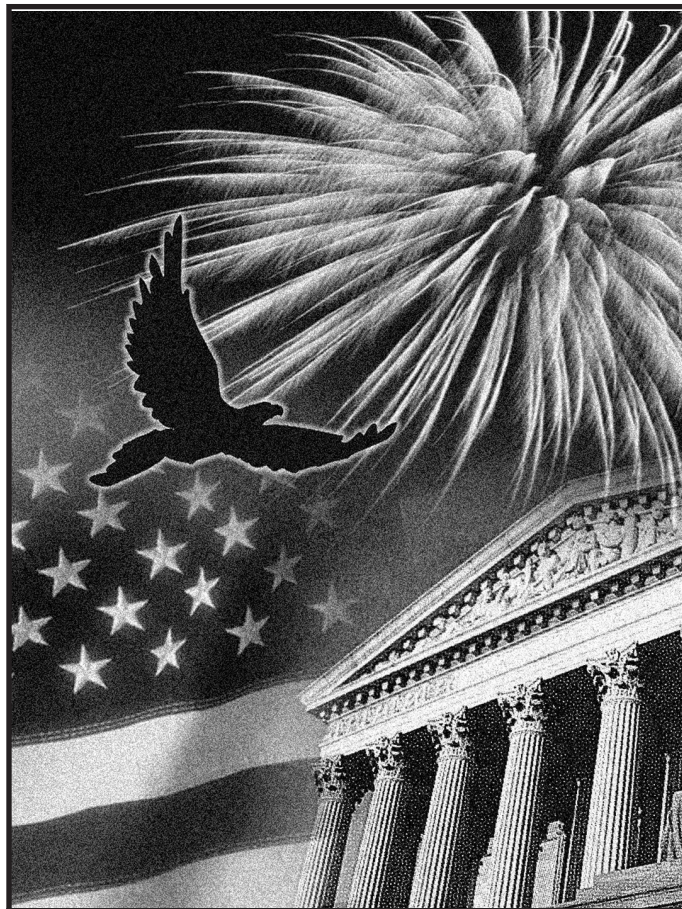




Publication 596

Earned Income Credit (EIC)

For use in preparing
2025 Returns



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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 \$68,675. 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
1. Your adjusted gross income (AGI) must be less than: • \$61,555 (\$68,675 for married filing jointly) if you have three or more qualifying children who have valid social security numbers (SSNs), • \$57,310 (\$64,430 for married filing jointly) if you have two qualifying children who have valid SSNs, • \$50,434 (\$57,554 for married filing jointly) if you have one qualifying child who has a valid SSN, or • \$19,104 (\$26,214 for married filing jointly) if you don't have a qualifying child who has a valid SSN.	2. You must have a valid social security number (SSN) by the due date of your 2025 return (including extensions). 3. You must meet certain requirements if you are separated from your spouse and not filing a joint return. 4. You must be a U.S. citizen or resident alien all year. 5. You can't file Form 2555 (relating to foreign earned income). 6. Your investment income must be \$11,950 or less. 7. You must have earned income.	8. Your child must meet the relationship, age, residency, and joint return tests. 9. Your qualifying child can't be used by more than one person to claim the EIC. 10. You can't be a qualifying child of another person.	11. You must meet the age requirements. 12. You can't be the dependent of another person. 13. You can't be a qualifying child of another person. 14. You must have lived in the United States more than half of the year.	15. Your earned income must be less than: • \$61,555 (\$68,675 for married filing jointly) if you have three or more qualifying children who have valid SSNs, • \$57,310 (\$64,430 for married filing jointly) if you have two qualifying children who have valid SSNs, • \$50,434 (\$57,554 for married filing jointly) if you have one qualifying child who has a valid SSN, or • \$19,104 (\$26,214 for married filing jointly) if you don't have a qualifying child who has a valid SSN.

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 2025.

- 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 7a, 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 \$19,104 (\$26,214 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://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 2025

Trump accounts and new Form 4547. Recent legislation allows parents, guardians, and other authorized individuals to elect to establish a new type of individual retirement account, called a Trump account, for the exclusive benefit of certain children. If the child was born after 2024 and before 2029, is a U.S. citizen, and meets certain other requirements, the authorized individual may also elect to receive a \$1,000 pilot program contribution to the child's Trump account. Both elections can be made on Form 4547, which can be filed at the same time as the authorized individual's 2025 income tax return. For more information on Trump accounts, and to learn how to make these elections, see Form 4547 and its instructions.

EIC related changes to Form 1040. Form 1040 has been redesigned for several changes that relate to the EIC

and make it easier for the IRS to determine your eligibility for the EIC. These changes include the following.

- Changes to the *Dependents* section. The *Dependents* section now has numbered rows and asks for more information about you and your dependents.
- A checkbox on the front of Form 1040 to indicate if your main home (and your spouse if filing a joint return) was in the U.S. for over half of 2025.
- A checkbox in the *Dependents* section to indicate if you meet the special rule for separated spouses on page 1 of Form 1040 or 1040-SR.
- New checkboxes and new lines to indicate if you are a member of the clergy filing Schedule SE and to indicate if you don't want, or are not eligible, to claim the EIC.

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 \$61,555 (\$68,675 if married filing jointly),
- You have two qualifying children who have valid SSNs and you earned less than \$57,310 (\$64,430 if married filing jointly),
- You have one qualifying child who has a valid SSN and you earned less than \$50,434 (\$57,554 if married filing jointly), or
- You don't have a qualifying child who has a valid SSN and you earned less than \$19,104 (\$26,214 if married filing jointly).

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

Investment income amount. The maximum amount of investment income you can have and still get the credit is \$11,950. See [Rule 6 Your Investment Income Must Be \\$11,950 or Less](#).

Reminders

Self-only EIC. If your qualifying child is treated under the tiebreaker rules as the qualifying child of another person for 2025, 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](#).

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](#). 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](#). 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](#) where you can find topics by using the search feature or viewing the categories listed.

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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:

- \$61,555 (\$68,675 for married filing jointly) if you have three or more qualifying children who have valid SSNs,
- \$57,310 (\$64,430 for married filing jointly) if you have two qualifying children who have valid SSNs,
- \$50,434 (\$57,554 for married filing jointly) if you have one qualifying child who has a valid SSN, or
- \$19,104 (\$26,214 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 11b.

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 \$50,434. However, if your filing status was married filing jointly, you might be able to claim the EIC because your AGI is less than \$57,554.

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 2025 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 2025 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 2025 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.



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 2025 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 2025 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 2025 return even if the social security card wasn't updated by the due date of your 2025 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 2025 return (including extensions), check the box on line 27c (Form 1040 or 1040-SR). You can't claim the EIC on either your original or an amended 2025 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 2025, and either of the following apply.

- You lived apart from your spouse for the last 6 months of 2025, 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 2025.

If you meet these requirements, check the box in the *Dependents* section that discusses the special rule for separated spouses on page 1 of Form 1040 or 1040-SR.



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.



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, check the box on line 27c (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.

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

Rule 6—Your Investment Income Must Be \$11,950 or Less

You can't claim the EIC unless your investment income is \$11,950 or less. If your investment income is more than \$11,950, you can't claim the credit.

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



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 7a. If the amount on that line is a loss, enter -0- 5. _____
6. Enter any gain from Form 4797, 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 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 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. **This is your investment income** 14. _____
15. Is the amount on line 14 more than \$11,950?
☐ **Yes.** You can't take the credit.
☐ **No.** Go to *Step 3* of the Form 1040 instructions for line 27a 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 *Rule 7* next).

Instructions for lines 11 and 12. 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.

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

Note: Fill out a separate Worksheet 2 for each Form 8814.

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

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

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 2025 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 2025 and younger than you (or your spouse if filing jointly);
2. Under age 24 at the end of 2025, a full-time student, and younger than you (or your spouse if filing jointly); or
3. Any age and permanently and totally disabled.



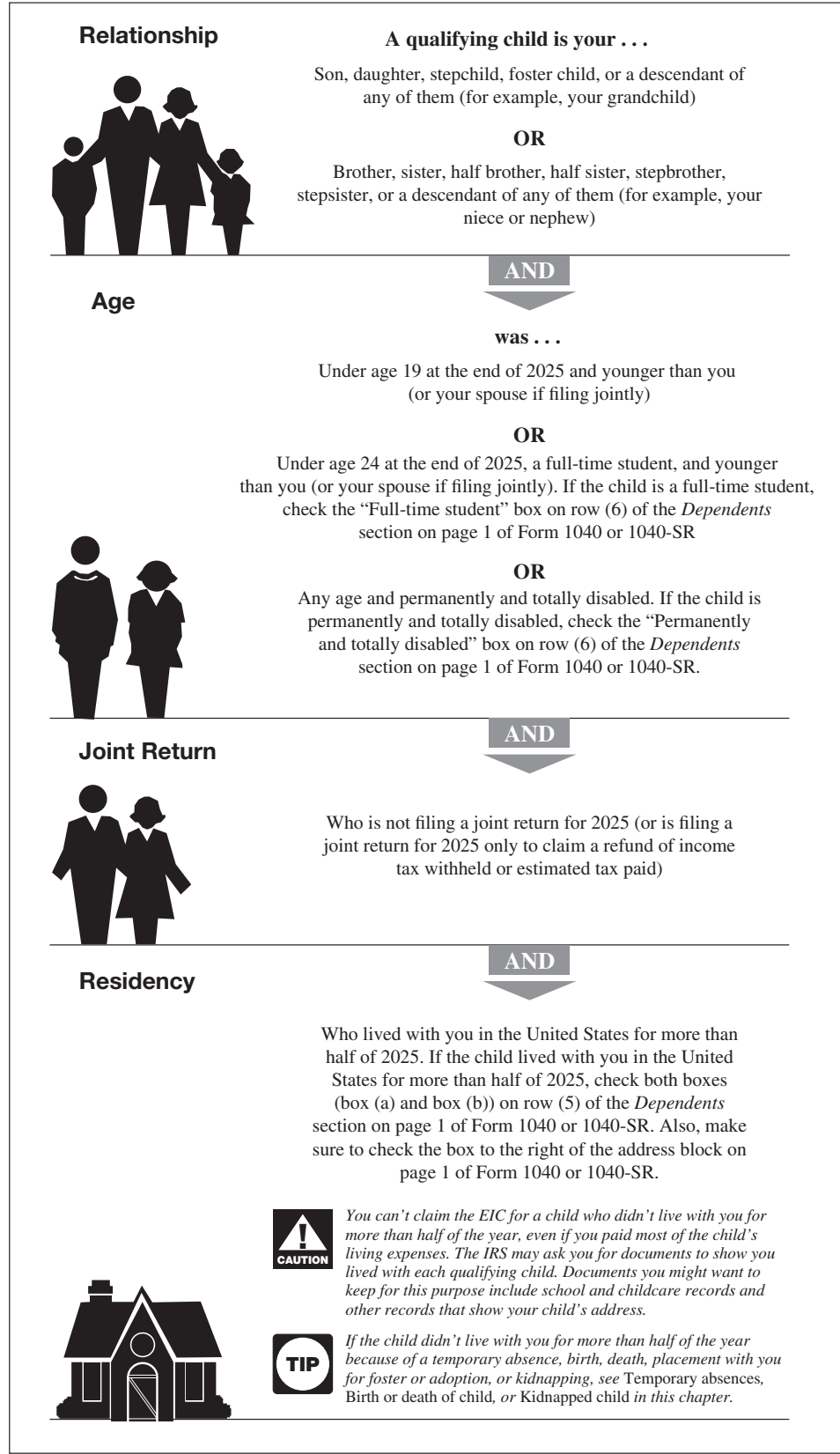
If your child is a full-time student or permanently and totally disabled, be sure to check the appropriate box on line 6 of the Dependents section on page 1 of Form 1040 or 1040-SR.

