
39,650	39,700	0	1,504	3,389	4,259	0	2,609	4,847	5,717	42,850	42,900	0	992	2,715	3,585	0	2,098	4,173	5,043
39,700	39,750	0	1,496	3,379	4,249	0	2,601	4,836	5,706	42,900	42,950	0	984	2,705	3,575	0	2,090	4,162	5,032
39,750	39,800	0	1,488	3,368	4,238	0	2,593	4,826	5,696	42,950	43,000	0	976	2,694	3,564	0	2,082	4,152	5,022
39,800	39,850	0	1,480	3,358	4,228	0	2,585	4,815	5,685	43,000	43,050	0	968	2,684	3,554	0	2,074	4,141	5,011
39,850	39,900	0	1,472	3,347	4,217	0	2,577	4,805	5,675	43,050	43,100	0	960	2,673	3,543	0	2,066	4,131	5,001
39,900	39,950	0	1,464	3,337	4,207	0	2,569	4,794	5,664	43,100	43,150	0	952	2,663	3,533	0	2,058	4,120	4,990
39,950	40,000	0	1,456	3,326	4,196	0	2,561	4,783	5,653	43,150	43,200	0	944	2,652	3,522	0	2,050	4,110	4,980
40,000	40,050	0	1,448	3,316	4,186	0	2,553	4,773	5,643	43,200	43,250	0	936	2,642	3,512	0	2,042	4,099	4,969
40,050	40,100	0	1,440	3,305	4,175	0	2,545	4,762	5,632	43,250	43,300	0	928	2,631	3,501	0	2,034	4,088	4,958
40,100	40,150	0	1,432	3,295	4,165	0	2,537	4,752	5,622	43,300	43,350	0	920	2,621	3,491	0	2,026	4,078	4,948
40,150	40,200	0	1,424	3,284	4,154	0	2,530	4,741	5,611	43,350	43,400	0	912	2,610	3,480	0	2,018	4,067	4,937
40,200	40,250	0	1,416	3,273	4,143	0	2,522	4,731	5,601	43,400	43,450	0	904	2,600	3,470	0	2,010	4,057	4,927
40,250	40,300	0	1,408	3,263	4,133	0	2,514	4,720	5,590	43,450	43,500	0	896	2,589	3,459	0	2,002	4,046	4,916
40,300	40,350	0	1,400	3,252	4,122	0	2,506	4,710	5,580	43,500	43,550	0	888	2,578	3,448	0	1,994	4,036	4,906
40,350	40,400	0	1,392	3,242	4,112	0	2,498	4,699	5,569	43,550	43,600	0	880	2,568	3,438	0	1,986	4,025	4,895
40,400	40,450	0	1,384	3,231	4,101	0	2,490	4,689	5,559	43,600	43,650	0	872	2,557	3,427	0	1,978	4,015	4,885
40,450	40,500	0	1,376	3,221	4,091	0	2,482	4,678	5,548	43,650	43,700	0	864	2,547	3,417	0	1,970	4,004	4,874
40,500	40,550	0	1,368	3,210	4,080	0	2,474	4,668	5,538	43,700	43,750	0	856	2,536	3,406	0	1,962	3,994	4,864
40,550	40,600	0	1,360	3,200	4,070	0	2,466	4,657	5,527	43,750	43,800	0	848	2,526	3,396	0			