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.

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.



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 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.

Full-time student defined. To qualify as a full-time 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 2025.



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.



If the child lived with you in the United States for more than half of 2025, check both boxes (box (a) and box (b)) on row (5) of the Dependents section on page 1 of Form 1040 or 1040-SR. Also, make sure to check the box to the right of the address block on page 1 of Form 1040 or 1040-SR.

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 2025 is treated as having lived with you for more than half of 2025 if your home was the child's home for more than half the time the child was alive in 2025.

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 2025, and that child was lawfully placed with you for legal adoption by you in 2025, or the child was an eligible foster child placed with you during 2025, the child is considered to have lived with you for more than half of 2025 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 2025.

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 2025 return (including extensions), unless the child was born and died in 2025 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.



If your qualifying child is treated under the tiebreaker rules as the qualifying child of another person for 2025, 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 [Example 1](#) through [Example 12](#), later.

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 2025, 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 [Example 6](#) and [Example 7](#), later. 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 \$19,104.

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 later, 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, 2025, 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 2025 and, while you did live apart at the end of 2025, 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 2025. 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 2025, 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 2025 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 2025. 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 2025.
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 2025.
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 2025 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 2025.

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.

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 full-time student, and younger than that person (or that person's spouse if the person files jointly); or
 - c. Any age and permanently and totally disabled.
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. Check the box on line 27c (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.

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 2025 tax return, and doesn't file a 2025 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.

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 *Rule 11* through *Rule 14*, later. 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.

 **TIP** *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 2025. 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 2025. 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, 1960, and before January 2, 2001. If you are married filing a joint return, you meet the age test if either you or your spouse was born after December 31, 1960, and before January 2, 2001.

If neither you nor your spouse meets the age test, you can't claim the EIC. Check the box on line 27c (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 2025, you meet the age test if you are at least age 25 but under age 65 at the end of 2025, 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, 2001, they aren't considered at least age 25 at the end of 2025 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 2025. You are age 67. Your spouse would have become age 65 in November 2025. 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, 2000, and died on February 13, 2025. Your spouse is considered age 25 at the time of death. However, if your spouse died on February 12, 2025, your spouse isn't considered age 25 at the time of death and isn't at least age 25 at the end of 2025.

Death of taxpayer. A taxpayer who died in 2025 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, 2001, they aren't considered at least age 25 at the end of 2025 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 on line 12a 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 2025, 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. Any age and permanently and totally disabled.
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. Check the box on line 27c (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 2025 tax return, and doesn't file a 2025 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.



TIP Make sure to check the box to the right of the address block on page 1 of Form 1040 or 1040-SR asking if your main home, and your spouse's if filing jointly, was in the U.S. for more than half of 2025.

If it wasn't, check the box on line 27c (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:

- \$61,555 (\$68,675 for married filing jointly) if you have three or more qualifying children who have valid SSNs,
- \$57,310 (\$64,430 for married filing jointly) if you have two qualifying children who have valid SSNs,
- \$50,434 (\$57,554 for married filing jointly) if you have one qualifying child who has a valid SSN, or
- \$19,104 (\$26,214 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 27a 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 27a. Check the “Clergy filing Schedule SE” box on line 27b (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 27a.

Medicaid waiver payments. When completing the worksheet in *Step 5* of the Form 1040 instructions, line 27a, 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.



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



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.

- \$8,490 if you have no children who have valid SSNs.
- \$12,730 if you have one child who has a valid SSN.
- \$17,880 if you have two or more children who have valid SSNs.



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 27a 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 2025 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 2025 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 \$7,240, see the Instructions for Schedule SE for details about the optional methods.

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

1. You are married filing a joint return.
2. Both you and your spouse have income from self-employment.
3. You or your spouse 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 2025.

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 2025 return to claim the credit for 2025. 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.

1. After your EIC was reduced or disallowed in the earlier year:
 - a. You filed Form 8862 in a later year and your EIC for that later year was allowed, and
 - b. Your EIC hasn't been reduced or disallowed again for any reason other than a math or clerical error.
2. You are claiming the EIC without a qualifying child for 2025 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 2025 return affect whether you need to attach Form 8862 to your 2025 return or to a later return. The following examples demonstrate whether Form 8862 is required for 2025 or 2026.

Example 1—Form 8862 required for 2025. You filed your 2024 tax return in March 2025 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 2025, 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 2025. To claim the EIC with a qualifying child on your 2025 return, you must complete and attach Form 8862 to that return. However, to claim the EIC without a qualifying child on your 2025 return, you don't need to file Form 8862.

Example 2—Form 8862 required for 2026. The facts are the same as in the previous example except that you received the statutory notice of deficiency in February 2026. Because the 90-day period referred to in the statutory notice isn't over when you are ready to file your return for 2025, you shouldn't attach Form 8862 to your 2025 return. However, to claim the EIC with a qualifying child for 2026, you must complete and attach Form 8862 to your return for that year. To claim the EIC without a qualifying child for 2026, 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 2025 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 2025 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 2024 tax return, which you filed in March 2025. 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 2025, 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 2025. 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 4. The facts are the same as in *Example 3*, except that your 2024 EIC wasn't denied until after you filed your 2025 return. You can't claim the EIC for tax year 2026 or 2027. To claim the EIC on your return for 2028, 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 2024 tax return, which you filed in February 2025. The IRS determined you weren't entitled to the EIC and that your error was due to fraud. In September 2025, 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 2025. You can't claim the EIC for tax years 2025 through 2034. To claim the EIC on your return for 2035, 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 *How to appeal the disallowance period* in the Instructions for Form 8862.

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 11b 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 \$19,104, 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 2025. 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 2025.

Cameron and Jordan have the 2025 Form 1040 and instructions. They want to see if they qualify for the EIC, so they follow the steps for line 27a in the Instructions for Form 1040.

Step 1. The amount Cameron and Jordan entered on Form 1040, line 11b, 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 \$11,950, 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 \$64,430, 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 \$6,614. They enter \$6,614 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 \$6,498 on line 5.
5. They enter \$6,498 on line 6. This is the smaller of the line 2 amount (\$6,614) and the line 5 amount (\$6,498).
6. The Greys enter \$6,498 on line 27a 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.

Tax reform. Tax reform legislation impacting federal taxes, credits, and deductions was enacted in P.L. 119-21, commonly known as the One Big Beautiful Bill Act, on July 4, 2025. Go to [IRS.gov/OBBB](https://www.irs.gov/OBBB) for more information and updates on how this legislation affects your taxes.

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.

- **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 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

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: • \$19,104 (\$26,214 for married filing jointly) if you don't have a qualifying child who has a valid SSN, • \$50,434 (\$57,554 for married filing jointly) if you have one qualifying child who has a valid SSN, • \$57,310 (\$64,430 for married filing jointly) if you have two qualifying children who have valid SSNs, or • \$61,555 (\$68,675 for married filing jointly) if you have more than two qualifying children who have valid SSNs? (See Rule 1.)	☐	☐
2. Do you and your spouse, if filing jointly, each have a valid SSN issued by the due date of your 2025 return (including extensions)? (See Rule 2.)	☐	☐
3. Are you filing a joint return with your spouse or do you meet the special rule for separated spouses? (See Rule 3.) Answer "Yes" if you weren't married at the end of 2025. Caution: If you are a nonresident alien, answer "Yes" only if your filing status is married filing jointly. (See Rule 4.)	☐	☐
4. Answer "Yes" if you aren't filing Form 2555. Otherwise, answer "No." (See Rule 5.)	☐	☐
5. Is your investment income \$11,950 or less? (See Rule 6.)	☐	☐
6. Is your total earned income at least \$1 but less than: • \$19,104 (\$26,214 for married filing jointly) if you don't have a qualifying child who has a valid SSN, • \$50,434 (\$57,554 for married filing jointly) if you have one qualifying child who has a valid SSN, • \$57,310 (\$64,430 for married filing jointly) if you have two qualifying children who have valid SSNs, or • \$61,555 (\$68,675 for married filing jointly) if you have more than two qualifying children who have valid SSNs? (See Rules 7 and 15.)	☐	☐
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 Rules 10 and 13.) 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.	☐	☐
8. Does your child meet the relationship, age, residency, and joint return tests for a qualifying child? (See Rule 8.)	☐	☐
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 Rule 9.	☐	☐
10. Were you (or your spouse if filing a joint return) at least age 25 but under age 65 at the end of 2025? (See Rule 11.)	☐	☐
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 Rule 12.)	☐	☐
12. Was your main home (and your spouse's if filing a joint return) in the United States for more than half the year? (See Rule 14.)	☐	☐

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

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](https://MilitaryOneSource.com) (MilitaryOneSource.mil/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.