**Earned Income Credit (EIC) Table - Continued**

**(Caution. This is not a tax table.)**

If the amount you are looking up from the worksheet is-		And your filing status is-								If the amount you are looking up from the worksheet is-		And your filing status is-							
		Single, head of household, or qualifying surviving spouse* and you have-				Married filing jointly and you have-						Single, head of household, or qualifying surviving spouse* and you have-				Married filing jointly and you have-			
		0	1	2	3	0	1	2	3			0	1	2	3	0	1	2	3
At least	But less than	Your credit is-				Your credit is-				At least	But less than	Your credit is-				Your credit is-			
44,000	44,050	0	808	2,473	3,343	0	1,914	3,931	4,801	47,200	47,250	0	297	1,799	2,669	0	1,403	3,257	4,127
44,050	44,100	0	800	2,463	3,333	0	1,906	3,920	4,790	47,250	47,300	0	289	1,789	2,659	0	1,395	3,246	4,116
44,100	44,150	0	792	2,452	3,322	0	1,898	3,909	4,779	47,300	47,350	0	281	1,778	2,648	0	1,387	3,236	4,106
44,150	44,200	0	784	2,442	3,312	0	1,890	3,899	4,769	47,350	47,400	0	273	1,768	2,638	0	1,379	3,225	4,095
44,200	44,250	0	777	2,431	3,301	0	1,882	3,888	4,758	47,400	47,450	0	265	1,757	2,627	0	1,371	3,214	4,084
44,250	44,300	0	769	2,421	3,291	0	1,874	3,878	4,748	47,450	47,500	0	257	1,747	2,617	0	1,363	3,204	4,074
44,300	44,350	0	761	2,410	3,280	0	1,866	3,867	4,737	47,500	47,550	0	249	1,736	2,606	0	1,355	3,193	4,063
44,350	44,400	0	753	2,399	3,269	0	1,858	3,857	4,727	47,550	47,600	0	241	1,726	2,596	0	1,347	3,183	4,053
44,400	44,450	0	745	2,389	3,259	0	1,850	3,846	4,716	47,600	47,650	0	233	1,715	2,585	0	1,339	3,172	4,042
44,450	44,500	0	737	2,378	3,248	0	1,842	3,836	4,706	47,650	47,700	0	225	1,704	2,574	0	1,331	3,162	4,032
44,500	44,550	0	729	2,368	3,238	0	1,834	3,825	4,695	47,700	47,750	0	217	1,694	2,564	0	1,323	3,151	4,021
44,550	44,600	0	721	2,357	3,227	0	1,826	3,815	4,685	47,750	47,800	0	209	1,683	2,553	0	1,315	3,141	4,011
44,600	44,650	0	713	2,347	3,217	0	1,818	3,804	4,674	47,800	47,850	0	201	1,673	2,543	0	1,307	3,130	4,000
44,650	44,700	0	705	2,336	3,206	0	1,810	3,794	4,664	47,850	47,900	0	193	1,662	2,532	0	1,299	3,120	3,990
44,700	44,750	0	697	2,326	3,196	0	1,802	3,783	4,653	47,900	47,950	0	185	1,652	2,522	0	1,291	3,109	3,979
44,750	44,800	0	689	2,315	3,185	0	1,794	3,773	4,643	47,950	48,000	0	177	1,641	2,511	0	1,283	3,099	3,969
44,800	44,850	0	681	2,305	3,175	0	1,786	3,762	4,632	48,000	48,050	0	169	1,631	2,501	0	1,275	3,088	3,958
44,850	44,900	0	673	2,294	3,164	0	1,778	3,752	4,622	48,050	48,100	0	161	1,620	2,490	0	1,267	3,078	3,948
44,900	44,950	0	665	2,284	3,154	0	1,770	3,741	4,611	48,100	48,150	0	153	1,610	2,480	0	1,259	3,067	3,937
44,950	45,000	0	657	2,273	3,143	0	1,762	3,730	4,600	48,150	48,200	0	145	1,599	2,469	0	1,251	3,057	3,927
45,000	45,050	0	649	2,263	3,133	0	1,754	3,720	4,590	48,200	48,250	0	137	1,589	2,459	0	1,243	3,046	3,916
45,050	45,100	0	641	2,252	3,122	0	1,746	3,709	4,579	48,250	48,300	0	129	1,578	2,448	0	1,235	3,035	3,905
45,100	45,150	0	633	2,242	3,112	0	1,738	3,699	4,569	48,300	48,350	0	121	1,568	2,438	0	1,227	3,025	3,895
45,150	45,200	0	625	2,231	3,101	0	1,731	3,688	4,558	48,350	48,400	0	113	1,557	2,427	0	1,219	3,014	3,884
45,200	45,250	0	617	2,220	3,090	0	1,723	3,678	4,548	48,400	48,450	0	105	1,547	2,417	0	1,211	3,004	3,874
45,250	45,300	0	609	2,210	3,080	0	1,715	3,667	4,537	48,450	48,500	0	97	1,536	2,406	0	1,203	2,993	3,863
45,300	45,350	0	601	2,199	3,069	0	1,707	3,657	4,527	48,500	48,550	0	89	1,525	2,395	0	1,195	2,983	3,853
45,350	45,400	0	593	2,189	3,059	0	1,699	3,646	4,516	48,550	48,600	0	81	1,515	2,385	0	1,187	2,972	3,842
45,400	45,450	0	585	2,178	3,048	0	1,691	3,636	4,506	48,600	48,650	0	73	1,504	2,374	0	1,179	2,962	3,832
45,450	45,500	0	577	2,168	3,038	0	1,683	3,625	4,495	48,650	48,700	0	65	1,494	2,364	0	1,171	2,951	3,821
45,500	45,550	0	569	2,157	3,027	0	1,675	3,615	4,485	48,700	48,750	0	57	1,483	2,353	0	1,163	2,941	3,811
45,550	45,600	0	561	2,147	3,017	0	1,667	3,604	4,474	48,750	48,800	0	49	1,473	2,343	0	1,155	2,930	3,800
45,600	45,650	0	553	2,136	3,006	0	1,659	3,594	4,464	48,800	48,850	0	41	1,462	2,332	0	1,147	2,920	3,790
45,650	45,700	0	545	2,126	2,996	0	1,651	3,583	4,453	48,850	48,900	0	33	1,452	2,322	0	1,139	2,909	3,779
45,700	45,750	0	537	2,115	2,985	0	1,643	3,572	4,442	48,900	48,950	0	25	1,441	2,311	0	1,131	2,899	3,769
45,750	45,800	0	529	2,105	2,975	0	1,635	3,562	4,432	48,950	49,000	0	17	1,431	2,301	0	1,123	2,888	3,758
45,800	45,850	0	521	2,094	2,964	0	1,627	3,551	4,421	49,000	49,050	0	9	1,420	2,290	0	1,115	2,878	3,748
45,850	45,900	0	513	2,084	2,954	0	1,619	3,541	4,411	49,050	49,100	0	*	1,410	2,280	0	1,107	2,867	3,737
45,900	45,950	0	505	2,073	2,943	0	1,611	3,530	4,400	49,100	49,150	0	0	1,399	2,269	0	1,099	2,856	3,726
45,950	46,000	0	497	2,062	2,932	0	1,603	3,520	4,390	49,150	49,200	0	0	1,389	2,259	0	1,091	2,846	3,716
46,000	46,050	0	489	2,052	2,922	0	1,595	3,509	4,379	49,200	49,250	0	0	1,378	2,248	0	1,083	2,835	3,705
46,050	46,100	0	481	2,041	2,911	0	1,587	3,499	4,369	49,250	49,300	0	0	1,368	2,238	0	1,075	2,825	3,695
46,100	46,150	0	473	2,031	2,901	0	1,579	3,488	4,358	49,300	49,350	0	0	1,357	2,227	0	1,067	2,814	3,684
46,150	46,200	0	465	2,020	2,890	0	1,571	3,478	4,348	49,350	49,400	0	0	1,346	2,216	0	1,059	2,804	3,674
46,200	46,250	0	457	2,010	2,880	0	1,563	3,467	4,337	49,400	49,450	0	0	1,336	2,206	0	1,051	2,793	3,663
46,250	46,300	0	449	1,999	2,869	0	1,555	3,457	4,327	49,450	49,500	0	0	1,325	2,195	0	1,043	2,783	3,653
46,300	46,350	0	441	1,989	2,859	0	1,547	3,446	4,316	49,500	49,550	0	0	1,315	2,185	0	1,035	2,772	3,642
46,350	46,400	0	433	1,978	2,848	0	1,539	3,436	4,306	49,550	49,600	0	0	1,304	2,174	0	1,027	2,762	3,632
46,400	46,450	0	425	1,968	2,838	0	1,531	3,425	4,295	49,600	49,650	0	0	1,294	2,164	0	1,019	2,751	3,621
46,450	46,500	0	417	1,957	2,827	0	1,523	3,415	4,285	49,650	49,700	0	0	1,283	2,153	0	1,011	2,741	3,611
46,500	46,550	0	409	1,947	2,817	0	1,515	3,404	4,274	49,700	49,750	0	0	1,273	2,143	0	1,003	2,730	3,600
46,550	46,600	0	401	1,936	2,806	0	1,507	3,393	4,263	49,750	49,800	0	0	1,262	2,132	0	995	2,720	3,590
46,600	46,650	0	393	1,926	2,796	0	1,499	3,383	4,253	49,800	49,850	0	0	1,252	2,122	0	987	2,709	3,579
46,650	46,700	0	385	1,915	2,785	0	1,491	3,372	4,242	49,850	49,900	0	0	1,241	2,111	0	979	2,699	3,569
46,700	46,750	0	377	1,905	2,775	0	1,483	3,362	4,232	49,900	49,950	0	0	1,231	2,101	0	971	2,688	3,558
46,750	46,800	0	369	1,894	2,764	0	1,475	3,351	4,221	49,950	50,000	0	0	1,220	2,090	0	963	2,677	3,547
46,800	46,850	0	361	1,883	2,753	0	1,467	3,341	4,211	50,000	50,050	0	0	1,210	2,080	0	955	2,667	3,537
46,850	46,900	0	353	1,873	2,743	0	1,459	3,330	4,200	50,050	50,100	0	0	1,199	2,069	0	947	2,656	3,526
46,900	46,950	0	345	1,862	2,732	0	1,451	3,320	4,190	50,100	50,150	0	0	1,189	2,059	0	939	2,646	3,516
46,950	47,000	0	337	1,852	2,722	0	1,443	3,309	4,179	50,150	50,200	0	0	1,178	2,048	0	932	2,635	3,505
47,000	47,050	0	329	1,841	2,711	0	1,435	3,299	4,169	50,200	50,250	0	0	1,167	2,037	0	924	2,625	3,495
47,050	47,100	0	321	1,831	2,701	0													