- The [Earned Income Tax Credit Assistant](https://www.irs.gov/EITCAssistant) ([IRS.gov/EITCAssistant](https://www.irs.gov/EITCAssistant)) determines if you're eligible for the earned income credit (EIC).
- The [Online EIN Application](https://www.irs.gov/EIN) ([IRS.gov/EIN](https://www.irs.gov/EIN)) helps you get an employer identification number (EIN) at no cost.
- The [Tax Withholding Estimator](https://www.irs.gov/W4App) ([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 [Sales Tax Deduction Calculator](https://www.irs.gov/SalesTax) ([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](https://www.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](https://www.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, an S corporation, a C corporation, or a single-member limited liability company (LLC), 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.

Over-the-Phone Interpreter (OPI) Service. The IRS offers the OPI Service to taxpayers needing language interpretation. The OPI Service is available at Taxpayer Assistance Centers (TACs), most IRS offices, and every VITA/TCE tax return site. This service is available in Spanish, Mandarin, Cantonese, Korean, Vietnamese, Russian, and Haitian Creole.

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-ready, 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.

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 EITC 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. The IRS recommends paying electronically whenever possible. Options to pay electronically are included in the list below. Payments of

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

- **IRS Direct Pay:** Pay taxes from your bank account. It's free and secure, and no sign-in is required. You can change or cancel within 2 days of scheduled payment.
- **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 and easy.

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

- Apply for an [online payment agreement \(IRS.gov/OPA\)](#) 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](#) 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](#).

Filing an amended return. Go to [IRS.gov/1040X](#) for information and updates.

Checking the status of your amended return. Go to [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](#) to find additional information about responding to an IRS notice or letter.

IRS Document Upload Tool. You may be able to 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](#).

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](#) 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/TAC](#) 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](#). 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. (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,

- 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 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.

2025 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	649	3,001	3,530	3,971	649	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	649	3,018	3,550	3,994	649	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	649	3,035	3,570	4,016	649	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	649	3,052	3,590	4,039	649	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	649	3,069	3,610	4,061	649	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	649	3,086	3,630	4,084	649	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	649	3,103	3,650	4,106	649	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	649	3,120	3,670	4,129	649	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	649	3,137	3,690	4,151	649	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	649	3,154	3,710	4,174	649	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	649	3,171	3,730	4,196	649	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	649	3,188	3,750	4,219	649	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	649	3,205	3,770	4,241	649	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	649	3,222	3,790	4,264	649	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	649	3,239	3,810	4,286	649	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	649	3,256	3,830	4,309	649	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	649	3,273	3,850	4,331	649	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	649	3,290	3,870	4,354	649	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	649	3,307	3,890	4,376	649	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	649	3,324	3,910	4,399	649	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	649	3,341	3,930	4,421	649	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	649	3,358	3,950	4,444	649	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	649	3,375	3,970	4,466	649	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	649	3,392	3,990	4,489	649	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	649	3,409	4,010	4,511	649	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	649	3,426	4,030	4,534	649	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	649	3,443	4,050	4,556	649	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	649	3,460	4,070	4,579	649	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	649	3,477	4,090	4,601	649	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	649	3,494	4,110	4,624	649	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	649	3,511	4,130	4,646	649	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	649	3,528	4,150	4,669	649	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	649	3,545	4,170	4,691	649	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	649	3,562	4,190	4,714	649	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	649	3,579	4,210	4,736	649	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	649	3,596	4,230	4,759	649	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	649	3,613	4,250	4,781	649	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	645	3,630	4,270	4,804	649	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	641	3,647	4,290	4,826	649	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	637	3,664	4,310	4,849	649	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	633	3,681	4,330	4,871	649	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	629	3,698	4,350	4,894	649	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	626	3,715	4,370	4,916	649	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	622	3,732	4,390	4,939	649	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	618	3,749	4,410	4,961	649	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	614	3,766	4,430	4,984	649	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	610	3,783	4,450	5,006	649	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	607	3,800	4,470	5,029	649	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	603	3,817	4,490	5,051	649	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	599	3,834	4,510	5,074	649	3,834	4,510	5,074
8,100	8,150	622	2,763																

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	542	4,089	4,810	5,411	649	4,089	4,810	5,411	15,200	15,250	297	4,328	6,090	6,851	649	4,328	6,090	6,851
12,050	12,100	538	4,106	4,830	5,434	649	4,106	4,830	5,434	15,250	15,300	293	4,328	6,110	6,874	649	4,328	6,110	6,874
12,100	12,150	534	4,123	4,850	5,456	649	4,123	4,850	5,456	15,300	15,350	289	4,328	6,130	6,896	649	4,328	6,130	6,896
12,150	12,200	530	4,140	4,870	5,479	649	4,140	4,870	5,479	15,350	15,400	285	4,328	6,150	6,919	649	4,328	6,150	6,919
12,200	12,250	526	4,157	4,890	5,501	649	4,157	4,890	5,501	15,400	15,450	281	4,328	6,170	6,941	649	4,328	6,170	6,941
12,250	12,300	522	4,174	4,910	5,524	649	4,174	4,910	5,524	15,450	15,500	278	4,328	6,190	6,964	649	4,328	6,190	6,964
12,300	12,350	519	4,191	4,930	5,546	649	4,191	4,930	5,546	15,500	15,550	274	4,328	6,210	6,986	649	4,328	6,210	6,986
12,350	12,400	515	4,208	4,950	5,569	649	4,208	4,950	5,569	15,550	15,600	270	4,328	6,230	7,009	649	4,328	6,230	7,009
12,400	12,450	511	4,225	4,970	5,591	649	4,225	4,970	5,591	15,600	15,650	266	4,328	6,250	7,031	649	4,328	6,250	7,031
12,450	12,500	507	4,242	4,990	5,614	649	4,242	4,990	5,614	15,650	15,700	262	4,328	6,270	7,054	649	4,328	6,270	7,054
12,500	12,550	503	4,259	5,010	5,636	649	4,259	5,010	5,636	15,700	15,750	258	4,328	6,290	7,076	649	4,328	6,290	7,076
12,550	12,600	499	4,276	5,030	5,659	649	4,276	5,030	5,659	15,750	15,800	255	4,328	6,310	7,099	649	4,328	6,310	7,099
12,600	12,650	496	4,293	5,050	5,681	649	4,293	5,050	5,681	15,800	15,850	251	4,328	6,330	7,121	649	4,328	6,330	7,121
12,650	12,700	492	4,310	5,070	5,704	649	4,310	5,070	5,704	15,850	15,900	247	4,328	6,350	7,144	649	4,328	6,350	7,144
12,700	12,750	488	4,328	5,090	5,726	649	4,328	5,090	5,726	15,900	15,950	243	4,328	6,370	7,166	649	4,328	6,370	7,166
12,750	12,800	484	4,328	5,110	5,749	649	4,328	5,110	5,749	15,950	16,000	239	4,328	6,390	7,189	649	4,328	6,390	7,189
12,800	12,850	480	4,328	5,130	5,771	649	4,328	5,130	5,771	16,000	16,050	236	4,328	6,410	7,211	649	4,328	6,410	7,211
12,850	12,900	476	4,328	5,150	5,794	649	4,328	5,150	5,794	16,050	16,100	232	4,328	6,430	7,234	649	4,328	6,430	7,234
12,900	12,950	473	4,328	5,170	5,816	649	4,328	5,170	5,816	16,100	16,150	228	4,328	6,450	7,256	649	4,328	6,450	7,256
12,950	13,000	469	4,328	5,190	5,839	649	4,328	5,190	5,839	16,150	16,200	224	4,328	6,470	7,279	649	4,328	6,470	7,279
13,000	13,050	465	4,328	5,210	5,861	649	4,328	5,210	5,861	16,200	16,250	220	4,328	6,490	7,301	649	4,328	6,490	7,301
13,050	13,100	461	4,328	5,230	5,884	649	4,328	5,230	5,884	16,250	16,300	216	4,328	6,510	7,324	649	4,328	6,510	7,324
13,100	13,150	457	4,328	5,250	5,906	649	4,328	5,250	5,906	16,300	16,350	213	4,328	6,530	7,346	649	4,328	6,530	7,346
13,150	13,200	454	4,328	5,270	5,929	649	4,328	5,270	5,929	16,350	16,400	209	4,328	6,550	7,369	649	4,328	6,550	7,369
13,200	13,250	450	4,328	5,290	5,951	649	4,328	5,290	5,951	16,400	16,450	205	4,328	6,570	7,391	649	4,328	6,570	7,391
13,250	13,300	446	4,328	5,310	5,974	649	4,328	5,310	5,974	16,450	16,500	201	4,328	6,590	7,414	649	4,328	6,590	7,414
13,300	13,350	442	4,328	5,330	5,996	649	4,328	5,330	5,996	16,500	16,550	197	4,328	6,610	7,436	649	4,328	6,610	7,436
13,350	13,400	438	4,328	5,350	6,019	649	4,328	5,350	6,019	16,550	16,600	193	4,328	6,630	7,459	649	4,328	6,630	7,459
13,400	13,450	434	4,328	5,370	6,041	649	4,328	5,370	6,041	16,600	16,650	190	4,328	6,650	7,481	649	4,328	6,650	7,481
13,450	13,500	431	4,328	5,390	6,064	649	4,328	5,390	6,064	16,650	16,700	186	4,328	6,670	7,504	649	4,328	6,670	7,504
13,500	13,550	427	4,328	5,410	6,086	649	4,328	5,410	6,086	16,700	16,750	182	4,328	6,690	7,526	649	4,328	6,690	7,526
13,550	13,600	423	4,328	5,430	6,109	649	4,328	5,430	6,109	16,750	16,800	178	4,328	6,710	7,549	649	4,328	6,710	7,549
13,600	13,650	419	4,328	5,450	6,131	649	4,328	5,450	6,131	16,800	16,850	174	4,328	6,730	7,571	649	4,328	6,730	7,571
13,650	13,700	415	4,328	5,470	6,154	649	4,328	5,470	6,154	16,850	16,900	170	4,328	6,750	7,594	649	4,328	6,750	7,594
13,700	13,750	411	4,328	5,490	6,176	649	4,328	5,490	6,176	16,900	16,950	167	4,328	6,770	7,616	649	4,328	6,770	7,616
13,750	13,800	408	4,328	5,510	6,199	649	4,328	5,510	6,199	16,950	17,000	163	4,328	6,790	7,639	649	4,328	6,790	7,639
13,800	13,850	404	4,328	5,530	6,221	649	4,328	5,530	6,221	17,000	17,050	159	4,328	6,810	7,661	649	4,328	6,810	7,661
13,850	13,900	400	4,328	5,550	6,244	649	4,328	5,550	6,244	17,050	17,100	155	4,328	6,830	7,684	649	4,328	6,830	7,684
13,900	13,950	396	4,328	5,570	6,266	649	4,328	5,570	6,266	17,100	17,150	151	4,328	6,850	7,706	649	4,328	6,850	7,706
13,950	14,000	392	4,328	5,590	6,289	649	4,328	5,590	6,289	17,150	17,200	148	4,328	6,870	7,729	649	4,328	6,870	7,729
14,000	14,050	389	4,328	5,610	6,311	649	4,328	5,610	6,311	17,200	17,250	144	4,328	6,890	7,751	649	4,328	6,890	7,751
14,050	14,100	385	4,328	5,630	6,334	649	4,328	5,630	6,334	17,250	17,300	140	4,328	6,910	7,774	649	4,328	6,910	7,774
14,100	14,150	381	4,328	5,650	6,356	649	4,328	5,650	6,356	17,300	17,350	136	4,328	6,930	7,796	649	4,328	6,930	7,796
14,150	14,200	377	4,328	5,670	6,379	649	4,328	5,670	6,379	17,350	17,400	132	4,328	6,950	7,819	649	4,328	6,950	7,819
14,200	14,250	373	4,328	5,690	6,401	649	4,328	5,690	6,401	17,400	17,450	128	4,328	6,970	7,841	649	4,328	6,970	7,841
14,250	14,300	369	4,328	5,710	6,424	649	4,328	5,710	6,424	17,450	17,500	125	4,328	6,990	7,864	649	4,328	6,990	7,864
14,300	14,350	366	4,328	5,730	6,446	649	4,328	5,730	6,446	17,500	17,550	121	4,328	7,010	7,886	649	4,328	7,010	7,886
14,350	14,400	362	4,328	5,750	6,469	649	4,328	5,750	6,469	17,550	17,600	117	4,328	7,030	7,909	649	4,328	7,030	7,909
14,400	14,450	358	4,328	5,770	6,491	649	4,328	5,770	6,491	17,600	17,650	113	4,328	7,050	7,931	649	4,328	7,050	7,931
14,450	14,500	354	4,328	5,790	6,514	649	4,328	5,790	6,514	17,650	17,700	109	4,328	7,070	7,954	649	4,328	7,070	7,954
14,500	14,550	350	4,328	5,810	6,536	649	4,328	5,810	6,536	17,700	17,750	105	4,3						

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	52	4,328	7,152	8,046	596	4,328	7,152	8,046	21,600	21,650	0	4,328	7,152	8,046	351	4,328	7,152	8,046
18,450	18,500	48	4,328	7,152	8,046	592	4,328	7,152	8,046	21,650	21,700	0	4,328	7,152	8,046	347	4,328	7,152	8,046
18,500	18,550	44	4,328	7,152	8,046	588	4,328	7,152	8,046	21,700	21,750	0	4,328	7,152	8,046	343	4,328	7,152	8,046
18,550	18,600	40	4,328	7,152	8,046	584	4,328	7,152	8,046	21,750	21,800	0	4,328	7,152	8,046	340	4,328	7,152	8,046
18,600	18,650	37	4,328	7,152	8,046	581	4,328	7,152	8,046	21,800	21,850	0	4,328	7,152	8,046	336	4,328	7,152	8,046
18,650	18,700	33	4,328	7,152	8,046	577	4,328	7,152	8,046	21,850	21,900	0	4,328	7,152	8,046	332	4,328	7,152	8,046
18,700	18,750	29	4,328	7,152	8,046	573	4,328	7,152	8,046	21,900	21,950	0	4,328	7,152	8,046	328	4,328	7,152	8,046
18,750	18,800	25	4,328	7,152	8,046	569	4,328	7,152	8,046	21,950	22,000	0	4,328	7,152	8,046	324	4,328	7,152	8,046
18,800	18,850	21	4,328	7,152	8,046	565	4,328	7,152	8,046	22,000	22,050	0	4,328	7,152	8,046	320	4,328	7,152	8,046
18,850	18,900	17	4,328	7,152	8,046	561	4,328	7,152	8,046	22,050	22,100	0	4,328	7,152	8,046	317	4,328	7,152	8,046
18,900	18,950	14	4,328	7,152	8,046	558	4,328	7,152	8,046	22,100	22,150	0	4,328	7,152	8,046	313	4,328	7,152	8,046
18,950	19,000	10	4,328	7,152	8,046	554	4,328	7,152	8,046	22,150	22,200	0	4,328	7,152	8,046	309	4,328	7,152	8,046
19,000	19,050	6	4,328	7,152	8,046	550	4,328	7,152	8,046	22,200	22,250	0	4,328	7,152	8,046	305	4,328	7,152	8,046
19,050	19,100	2	4,328	7,152	8,046	546	4,328	7,152	8,046	22,250	22,300	0	4,328	7,152	8,046	301	4,328	7,152	8,046
19,100	19,150	*	4,328	7,152	8,046	542	4,328	7,152	8,046	22,300	22,350	0	4,328	7,152	8,046	297	4,328	7,152	8,046
19,150	19,200	0	4,328	7,152	8,046	538	4,328	7,152	8,046	22,350	22,400	0	4,328	7,152	8,046	294	4,328	7,152	8,046
19,200	19,250	0	4,328	7,152	8,046	535	4,328	7,152	8,046	22,400	22,450	0	4,328	7,152	8,046	290	4,328	7,152	8,046
19,250	19,300	0	4,328	7,152	8,046	531	4,328	7,152	8,046	22,450	22,500	0	4,328	7,152	8,046	286	4,328	7,152	8,046
19,300	19,350	0	4,328	7,152	8,046	527	4,328	7,152	8,046	22,500	22,550	0	4,328	7,152	8,046	282	4,328	7,152	8,046
19,350	19,400	0	4,328	7,152	8,046	523	4,328	7,152	8,046	22,550	22,600	0	4,328	7,152	8,046	278	4,328	7,152	8,046
19,400	19,450	0	4,328	7,152	8,046	519	4,328	7,152	8,046	22,600	22,650	0	4,328	7,152	8,046	275	4,328	7,152	8,046
19,450	19,500	0	4,328	7,152	8,046	516	4,328	7,152	8,046	22,650	22,700	0	4,328	7,152	8,046	271	4,328	7,152	8,046
19,500	19,550	0	4,328	7,152	8,046	512	4,328	7,152	8,046	22,700	22,750	0	4,328	7,152	8,046	267	4,328	7,152	8,046
19,550	19,600	0	4,328	7,152	8,046	508	4,328	7,152	8,046	22,750	22,800	0	4,328	7,152	8,046	263	4,328	7,152	8,046
19,600	19,650	0	4,328	7,152	8,046	504	4,328	7,152	8,046	22,800	22,850	0	4,328	7,152	8,046	259	4,328	7,152	8,046
19,650	19,700	0	4,328	7,152	8,046	500	4,328	7,152	8,046	22,850	22,900	0	4,328	7,152	8,046	255	4,328	7,152	8,046
19,700	19,750	0	4,328	7,152	8,046	496	4,328	7,152	8,046	22,900	22,950	0	4,328	7,152	8,046	252	4,328	7,152	8,046
19,750	19,800	0	4,328	7,152	8,046	493	4,328	7,152	8,046	22,950	23,000	0	4,328	7,152	8,046	248	4,328	7,152	8,046
19,800	19,850	0	4,328	7,152	8,046	489	4,328	7,152	8,046	23,000	23,050	0	4,328	7,152	8,046	244	4,328	7,152	8,046
19,850	19,900	0	4,328	7,152	8,046	485	4,328	7,152	8,046	23,050	23,100	0	4,328	7,152	8,046	240	4,328	7,152	8,046
19,900	19,950	0	4,328	7,152	8,046	481	4,328	7,152	8,046	23,100	23,150	0	4,328	7,152	8,046	236	4,328	7,152	8,046
19,950	20,000	0	4,328	7,152	8,046	477	4,328	7,152	8,046	23,150	23,200	0	4,328	7,152	8,046	232	4,328	7,152	8,046
20,000	20,050	0	4,328	7,152	8,046	473	4,328	7,152	8,046	23,200	23,250	0	4,328	7,152	8,046	229	4,328	7,152	8,046
20,050	20,100	0	4,328	7,152	8,046	470	4,328	7,152	8,046	23,250	23,300	0	4,328	7,152	8,046	225	4,328	7,152	8,046
20,100	20,150	0	4,328	7,152	8,046	466	4,328	7,152	8,046	23,300	23,350	0	4,328	7,152	8,046	221	4,328	7,152	8,046
20,150	20,200	0	4,328	7,152	8,046	462	4,328	7,152	8,046	23,350	23,400	0	4,324	7,147	8,041	217	4,328	7,152	8,046
20,200	20,250	0	4,328	7,152	8,046	458	4,328	7,152	8,046	23,400	23,450	0	4,316	7,136	8,030	213	4,328	7,152	8,046
20,250	20,300	0	4,328	7,152	8,046	454	4,328	7,152	8,046	23,450	23,500	0	4,308	7,126	8,020	210	4,328	7,152	8,046
20,300	20,350	0	4,328	7,152	8,046	450	4,328	7,152	8,046	23,500	23,550	0	4,300	7,115	8,009	206	4,328	7,152	8,046
20,350	20,400	0	4,328	7,152	8,046	447	4,328	7,152	8,046	23,550	23,600	0	4,292	7,105	7,999	202	4,328	7,152	8,046
20,400	20,450	0	4,328	7,152	8,046	443	4,328	7,152	8,046	23,600	23,650	0	4,284	7,094	7,988	198	4,328	7,152	8,046
20,450	20,500	0	4,328	7,152	8,046	439	4,328	7,152	8,046	23,650	23,700	0	4,276	7,084	7,978	194	4,328	7,152	8,046
20,500	20,550	0	4,328	7,152	8,046	435	4,328	7,152	8,046	23,700	23,750	0	4,268	7,073	7,967	190	4,328	7,152	8,046
20,550	20,600	0	4,328	7,152	8,046	431	4,328	7,152	8,046	23,750	23,800	0	4,260	7,062	7,956	187	4,328	7,152	8,046
20,600	20,650	0	4,328	7,152	8,046	428	4,328	7,152	8,046	23,800	23,850	0	4,252	7,052	7,946	183	4,328	7,152	8,046
20,650	20,700	0	4,328	7,152	8,046	424	4,328	7,152	8,046	23,850	23,900	0	4,244	7,041	7,935	179	4,328	7,152	8,046
20,700	20,750	0	4,328	7,152	8,046	420	4,328	7,152	8,046	23,900	23,950	0	4,236	7,031	7,925	175	4,328	7,152	8,046
20,750	20,800	0	4,328	7,152	8,046	416	4,328	7,152	8,046	23,950	24,000	0	4,228	7,020	7,914	171	4,328	7,152	8,046
20,800	20,850	0	4,328	7,152	8,046	412	4,328	7,152	8,046	24,000	24,050	0	4,220	7,010	7,904	167	4,328	7,152	8,046
20,850	20,900	0	4,328	7,152	8,046	408	4,328	7,152	8,046	24,050	24,100	0	4,212	6,999	7,893	164	4,328	7,152	8,046
20,900	20,950	0	4,328	7,152	8,046	405	4,328	7,152	8,046	24,100	24,150	0	4,204	6,989	7,883	160	4,328	7,152	8,046
20,950	21,000	0	4,328	7,152	8,046	401	4,328	7,152	8,046	24,150	24,200	0	4						