**Earned Income Credit (EIC) Table - Continued**

**(Caution. This is not a tax table.)**

If the amount you are looking up from the worksheet is—		And your filing status is—								If the amount you are looking up from the worksheet is—		And your filing status is—							
		Single, head of household, or qualifying surviving spouse* and you have—				Married filing jointly and you have—						Single, head of household, or qualifying surviving spouse* and you have—				Married filing jointly and you have—			
		0	1	2	3	0	1	2	3			0	1	2	3	0	1	2	3
At least	But less than	Your credit is—				Your credit is—				At least	But less than	Your credit is—				Your credit is—			
50,400	50,450	0	0	1,125	1,995	0	892	2,583	3,453	53,200	53,250	0	0	536	1,406	0	444	1,993	2,863
50,450	50,500	0	0	1,115	1,985	0	884	2,572	3,442	53,250	53,300	0	0	525	1,395	0	436	1,982	2,852
50,500	50,550	0	0	1,104	1,974	0	876	2,562	3,432	53,300	53,350	0	0	515	1,385	0	428	1,972	2,842
50,550	50,600	0	0	1,094	1,964	0	868	2,551	3,421	53,350	53,400	0	0	504	1,374	0	420	1,961	2,831
50,600	50,650	0	0	1,083	1,953	0	860	2,541	3,411	53,400	53,450	0	0	494	1,364	0	412	1,951	2,821
50,650	50,700	0	0	1,073	1,943	0	852	2,530	3,400	53,450	53,500	0	0	483	1,353	0	404	1,940	2,810
50,700	50,750	0	0	1,062	1,932	0	844	2,519	3,389	53,500	53,550	0	0	472	1,342	0	396	1,930	2,800
50,750	50,800	0	0	1,052	1,922	0	836	2,509	3,379	53,550	53,600	0	0	462	1,332	0	388	1,919	2,789
50,800	50,850	0	0	1,041	1,911	0	828	2,498	3,368	53,600	53,650	0	0	451	1,321	0	380	1,909	2,779
50,850	50,900	0	0	1,031	1,901	0	820	2,488	3,358	53,650	53,700	0	0	441	1,311	0	372	1,898	2,768
50,900	50,950	0	0	1,020	1,890	0	812	2,477	3,347	53,700	53,750	0	0	430	1,300	0	364	1,888	2,758
50,950	51,000	0	0	1,009	1,879	0	804	2,467	3,337	53,750	53,800	0	0	420	1,290	0	356	1,877	2,747
51,000	51,050	0	0	999	1,869	0	796	2,456	3,326	53,800	53,850	0	0	409	1,279	0	348	1,867	2,737
51,050	51,100	0	0	988	1,858	0	788	2,446	3,316	53,850	53,900	0	0	399	1,269	0	340	1,856	2,726
51,100	51,150	0	0	978	1,848	0	780	2,435	3,305	53,900	53,950	0	0	388	1,258	0	332	1,846	2,716
51,150	51,200	0	0	967	1,837	0	772	2,425	3,295	53,950	54,000	0	0	378	1,248	0	324	1,835	2,705
51,200	51,250	0	0	957	1,827	0	764	2,414	3,284	54,000	54,050	0	0	367	1,237	0	316	1,825	2,695
51,250	51,300	0	0	946	1,816	0	756	2,404	3,274	54,050	54,100	0	0	357	1,227	0	308	1,814	2,684
51,300	51,350	0	0	936	1,806	0	748	2,393	3,263	54,100	54,150	0	0	346	1,216	0	300	1,803	2,673
51,350	51,400	0	0	925	1,795	0	740	2,383	3,253	54,150	54,200	0	0	336	1,206	0	292	1,793	2,663
51,400	51,450	0	0	915	1,785	0	732	2,372	3,242	54,200	54,250	0	0	325	1,195	0	284	1,782	2,652
51,450	51,500	0	0	904	1,774	0	724	2,362	3,232	54,250	54,300	0	0	315	1,185	0	276	1,772	2,642
51,500	51,550	0	0	894	1,764	0	716	2,351	3,221	54,300	54,350	0	0	304	1,174	0	268	1,761	2,631
51,550	51,600	0	0	883	1,753	0	708	2,340	3,210	54,350	54,400	0	0	293	1,163	0	260	1,751	2,621