Earned Income Credit (EIC) Table - *Continued*

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

If the amount you are looking up from the worksheet is–		And your filing status is–								If the amount you are looking up from the worksheet is–		And your filing status is–							
		Single, head of household, or qualifying 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–			
24,800	24,850	0	4,092	6,841	7,735	106	4,328	7,152	8,046	28,000	28,050	0	3,581	6,167	7,061	0	4,328	7,152	8,046
24,850	24,900	0	4,084	6,831	7,725	102	4,328	7,152	8,046	28,050	28,100	0	3,573	6,157	7,051	0	4,328	7,152	8,046
24,900	24,950	0	4,076	6,820	7,714	99	4,328	7,152	8,046	28,100	28,150	0	3,565	6,146	7,040	0	4,328	7,152	8,046
24,950	25,000	0	4,068	6,810	7,704	95	4,328	7,152	8,046	28,150	28,200	0	3,557	6,136	7,030	0	4,328	7,152	8,046
25,000	25,050	0	4,060	6,799	7,693	91	4,328	7,152	8,046	28,200	28,250	0	3,549	6,125	7,019	0	4,328	7,152	8,046
25,050	25,100	0	4,052	6,789	7,683	87	4,328	7,152	8,046	28,250	28,300	0	3,541	6,115	7,009	0	4,328	7,152	8,046
25,100	25,150	0	4,044	6,778	7,672	83	4,328	7,152	8,046	28,300	28,350	0	3,533	6,104	6,998	0	4,328	7,152	8,046
25,150	25,200	0	4,036	6,768	7,662	79	4,328	7,152	8,046	28,350	28,400	0	3,525	6,094	6,988	0	4,328	7,152	8,046
25,200	25,250	0	4,028	6,757	7,651	76	4,328	7,152	8,046	28,400	28,450	0	3,517	6,083	6,977	0	4,328	7,152	8,046
25,250	25,300	0	4,020	6,747	7,641	72	4,328	7,152	8,046	28,450	28,500	0	3,509	6,073	6,967	0	4,328	7,152	8,046
25,300	25,350	0	4,012	6,736	7,630	68	4,328	7,152	8,046	28,500	28,550	0	3,501	6,062	6,956	0	4,328	7,152	8,046
25,350	25,400	0	4,004	6,726	7,620	64	4,328	7,152	8,046	28,550	28,600	0	3,493	6,052	6,946	0	4,328	7,152	8,046
25,400	25,450	0	3,996	6,715	7,609	60	4,328	7,152	8,046	28,600	28,650	0	3,485	6,041	6,935	0	4,328	7,152	8,046
25,450	25,500	0	3,988	6,704	7,598	57	4,328	7,152	8,046	28,650	28,700	0	3,477	6,031	6,925	0	4,328	7,152	8,046
25,500	25,550	0	3,980	6,694	7,588	53	4,328	7,152	8,046	28,700	28,750	0	3,469	6,020	6,914	0	4,328	7,152	8,046
25,550	25,600	0	3,972	6,683	7,577	49	4,328	7,152	8,046	28,750	28,800	0	3,461	6,009	6,903	0	4,328	7,152	8,046
25,600	25,650	0	3,964	6,673	7,567	45	4,328	7,152	8,046	28,800	28,850	0	3,453	5,999	6,893	0	4,328	7,152	8,046
25,650	25,700	0	3,956	6,662	7,556	41	4,328	7,152	8,046	28,850	28,900	0	3,445	5,988	6,882	0	4,328	7,152	8,046
25,700	25,750	0	3,948	6,652	7,546	37	4,328	7,152	8,046	28,900	28,950	0	3,437	5,978	6,872	0	4,328	7,152	8,046
25,750	25,800	0	3,940	6,641	7,535	34	4,328	7,152	8,046	28,950	29,000	0	3,429	5,967	6,861	0	4,328	7,152	8,046
25,800	25,850	0	3,932	6,631	7,525	30	4,328	7,152	8,046	29,000	29,050	0	3,421	5,957	6,851	0	4,328	7,152	8,046
25,850	25,900	0	3,925	6,620	7,514	26	4,328	7,152	8,046	29,050	29,100	0	3,413	5,946	6,840	0	4,328	7,152	8,046
25,900	25,950	0	3,917	6,610	7,504	22	4,328	7,152	8,046	29,100	29,150	0	3,405	5,936	6,830	0	4,328	7,152	8,046
25,950	26,000	0	3,909	6,599	7,493	18	4,328	7,152	8,046	29,150	29,200	0	3,397	5,925	6,819	0	4,328	7,152	8,046
26,000	26,050	0	3,901	6,589	7,483	14	4,328	7,152	8,046	29,200	29,250	0	3,389	5,915	6,809	0	4,328	7,152	8,046
26,050	26,100	0	3,893	6,578	7,472	11	4,328	7,152	8,046	29,250	29,300	0	3,381	5,904	6,798	0	4,328	7,152	8,046
26,100	26,150	0	3,885	6,568	7,462	7	4,328	7,152	8,046	29,300	29,350	0	3,373	5,894	6,788	0	4,328	7,152	8,046
26,150	26,200	0	3,877	6,557	7,451	3	4,328	7,152	8,046	29,350	29,400	0	3,365	5,883	6,777	0	4,328	7,152	8,046
26,200	26,250	0	3,869	6,547	7,441	*	4,328	7,152	8,046	29,400	29,450	0	3,357	5,873	6,767	0	4,328	7,152	8,046
26,250	26,300	0	3,861	6,536	7,430	0	4,328	7,152	8,046	29,450	29,500	0	3,349	5,862	6,756	0	4,328	7,152	8,046
26,300	26,350	0	3,853	6,525	7,419	0	4,328	7,152	8,046	29,500	29,550	0	3,341	5,852	6,746	0	4,328	7,152	8,046
26,350	26,400	0	3,845	6,515	7,409	0	4,328	7,152	8,046	29,550	29,600	0	3,333	5,841	6,735	0	4,328	7,152	8,046
26,400	26,450	0	3,837	6,504	7,398	0	4,328	7,152	8,046	29,600	29,650	0	3,325	5,830	6,724	0	4,328	7,152	8,046
26,450	26,500	0	3,829	6,494	7,388	0	4,328	7,152	8,046	29,650	29,700	0	3,317	5,820	6,714	0	4,328	7,152	8,046
26,500	26,550	0	3,821	6,483	7,377	0	4,328	7,152	8,046	29,700	29,750	0	3,309	5,809	6,703	0	4,328	7,152	8,046
26,550	26,600	0	3,813	6,473	7,367	0	4,328	7,152	8,046	29,750	29,800	0	3,301	5,799	6,693	0	4,328	7,152	8,046
26,600	26,650	0	3,805	6,462	7,356	0	4,328	7,152	8,046	29,800	29,850	0	3,293	5,788	6,682	0	4,328	7,152	8,046
26,650	26,700	0	3,797	6,452	7,346	0	4,328	7,152	8,046	29,850	29,900	0	3,285	5,778	6,672	0	4,328	7,152	8,046
26,700	26,750	0	3,789	6,441	7,335	0	4,328	7,152	8,046	29,900	29,950	0	3,277	5,767	6,661	0	4,328	7,152	8,046
26,750	26,800	0	3,781	6,431	7,325	0	4,328	7,152	8,046	29,950	30,000	0	3,269	5,757	6,651	0	4,328	7,152	8,046
26,800	26,850	0	3,773	6,420	7,314	0	4,328	7,152	8,046	30,000	30,050	0	3,261	5,746	6,640	0	4,328	7,152	8,046
26,850	26,900	0	3,765	6,410	7,304	0	4,328	7,152	8,046	30,050	30,100	0	3,253	5,736	6,630	0	4,328	7,152	8,046
26,900	26,950	0	3,757	6,399	7,293	0	4,328	7,152	8,046	30,100	30,150	0	3,245	5,725	6,619	0	4,328	7,152	8,046
26,950	27,000	0	3,749	6,389	7,283	0	4,328	7,152	8,046	30,150	30,200	0	3,237	5,715	6,609	0	4,328	7,152	8,046
27,000	27,050	0	3,741	6,378	7,272	0	4,328	7,152	8,046	30,200	30,250	0	3,229	5,704	6,598	0	4,328	7,152	8,046
27,050	27,100	0	3,733	6,368	7,262	0	4,328	7,152	8,046	30,250	30,300	0	3,221	5,694	6,588	0	4,328	7,152	8,046
27,100	27,150	0	3,725	6,357	7,251	0	4,328	7,152	8,046	30,300	30,350	0	3,213	5,683	6,577	0	4,328	7,152	8,046
27,150	27,200	0	3,717	6,346	7,240	0	4,328	7,152	8,046	30,350	30,400	0	3,205	5,673	6,567	0	4,328	7,152	8,046
27,200	27,250	0	3,709	6,336	7,230	0	4,328	7,152	8,046	30,400	30,450	0	3,197	5,662	6,556	0	4,328	7,152	8,046
27,250	27,300	0	3,701	6,325	7,219	0	4,328	7,152	8,046	30,450	30,500	0	3,189	5,651	6,545	0	4,328	7,152	8,046
27,300	27,350	0	3,693	6,315	7,209	0	4,328	7,152	8,046	30,500	30,550	0	3,181	5,641	6,535	0	4,319	7,140	8,034
27,350	27,400	0	3,685	6,304	7,198	0	4,328	7,152	8,046	30,550	30,600	0	3,173	5,630	6,524	0	4,311	7,130	8,024
27,400	27,450	0	3,677	6,294	7,188	0	4,328	7,152	8,046	30,600	30,650	0	3,165	5,620					