51,600	51,650	0	0	873	1,743	0	700	2,330	3,200	54,400	54,450	0	0	283	1,153	0	252	1,740	2,610
51,650	51,700	0	0	862	1,732	0	692	2,319	3,189	54,450	54,500	0	0	272	1,142	0	244	1,730	2,600
51,700	51,750	0	0	852	1,722	0	684	2,309	3,179	54,500	54,550	0	0	262	1,132	0	236	1,719	2,589
51,750	51,800	0	0	841	1,711	0	676	2,298	3,168	54,550	54,600	0	0	251	1,121	0	228	1,709	2,579
51,800	51,850	0	0	830	1,700	0	668	2,288	3,158	54,600	54,650	0	0	241	1,111	0	220	1,698	2,568
51,850	51,900	0	0	820	1,690	0	660	2,277	3,147	54,650	54,700	0	0	230	1,100	0	212	1,688	2,558
51,900	51,950	0	0	809	1,679	0	652	2,267	3,137	54,700	54,750	0	0	220	1,090	0	204	1,677	2,547
51,950	52,000	0	0	799	1,669	0	644	2,256	3,126	54,750	54,800	0	0	209	1,079	0	196	1,667	2,537
52,000	52,050	0	0	788	1,658	0	636	2,246	3,116	54,800	54,850	0	0	199	1,069	0	188	1,656	2,526
52,050	52,100	0	0	778	1,648	0	628	2,235	3,105	54,850	54,900	0	0	188	1,058	0	180	1,646	2,516
52,100	52,150	0	0	767	1,637	0	620	2,225	3,095	54,900	54,950	0	0	178	1,048	0	172	1,635	2,505
52,150	52,200	0	0	757	1,627	0	612	2,214	3,084	54,950	55,000	0	0	167	1,037	0	164	1,624	2,494
52,200	52,250	0	0	746	1,616	0	604	2,204	3,074	55,000	55,050	0	0	157	1,027	0	156	1,614	2,484
52,250	52,300	0	0	736	1,606	0	596	2,193	3,063	55,050	55,100	0	0	146	1,016	0	148	1,603	2,473
52,300	52,350	0	0	725	1,595	0	588	2,183	3,053	55,100	55,150	0	0	136	1,006	0	140	1,593	2,463
52,350	52,400	0	0	715	1,585	0	580	2,172	3,042	55,150	55,200	0	0	125	995	0	133	1,582	2,452
52,400	52,450	0	0	704	1,574	0	572	2,161	3,031	55,200	55,250	0	0	114	984	0	125	1,572	2,442
52,450	52,500	0	0	694	1,564	0	564	2,151	3,021	55,250	55,300	0	0	104	974	0	117	1,561	2,431
52,500	52,550	0	0	683	1,553	0	556	2,140	3,010	55,300	55,350	0	0	93	963	0	109	1,551	2,421
52,550	52,600	0	0	673	1,543	0	548	2,130	3,000	55,350	55,400	0	0	83	953	0	101	1,540	2,410
52,600	52,650	0	0	662	1,532	0	540	2,119	2,989	55,400	55,450	0	0	72	942	0	93	1,530	2,400
52,650	52,700	0	0	651	1,521	0	532	2,109	2,979	55,450	55,500	0	0	62	932	0	85	1,519	2,389
52,700	52,750	0	0	641	1,511	0	524	2,098	2,968	55,500	55,550	0	0	51	921	0	77	1,509	2,379
52,750	52,800	0	0	630	1,500	0	516	2,088	2,958	55,550	55,600	0	0	41	911	0	69	1,498	2,368
52,800	52,850	0	0	620	1,490	0	508	2,077	2,947	55,600	55,650	0	0	30	900	0	61	1,488	2,358
52,850	52,900	0	0	609	1,479	0	500	2,067	2,937	55,650	55,700	0	0	20	890	0	53	1,477	2,347
52,900	52,950	0	0	599	1,469	0	492	2,056	2,926	55,700	55,750	0	0	9	879	0	45	1,466	2,336
52,950	53,000	0	0	588	1,458	0	484	2,046	2,916	55,750	55,800	0	0	*	869	0	37	1,456	2,326
53,000	53,050	0	0	578	1,448	0	476	2,035	2,905	55,800	55,850	0	0	0	858	0	29	1,445	2,315
53,050	53,100	0	0	567	1,437	0	468	2,025	2,895	55,850	55,900	0	0	0	848	0	21	1,435	2,305
53,100	53,150	0	0	557	1,427	0	460	2,014	2,884	55,900	55,950	0	0	0	837	0	13	1,424	2,294
53,150	53,200	0	0	546	1,416	0	452	2,004	2,874	55,950	56,000	0	0	0	826	0	5	1,414	2,284

\* Use this column if your filing status is married filing separately and you qualify to claim the EIC.

\* If the amount you are looking up from the worksheet is at least \$55,750 but less than \$55,768, and you have two qualifying children who have valid SSNs, your credit is \$2.

If the amount you are looking up from the worksheet is \$55,768 or more, and you have two qualifying children who have valid SSNs, 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-		And your filing status is-								If the amount you are looking up from the worksheet is-		And your filing status is-							
		Single, head of household, or qualifying surviving spouse* and you have-				Married filing jointly and you have-						Single, head of household, or qualifying surviving spouse* and you have-				Married filing jointly and you have-			
		0	1	2	3	0	1	2	3			0	1	2	3	0	1	2	3
At least	But less than	Your credit is-				Your credit is-				At least	But less than	Your credit is-				Your credit is-			
56,000	56,050	0	0	0	816	0	*	1,403	2,273	58,800	58,850	0	0	0	226	0	0	814	1,684
56,050	56,100	0	0	0	805	0	0	1,393	2,263	58,850	58,900	0	0	0	216	0	0	803	1,673
56,100	56,150	0	0	0	795	0	0	1,382	2,252	58,900	58,950	0	0	0	205	0	0	793	1,663
56,150	56,200	0	0	0	784	0	0	1,372	2,242	58,950	59,000	0	0	0	195	0	0	782	1,652
56,200	56,250	0	0	0	774	0	0	1,361	2,231	59,000	59,050	0	0	0	184	0	0	772	1,642
56,250	56,300	0	0	0	763	0	0	1,351	2,221	59,050	59,100	0	0	0	174	0	0	761	1,631
56,300	56,350	0	0	0	753	0	0	1,340	2,210	59,100	59,150	0	0	0	163	0	0	750	1,620
56,350	56,400	0	0	0	742	0	0	1,330	2,200	59,150	59,200	0	0	0	153	0	0	740	1,610
56,400	56,450	0	0	0	732	0	0	1,319	2,189	59,200	59,250	0	0	0	142	0	0	729	1,599
56,450	56,500	0	0	0	721	0	0	1,309	2,179	59,250	59,300	0	0	0	132	0	0	719	1,589
56,500	56,550	0	0	0	711	0	0	1,298	2,168	59,300	59,350	0	0	0	121	0	0	708	1,578
56,550	56,600	0	0	0	700	0	0	1,287	2,157	59,350	59,400	0	0	0	110	0	0	698	1,568
56,600	56,650	0	0	0	690	0	0	1,277	2,147	59,400	59,450	0	0	0	100	0	0	687	1,557
56,650	56,700	0	0	0	679	0	0	1,266	2,136	59,450	59,500	0	0	0	89	0	0	677	1,547
56,700	56,750	0	0	0	669	0	0	1,256	2,126	59,500	59,550	0	0	0	79	0	0	666	1,536
56,750	56,800	0	0	0	658	0	0	1,245	2,115	59,550	59,600	0	0	0	68	0	0	656	1,526
56,800	56,850	0	0	0	647	0	0	1,235	2,105	59,600	59,650	0	0	0	58	0	0	645	1,515
56,850	56,900	0	0	0	637	0	0	1,224	2,094	59,650	59,700	0	0	0	47	0	0	635	1,505
56,900	56,950	0	0	0	626	0	0	1,214	2,084	59,700	59,750	0	0	0	37	0	0	624	1,494
56,950	57,000	0	0	0	616	0	0	1,203	2,073	59,750	59,800	0	0	0	26	0	0	614	1,484
57,000	57,050	0	0	0	605	0	0	1,193	2,063	59,800	59,850	0	0	0	16	0	0	603	1,473
57,050	57,100	0	0	0	595	0	0	1,182	2,052	59,850	59,900	0	0	0	**	0	0	593	1,463