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	3,070	5,494	6,388	0	4,207	6,993	7,887	34,400	34,450	0	2,558	4,820	5,714	0	3,696	6,319	7,213
31,250	31,300	0	3,062	5,483	6,377	0	4,199	6,982	7,876	34,450	34,500	0	2,550	4,809	5,703	0	3,688	6,309	7,203
31,300	31,350	0	3,054	5,472	6,366	0	4,191	6,972	7,866	34,500	34,550	0	2,542	4,799	5,693	0	3,680	6,298	7,192
31,350	31,400	0	3,046	5,462	6,356	0	4,183	6,961	7,855	34,550	34,600	0	2,534	4,788	5,682	0	3,672	6,287	7,181
31,400	31,450	0	3,038	5,451	6,345	0	4,175	6,951	7,845	34,600	34,650	0	2,526	4,777	5,671	0	3,664	6,277	7,171
31,450	31,500	0	3,030	5,441	6,335	0	4,167	6,940	7,834	34,650	34,700	0	2,518	4,767	5,661	0	3,656	6,266	7,160
31,500	31,550	0	3,022	5,430	6,324	0	4,159	6,930	7,824	34,700	34,750	0	2,510	4,756	5,650	0	3,648	6,256	7,150
31,550	31,600	0	3,014	5,420	6,314	0	4,151	6,919	7,813	34,750	34,800	0	2,502	4,746	5,640	0	3,640	6,245	7,139
31,600	31,650	0	3,006	5,409	6,303	0	4,143	6,909	7,803	34,800	34,850	0	2,494	4,735	5,629	0	3,632	6,235	7,129
31,650	31,700	0	2,998	5,399	6,293	0	4,135	6,898	7,792	34,850	34,900	0	2,486	4,725	5,619	0	3,624	6,224	7,118
31,700	31,750	0	2,990	5,388	6,282	0	4,127	6,888	7,782	34,900	34,950	0	2,478	4,714	5,608	0	3,616	6,214	7,108
31,750	31,800	0	2,982	5,378	6,272	0	4,119	6,877	7,771	34,950	35,000	0	2,470	4,704	5,598	0	3,608	6,203	7,097
31,800	31,850	0	2,974	5,367	6,261	0	4,111	6,867	7,761	35,000	35,050	0	2,462	4,693	5,587	0	3,600	6,193	7,087
31,850	31,900	0	2,966	5,357	6,251	0	4,103	6,856	7,750	35,050	35,100	0	2,454	4,683	5,577	0	3,592	6,182	7,076
31,900	31,950	0	2,958	5,346	6,240	0	4,095	6,846	7,740	35,100	35,150	0	2,446	4,672	5,566	0	3,584	6,172	7,066
31,950	32,000	0	2,950	5,336	6,230	0	4,088	6,835	7,729	35,150	35,200	0	2,438	4,662	5,556	0	3,576	6,161	7,055
32,000	32,050	0	2,942	5,325	6,219	0	4,080	6,825	7,719	35,200	35,250	0	2,430	4,651	5,545	0	3,568	6,151	7,045
32,050	32,100	0	2,934	5,315	6,209	0	4,072	6,814	7,708	35,250	35,300	0	2,422	4,641	5,535	0	3,560	6,140	7,034
32,100	32,150	0	2,926	5,304	6,198	0	4,064	6,803	7,697	35,300	35,350	0	2,414	4,630	5,524	0	3,552	6,130	7,024
32,150	32,200	0	2,918	5,293	6,187	0	4,056	6,793	7,687	35,350	35,400	0	2,406	4,620	5,514	0	3,544	6,119	7,013
32,200	32,250	0	2,910	5,283	6,177	0	4,048	6,782	7,676	35,400	35,450	0	2,398	4,609	5,503	0	3,536	6,108	7,002
32,250	32,300	0	2,902	5,272	6,166	0	4,040	6,772	7,666	35,450	35,500	0	2,390	4,598	5,492	0	3,528	6,098	6,992
32,300	32,350	0	2,894	5,262	6,156	0	4,032	6,761	7,655	35,500	35,550	0	2,382	4,588	5,482	0	3,520	6,087	6,981
32,350	32,400	0	2,886	5,251	6,145	0	4,024	6,751	7,645	35,550	35,600	0	2,374	4,577	5,471	0	3,512	6,077	6,971
32,400	32,450	0	2,878	5,241	6,135	0	4,016	6,740	7,634	35,600	35,650	0	2,366	4,567	5,461	0	3,504	6,066	6,960
32,450	32,500	0	2,870	5,230	6,124	0	4,008	6,730	7,624	35,650	35,700	0	2,358	4,556	5,450	0	3,496	6,056	6,950
32,500	32,550	0	2,862	5,220	6,114	0	4,000	6,719	7,613	35,700	35,750	0	2,350	4,546	5,440	0	3,488	6,045	6,939
32,550	32,600	0	2,854	5,209	6,103	0	3,992	6,709	7,603	35,750	35,800	0	2,342	4,535	5,429	0	3,480	6,035	6,929
32,600	32,650	0	2,846	5,199	6,093	0	3,984	6,698	7,592	35,800	35,850	0	2,334	4,525	5,419	0	3,472	6,024	6,918
32,650	32,700	0	2,838	5,188	6,082	0	3,976	6,688	7,582	35,850	35,900	0	2,327	4,514	5,408	0	3,464	6,014	6,908
32,700	32,750	0	2,830	5,178	6,072	0	3,968	6,677	7,571	35,900	35,950	0	2,319	4,504	5,398	0	3,456	6,003	6,897
32,750	32,800	0	2,822	5,167	6,061	0	3,960	6,667	7,561	35,950	36,000	0	2,311	4,493	5,387	0	3,448	5,993	6,887
32,800	32,850	0	2,814	5,157	6,051	0	3,952	6,656	7,550	36,000	36,050	0	2,303	4,483	5,377	0	3,440	5,982	6,876
32,850	32,900	0	2,806	5,146	6,040	0	3,944	6,646	7,540	36,050	36,100	0	2,295	4,472	5,366	0	3,432	5,972	6,866
32,900	32,950	0	2,798	5,136	6,030	0	3,936	6,635	7,529	36,100	36,150	0	2,287	4,462	5,356	0	3,424	5,961	6,855
32,950	33,000	0	2,790	5,125	6,019	0	3,928	6,624	7,518	36,150	36,200	0	2,279	4,451	5,345	0	3,416	5,951	6,845
33,000	33,050	0	2,782	5,114	6,008	0	3,920	6,614	7,508	36,200	36,250	0	2,271	4,441	5,335	0	3,408	5,940	6,834
33,050	33,100	0	2,774	5,104	5,998	0	3,912	6,603	7,497	36,250	36,300	0	2,263	4,430	5,324	0	3,400	5,929	6,823
33,100	33,150	0	2,766	5,093	5,987	0	3,904	6,593	7,487	36,300	36,350	0	2,255	4,419	5,313	0	3,392	5,919	6,813
33,150	33,200	0	2,758	5,083	5,977	0	3,896	6,582	7,476	36,350	36,400	0	2,247	4,409	5,303	0	3,384	5,908	6,802
33,200	33,250	0	2,750	5,072	5,966	0	3,888	6,572	7,466	36,400	36,450	0	2,239	4,398	5,292	0	3,376	5,898	6,792
33,250	33,300	0	2,742	5,062	5,956	0	3,880	6,561	7,455	36,450	36,500	0	2,231	4,388	5,282	0	3,368	5,887	6,781
33,300	33,350	0	2,734	5,051	5,945	0	3,872	6,551	7,445	36,500	36,550	0	2,223	4,377	5,271	0	3,360	5,877	6,771
33,350	33,400	0	2,726	5,041	5,935	0	3,864	6,540	7,434	36,550	36,600	0	2,215	4,367	5,261	0	3,352	5,866	6,760
33,400	33,450	0	2,718	5,030	5,924	0	3,856	6,530	7,424	36,600	36,650	0	2,207	4,356	5,250	0	3,344	5,856	6,750
33,450	33,500	0	2,710	5,020	5,914	0	3,848	6,519	7,413	36,650	36,700	0	2,199	4,346	5,240	0	3,336	5,845	6,739
33,500	33,550	0	2,702	5,009	5,903	0	3,840	6,509	7,403	36,700	36,750	0	2,191	4,335	5,229	0	3,328	5,835	6,729
33,550	33,600	0	2,694	4,999	5,893	0	3,832	6,498	7,392	36,750	36,800	0	2,183	4,325	5,219	0	3,320	5,824	6,718
33,600	33,650	0	2,686	4,988	5,882	0	3,824	6,488	7,382	36,800	36,850	0	2,175	4,314	5,208	0	3,312	5,814	6,708
33,650	33,700	0	2,678	4,978	5,872	0	3,816	6,477	7,371	36,850	36,900	0	2,167	4,304	5,198	0	3,304	5,803	6,697
33,700	33,750	0	2,670	4,967	5,861	0	3,808	6,466	7,360	36,900	36,950	0	2,159	4,293	5,187	0	3,296	5,793	6,687
33,750	33,800	0	2,662	4,956	5,850	0	3,800	6,456	7,350	36,9									

Earned Income Credit (EIC) Table - Continued

(Caution. This is not a tax table.)