57,100	57,150	0	0	0	584	0	0	1,172	2,042	59,900	59,950	0	0	0	0	0	0	582	1,452
57,150	57,200	0	0	0	574	0	0	1,161	2,031	59,950	60,000	0	0	0	0	0	0	571	1,441
57,200	57,250	0	0	0	563	0	0	1,151	2,021	60,000	60,050	0	0	0	0	0	0	561	1,431
57,250	57,300	0	0	0	553	0	0	1,140	2,010	60,050	60,100	0	0	0	0	0	0	550	1,420
57,300	57,350	0	0	0	542	0	0	1,130	2,000	60,100	60,150	0	0	0	0	0	0	540	1,410
57,350	57,400	0	0	0	532	0	0	1,119	1,989	60,150	60,200	0	0	0	0	0	0	529	1,399
57,400	57,450	0	0	0	521	0	0	1,108	1,978	60,200	60,250	0	0	0	0	0	0	519	1,389
57,450	57,500	0	0	0	511	0	0	1,098	1,968	60,250	60,300	0	0	0	0	0	0	508	1,378
57,500	57,550	0	0	0	500	0	0	1,087	1,957	60,300	60,350	0	0	0	0	0	0	498	1,368
57,550	57,600	0	0	0	490	0	0	1,077	1,947	60,350	60,400	0	0	0	0	0	0	487	1,357
57,600	57,650	0	0	0	479	0	0	1,066	1,936	60,400	60,450	0	0	0	0	0	0	477	1,347
57,650	57,700	0	0	0	468	0	0	1,056	1,926	60,450	60,500	0	0	0	0	0	0	466	1,336
57,700	57,750	0	0	0	458	0	0	1,045	1,915	60,500	60,550	0	0	0	0	0	0	456	1,326
57,750	57,800	0	0	0	447	0	0	1,035	1,905	60,550	60,600	0	0	0	0	0	0	445	1,315
57,800	57,850	0	0	0	437	0	0	1,024	1,894	60,600	60,650	0	0	0	0	0	0	435	1,305
57,850	57,900	0	0	0	426	0	0	1,014	1,884	60,650	60,700	0	0	0	0	0	0	424	1,294
57,900	57,950	0	0	0	416	0	0	1,003	1,873	60,700	60,750	0	0	0	0	0	0	413	1,283
57,950	58,000	0	0	0	405	0	0	993	1,863	60,750	60,800	0	0	0	0	0	0	403	1,273
58,000	58,050	0	0	0	395	0	0	982	1,852	60,800	60,850	0	0	0	0	0	0	392	1,262
58,050	58,100	0	0	0	384	0	0	972	1,842	60,850	60,900	0	0	0	0	0	0	382	1,252
58,100	58,150	0	0	0	374	0	0	961	1,831	60,900	60,950	0	0	0	0	0	0	371	1,241
58,150	58,200	0	0	0	363	0	0	951	1,821	60,950	61,000	0	0	0	0	0	0	361	1,231
58,200	58,250	0	0	0	353	0	0	940	1,810	61,000	61,050	0	0	0	0	0	0	350	1,220
58,250	58,300	0	0	0	342	0	0	929	1,799	61,050	61,100	0	0	0	0	0	0	340	1,210
58,300	58,350	0	0	0	332	0	0	919	1,789	61,100	61,150	0	0	0	0	0	0	329	1,199
58,350	58,400	0	0	0	321	0	0	908	1,778	61,150	61,200	0	0	0	0	0	0	319	1,189
58,400	58,450	0	0	0	311	0	0	898	1,768	61,200	61,250	0	0	0	0	0	0	308	1,178
58,450	58,500	0	0	0	300	0	0	887	1,757	61,250	61,300	0	0	0	0	0	0	298	1,168
58,500	58,550	0	0	0	289	0	0	877	1,747	61,300	61,350	0	0	0	0	0	0	287	1,157
58,550	58,600	0	0	0	279	0	0	866	1,736	61,350	61,400	0	0	0	0	0	0	277	1,147
58,600	58,650	0	0	0	268	0	0	856	1,726	61,400	61,450	0	0	0	0	0	0	266	1,136
58,650	58,700	0	0	0	258	0	0	845	1,715	61,450	61,500	0	0	0	0	0	0	256	1,126
58,700	58,750	0	0	0	247	0	0	835	1,705	61,500	61,550	0	0	0	0	0	0	245	1,115
58,750	58,800	0	0	0	237	0	0	824	1,694	61,550	61,600	0	0	0	0	0	0	234	1,104

★ Use this column if your filing status is married filing separately and you qualify to claim the EIC.

\* If the amount you are looking up from the worksheet is at least \$56,000 but less than \$56,004, and you have one qualifying child who has a valid SSN, your credit is \$0.

If the amount you are looking up from the worksheet is \$56,004 or more, and you have one qualifying child who has a valid SSN, you can't take the credit.

\*\* If the amount you are looking up from the worksheet is at least \$59,850 but less than \$59,899, and you have three qualifying children who have valid SSNs, your credit is \$5.

If the amount you are looking up from the worksheet is \$59,899 or more, and you have three qualifying children who have valid SSNs, you can't take the credit.

(Continued)





**A**

Adopted child [9](#)  
 Adoption taxpayer identification number (ATIN) [12](#)  
 Age test (See Qualifying child)  
 Alimony [8](#)  
 Annuities [8](#)  
 Armed forces [8](#), [11](#), [12](#), [18](#)  
 Assistance (See Tax help)

**B**

Basic Allowance for Housing (BAH) [8](#)  
 Basic Allowance for Subsistence (BAS) [8](#)  
 Birth of child [11](#)

**C**

California domestic partner [8](#)  
 Child:  
   Adopted child [9](#)  
   Birth or death of [11](#)  
   Foster child [9](#), [15](#), [17](#)  
   Kidnapped child [11](#)  
   Married child [12](#)

Child support [8](#)

Clergy [18](#)

Combat zone pay [19](#)

Community [4](#), [8](#)

Conservation Reserve Program payments [8](#)

**D**

Death of child [11](#)  
 Detailed examples [21](#)  
 Disability benefits [8](#)  
 Disabled [11](#)  
 Disallowance of the EIC [20](#)  
 Dividend income [8](#)  
 Divorced parents, special rule [14](#)  
 Domestic partner [8](#)

**E**

Earned income [7](#)  
 EITC Assistant [3](#)  
 Examples, detailed [21](#)  
 Extended active duty [11](#), [18](#)

**F**

Figuring EIC yourself [18](#), [19](#)

Filing status:

  Head of household [5](#)  
   Married filing separately [5](#)

Forms:

  1040 [2](#), [4-6](#)  
   1040X [5](#)

2555 [6](#)  
 4029 [7](#), [8](#)  
 4361 [7](#), [8](#)  
 4797 [2](#)  
 8814 [2](#)  
 8862 [20](#)

Foster care payments [8](#)

Foster child [9](#), [15](#), [17](#)

Fraud [20](#), [21](#)

**H**

Head of household [4](#), [8](#), [12](#)

Home:

  Homeless shelter [18](#)

  Military [18](#)

  United States [18](#)

Homeless [11](#), [18](#)

**I**

Income that is not earned income [8](#)

Individual taxpayer identification number (ITIN) [5](#), [12](#)

Inmate [8](#)

Interest [8](#)

Investment income [6](#)

**J**

Joint return test (See Qualifying child)

**K**

Kidnapped child [11](#)

**M**

Married child [12](#)

Married filing a joint return [5](#)

Military:

  Combat pay [8](#)

  Nontaxable pay [8](#)

  Outside U.S. [11](#)

Minister [7](#), [18](#)

**N**

Net earnings, self-employment [7](#)

Nevada domestic partner [8](#)

Nonresident alien [5](#), [22](#)

**O**

Online help:

  EITC Assistant [3](#)

**P**

Parents, divorced or separated [12](#), [14](#)

Partner, domestic [8](#)

Passive activity [6](#)

Pensions [8](#)

Permanently and totally disabled [11](#)

Publications (See Tax help)

**Q**

Qualifying child [2](#), [3](#), [9](#)

  Age test [9](#)

  Home [11](#)

  Joint return test [9](#)

  Permanently and totally disabled [11](#)

  Relationship test [9](#)

  Residency test [11](#)

  United States [11](#)

**R**

Railroad retirement benefits [8](#)

Registered domestic partner [8](#)

Relationship test (See Qualifying child)

Reminders [3](#)

Residency test (See Qualifying child)

**S**

Salaries, wages, and tips [7](#), [18](#)

Schedules:

  C [19](#)

  C-EZ [19](#)

  EIC [9](#), [12](#), [18-20](#)

  SE [18-20](#)

School [11](#)

Self-employed persons [7](#), [18](#), [19](#)

Self-employment income [18](#)

Self-employment tax [19](#)

Separated parents, special rule [12](#)

Social security benefits [8](#)

Social security number (SSN) [4](#), [5](#), [12](#), [21](#)

Statutory employee [7](#), [18-20](#)

Strike benefits [7](#)

Student [11](#)

**T**

Tax help [23](#)

Taxpayer identification number:

  Adoption identification number (ATIN) [12](#)

  Individual taxpayer identification number (ITIN) [5](#)

  Social security number (SSN) [5](#)

Tiebreaker rules [13](#)

Tips, wages, and salaries [7](#), [18](#)

**U**

Unemployment compensation [8](#)

United States [11](#)

---

<b>V</b>	Washington domestic partner <a href="#">8</a>	Worksheet 2 <a href="#">7</a>
	Welfare benefits <a href="#">8</a>	
<b>Veterans' benefits</b> <a href="#">8</a>	Workers' compensation benefits <a href="#">8</a>	
	Workfare payments <a href="#">8</a>	
<b>W</b>	Worksheet 1 <a href="#">6</a>	
<b>Wages, salaries, and tips</b> <a href="#">7</a> , <a href="#">18</a>		

---