If the amount you are looking up from the worksheet is–		And your filing status is–								If the amount you are looking up from the worksheet is–		And your filing status is–							
		Single, head of household, or qualifying 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	2,047	4,146	5,040	0	3,185	5,645	6,539	40,800	40,850	0	1,535	3,472	4,366	0	2,673	4,971	5,865
37,650	37,700	0	2,039	4,135	5,029	0	3,177	5,635	6,529	40,850	40,900	0	1,528	3,461	4,355	0	2,665	4,961	5,855
37,700	37,750	0	2,031	4,125	5,019	0	3,169	5,624	6,518	40,900	40,950	0	1,520	3,451	4,345	0	2,657	4,950	5,844
37,750	37,800	0	2,023	4,114	5,008	0	3,161	5,614	6,508	40,950	41,000	0	1,512	3,440	4,334	0	2,649	4,940	5,834
37,800	37,850	0	2,015	4,104	4,998	0	3,153	5,603	6,497	41,000	41,050	0	1,504	3,430	4,324	0	2,641	4,929	5,823
37,850	37,900	0	2,007	4,093	4,987	0	3,145	5,593	6,487	41,050	41,100	0	1,496	3,419	4,313	0	2,633	4,919	5,813
37,900	37,950	0	1,999	4,083	4,977	0	3,137	5,582	6,476	41,100	41,150	0	1,488	3,409	4,303	0	2,625	4,908	5,802
37,950	38,000	0	1,991	4,072	4,966	0	3,129	5,571	6,465	41,150	41,200	0	1,480	3,398	4,292	0	2,617	4,898	5,792
38,000	38,050	0	1,983	4,061	4,955	0	3,121	5,561	6,455	41,200	41,250	0	1,472	3,388	4,282	0	2,609	4,887	5,781
38,050	38,100	0	1,975	4,051	4,945	0	3,113	5,550	6,444	41,250	41,300	0	1,464	3,377	4,271	0	2,601	4,876	5,770
38,100	38,150	0	1,967	4,040	4,934	0	3,105	5,540	6,434	41,300	41,350	0	1,456	3,366	4,260	0	2,593	4,866	5,760
38,150	38,200	0	1,959	4,030	4,924	0	3,097	5,529	6,423	41,350	41,400	0	1,448	3,356	4,250	0	2,585	4,855	5,749
38,200	38,250	0	1,951	4,019	4,913	0	3,089	5,519	6,413	41,400	41,450	0	1,440	3,345	4,239	0	2,577	4,845	5,739
38,250	38,300	0	1,943	4,009	4,903	0	3,081	5,508	6,402	41,450	41,500	0	1,432	3,335	4,229	0	2,569	4,834	5,728
38,300	38,350	0	1,935	3,998	4,892	0	3,073	5,498	6,392	41,500	41,550	0	1,424	3,324	4,218	0	2,561	4,824	5,718
38,350	38,400	0	1,927	3,988	4,882	0	3,065	5,487	6,381	41,550	41,600	0	1,416	3,314	4,208	0	2,553	4,813	5,707
38,400	38,450	0	1,919	3,977	4,871	0	3,057	5,477	6,371	41,600	41,650	0	1,408	3,303	4,197	0	2,545	4,803	5,697
38,450	38,500	0	1,911	3,967	4,861	0	3,049	5,466	6,360	41,650	41,700	0	1,400	3,293	4,187	0	2,537	4,792	5,686
38,500	38,550	0	1,903	3,956	4,850	0	3,041	5,456	6,350	41,700	41,750	0	1,392	3,282	4,176	0	2,529	4,782	5,676
38,550	38,600	0	1,895	3,946	4,840	0	3,033	5,445	6,339	41,750	41,800	0	1,384	3,272	4,166	0	2,521	4,771	5,665
38,600	38,650	0	1,887	3,935	4,829	0	3,025	5,435	6,329	41,800	41,850	0	1,376	3,261	4,155	0	2,513	4,761	5,655
38,650	38,700	0	1,879	3,925	4,819	0	3,017	5,424	6,318	41,850	41,900	0	1,368	3,251	4,145	0	2,505	4,750	5,644
38,700	38,750	0	1,871	3,914	4,808	0	3,009	5,413	6,307	41,900	41,950	0	1,360	3,240	4,134	0	2,497	4,740	5,634
38,750	38,800	0	1,863	3,903	4,797	0	3,001	5,403	6,297	41,950	42,000	0	1,352	3,230	4,124	0	2,490	4,729	5,623
38,800	38,850	0	1,855	3,893	4,787	0	2,993	5,392	6,286	42,000	42,050	0	1,344	3,219	4,113	0	2,482	4,719	5,613
38,850	38,900	0	1,847	3,882	4,776	0	2,985	5,382	6,276	42,050	42,100	0	1,336	3,209	4,103	0	2,474	4,708	5,602
38,900	38,950	0	1,839	3,872	4,766	0	2,977	5,371	6,265	42,100	42,150	0	1,328	3,198	4,092	0	2,466	4,697	5,591
38,950	39,000	0	1,831	3,861	4,755	0	2,969	5,361	6,255	42,150	42,200	0	1,320	3,187	4,081	0	2,458	4,687	5,581
39,000	39,050	0	1,823	3,851	4,745	0	2,961	5,350	6,244	42,200	42,250	0	1,312	3,177	4,071	0	2,450	4,676	5,570
39,050	39,100	0	1,815	3,840	4,734	0	2,953	5,340	6,234	42,250	42,300	0	1,304	3,166	4,060	0	2,442	4,666	5,560
39,100	39,150	0	1,807	3,830	4,724	0	2,945	5,329	6,223	42,300	42,350	0	1,296	3,156	4,050	0	2,434	4,655	5,549
39,150	39,200	0	1,799	3,819	4,713	0	2,937	5,319	6,213	42,350	42,400	0	1,288	3,145	4,039	0	2,426	4,645	5,539
39,200	39,250	0	1,791	3,809	4,703	0	2,929	5,308	6,202	42,400	42,450	0	1,280	3,135	4,029	0	2,418	4,634	5,528
39,250	39,300	0	1,783	3,798	4,692	0	2,921	5,298	6,192	42,450	42,500	0	1,272	3,124	4,018	0	2,410	4,624	5,518
39,300	39,350	0	1,775	3,788	4,682	0	2,913	5,287	6,181	42,500	42,550	0	1,264	3,114	4,008	0	2,402	4,613	5,507
39,350	39,400	0	1,767	3,777	4,671	0	2,905	5,277	6,171	42,550	42,600	0	1,256	3,103	3,997	0	2,394	4,603	5,497
39,400	39,450	0	1,759	3,767	4,661	0	2,897	5,266	6,160	42,600	42,650	0	1,248	3,093	3,987	0	2,386	4,592	5,486
39,450	39,500	0	1,751	3,756	4,650	0	2,889	5,256	6,150	42,650	42,700	0	1,240	3,082	3,976	0	2,378	4,582	5,476
39,500	39,550	0	1,743	3,746	4,640	0	2,881	5,245	6,139	42,700	42,750	0	1,232	3,072	3,966	0	2,370	4,571	5,465
39,550	39,600	0	1,735	3,735	4,629	0	2,873	5,234	6,128	42,750	42,800	0	1,224	3,061	3,955	0	2,362	4,561	5,455
39,600	39,650	0	1,727	3,724	4,618	0	2,865	5,224	6,118	42,800	42,850	0	1,216	3,051	3,945	0	2,354	4,550	5,444
39,650	39,700	0	1,719	3,714	4,608	0	2,857	5,213	6,107	42,850	42,900	0	1,208	3,040	3,934	0	2,346	4,540	5,434
39,700	39,750	0	1,711	3,703	4,597	0	2,849	5,203	6,097	42,900	42,950	0	1,200	3,030	3,924	0	2,338	4,529	5,423
39,750	39,800	0	1,703	3,693	4,587	0	2,841	5,192	6,086	42,950	43,000	0	1,192	3,019	3,913	0	2,330	4,518	5,412
39,800	39,850	0	1,695	3,682	4,576	0	2,833	5,182	6,076	43,000	43,050	0	1,184	3,008	3,902	0	2,322	4,508	5,402
39,850	39,900	0	1,687	3,672	4,566	0	2,825	5,171	6,065	43,050	43,100	0	1,176	2,998	3,892	0	2,314	4,497	5,391
39,900	39,950	0	1,679	3,661	4,555	0	2,817	5,161	6,055	43,100	43,150	0	1,168	2,987	3,881	0	2,306	4,487	5,381
39,950	40,000	0	1,671	3,651	4,545	0	2,809	5,150	6,044	43,150	43,200	0	1,160	2,977	3,871	0	2,298	4,476	5,370
40,000	40,050	0	1,663	3,640	4,534	0	2,801	5,140	6,034	43,200	43,250	0	1,152	2,966	3,860	0	2,290	4,466	5,360
40,050	40,100	0	1,655	3,630	4,524	0	2,793	5,129	6,023	43,250	43,300	0	1,144	2,956	3,850	0	2,282	4,455	5,349
40,100	40,150	0	1,647	3,619	4,513	0	2,785	5,119	6,013	43,300	43,350	0	1,136	2,945	3,839	0	2,274	4,445	5,339
40,150	40,200	0	1,639	3,609	4,503	0	2,777	5,108	6,002	43,350	43,400	0	1,128	2,935	3,829	0	2,266	4,434	5,328
40,200	40,250	0	1,631	3,598	4,492	0	2,769	5,098	5,992	43,400	43,450	0	1,120	2,924	3				

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	1,024	2,798	3,692	0	2,162	4,297	5,191	47,200	47,250	0	513	2,124	3,018	0	1,651	3,623	4,517
44,050	44,100	0	1,016	2,787	3,681	0	2,154	4,287	5,181	47,250	47,300	0	505	2,113	3,007	0	1,643	3,613	4,507
44,100	44,150	0	1,008	2,777	3,671	0	2,146	4,276	5,170	47,300	47,350	0	497	2,103	2,997	0	1,635	3,602	4,496
44,150	44,200	0	1,000	2,766	3,660	0	2,138	4,266	5,160	47,350	47,400	0	489	2,092	2,986	0	1,627	3,592	4,486
44,200	44,250	0	992	2,756	3,650	0	2,130	4,255	5,149	47,400	47,450	0	481	2,082	2,976	0	1,619	3,581	4,475
44,250	44,300	0	984	2,745	3,639	0	2,122	4,245	5,139	47,450	47,500	0	473	2,071	2,965	0	1,611	3,571	4,465
44,300	44,350	0	976	2,735	3,629	0	2,114	4,234	5,128	47,500	47,550	0	465	2,061	2,955	0	1,603	3,560	4,454
44,350	44,400	0	968	2,724	3,618	0	2,106	4,224	5,118	47,550	47,600	0	457	2,050	2,944	0	1,595	3,550	4,444
44,400	44,450	0	960	2,714	3,608	0	2,098	4,213	5,107	47,600	47,650	0	449	2,040	2,934	0	1,587	3,539	4,433
44,450	44,500	0	952	2,703	3,597	0	2,090	4,203	5,097	47,650	47,700	0	441	2,029	2,923	0	1,579	3,529	4,423
44,500	44,550	0	944	2,693	3,587	0	2,082	4,192	5,086	47,700	47,750	0	433	2,019	2,913	0	1,571	3,518	4,412
44,550	44,600	0	936	2,682	3,576	0	2,074	4,181	5,075	47,750	47,800	0	425	2,008	2,902	0	1,563	3,508	4,402
44,600	44,650	0	928	2,671	3,565	0	2,066	4,171	5,065	47,800	47,850	0	417	1,998	2,892	0	1,555	3,497	4,391
44,650	44,700	0	920	2,661	3,555	0	2,058	4,160	5,054	47,850	47,900	0	409	1,987	2,881	0	1,547	3,487	4,381
44,700	44,750	0	912	2,650	3,544	0	2,050	4,150	5,044	47,900	47,950	0	401	1,977	2,871	0	1,539	3,476	4,370
44,750	44,800	0	904	2,640	3,534	0	2,042	4,139	5,033	47,950	48,000	0	393	1,966	2,860	0	1,531	3,465	4,359
44,800	44,850	0	896	2,629	3,523	0	2,034	4,129	5,023	48,000	48,050	0	385	1,955	2,849	0	1,523	3,455	4,349
44,850	44,900	0	888	2,619	3,513	0	2,026	4,118	5,012	48,050	48,100	0	377	1,945	2,839	0	1,515	3,444	4,338
44,900	44,950	0	880	2,608	3,502	0	2,018	4,108	5,002	48,100	48,150	0	369	1,934	2,828	0	1,507	3,434	4,328
44,950	45,000	0	872	2,598	3,492	0	2,010	4,097	4,991	48,150	48,200	0	361	1,924	2,818	0	1,499	3,423	4,317
45,000	45,050	0	864	2,587	3,481	0	2,002	4,087	4,981	48,200	48,250	0	353	1,913	2,807	0	1,491	3,413	4,307
45,050	45,100	0	856	2,577	3,471	0	1,994	4,076	4,970	48,250	48,300	0	345	1,903	2,797	0	1,483	3,402	4,296
45,100	45,150	0	848	2,566	3,460	0	1,986	4,066	4,960	48,300	48,350	0	337	1,892	2,786	0	1,475	3,392	4,286
45,150	45,200	0	840	2,556	3,450	0	1,978	4,055	4,949	48,350	48,400	0	329	1,882	2,776	0	1,467	3,381	4,275
45,200	45,250	0	832	2,545	3,439	0	1,970	4,045	4,939	48,400	48,450	0	321	1,871	2,765	0	1,459	3,371	4,265
45,250	45,300	0	824	2,535	3,429	0	1,962	4,034	4,928	48,450	48,500	0	313	1,861	2,755	0	1,451	3,360	4,254
45,300	45,350	0	816	2,524	3,418	0	1,954	4,024	4,918	48,500	48,550	0	305	1,850	2,744	0	1,443	3,350	4,244
45,350	45,400	0	808	2,514	3,408	0	1,946	4,013	4,907	48,550	48,600	0	297	1,840	2,734	0	1,435	3,339	4,233
45,400	45,450	0	800	2,503	3,397	0	1,938	4,002	4,896	48,600	48,650	0	289	1,829	2,723	0	1,427	3,329	4,223
45,450	45,500	0	792	2,492	3,386	0	1,930	3,992	4,886	48,650	48,700	0	281	1,819	2,713	0	1,419	3,318	4,212
45,500	45,550	0	784	2,482	3,376	0	1,922	3,981	4,875	48,700	48,750	0	273	1,808	2,702	0	1,411	3,307	4,201
45,550	45,600	0	776	2,471	3,365	0	1,914	3,971	4,865	48,750	48,800	0	265	1,797	2,691	0	1,403	3,297	4,191
45,600	45,650	0	768	2,461	3,355	0	1,906	3,960	4,854	48,800	48,850	0	257	1,787	2,681	0	1,395	3,286	4,180
45,650	45,700	0	760	2,450	3,344	0	1,898	3,950	4,844	48,850	48,900	0	249	1,776	2,670	0	1,387	3,276	4,170
45,700	45,750	0	752	2,440	3,334	0	1,890	3,939	4,833	48,900	48,950	0	241	1,766	2,660	0	1,379	3,265	4,159
45,750	45,800	0	744	2,429	3,323	0	1,882	3,929	4,823	48,950	49,000	0	233	1,755	2,649	0	1,371	3,255	4,149
45,800	45,850	0	736	2,419	3,313	0	1,874	3,918	4,812	49,000	49,050	0	225	1,745	2,639	0	1,363	3,244	4,138
45,850	45,900	0	729	2,408	3,302	0	1,866	3,908	4,802	49,050	49,100	0	217	1,734	2,628	0	1,355	3,234	4,128
45,900	45,950	0	721	2,398	3,292	0	1,858	3,897	4,791	49,100	49,150	0	209	1,724	2,618	0	1,347	3,223	4,117
45,950	46,000	0	713	2,387	3,281	0	1,850	3,887	4,781	49,150	49,200	0	201	1,713	2,607	0	1,339	3,213	4,107
46,000	46,050	0	705	2,377	3,271	0	1,842	3,876	4,770	49,200	49,250	0	193	1,703	2,597	0	1,331	3,202	4,096
46,050	46,100	0	697	2,366	3,260	0	1,834	3,866	4,760	49,250	49,300	0	185	1,692	2,586	0	1,323	3,192	4,086
46,100	46,150	0	689	2,356	3,250	0	1,826	3,855	4,749	49,300	49,350	0	177	1,682	2,576	0	1,315	3,181	4,075
46,150	46,200	0	681	2,345	3,239	0	1,818	3,845	4,739	49,350	49,400	0	169	1,671	2,565	0	1,307	3,171	4,065
46,200	46,250	0	673	2,335	3,229	0	1,810	3,834	4,728	49,400	49,450	0	161	1,661	2,555	0	1,299	3,160	4,054
46,250	46,300	0	665	2,324	3,218	0	1,802	3,823	4,717	49,450	49,500	0	153	1,650	2,544	0	1,291	3,150	4,044
46,300	46,350	0	657	2,313	3,207	0	1,794	3,813	4,707	49,500	49,550	0	145	1,640	2,534	0	1,283	3,139	4,033
46,350	46,400	0	649	2,303	3,197	0	1,786	3,802	4,696	49,550	49,600	0	137	1,629	2,523	0	1,275	3,128	4,022
46,400	46,450	0	641	2,292	3,186	0	1,778	3,792	4,686	49,600	49,650	0	129	1,618	2,512	0	1,267	3,118	4,012
46,450	46,500	0	633	2,282	3,176	0	1,770	3,781	4,675	49,650	49,700	0	121	1,608	2,502	0	1,259	3,107	4,001
46,500	46,550	0	625	2,271	3,165	0	1,762	3,771	4,665	49,700	49,750	0	113	1,597	2,491	0	1,251	3,097	3,991
46,550	46,600	0	617	2,261	3,155	0	1,754	3,760	4,654	49,750	49,800	0	105	1,587	2,481	0	1,243	3,086	3,980
46,600	46,650	0	609	2,250	3,144	0	1,746	3,750	4,644	49,800	49,850	0	97	1,576	2,470	0	1,235	3,076	3,970
46,650	46,700	0	601	2,240	3,134	0	1,738	3,739	4,633	49,850	49,900	0	89	1,566	2,460	0	1,227	3	

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	*	1,450	2,344	0	1,139	2,949	3,843	53,600	53,650	0	0	776	1,670	0	628	2,276	3,170
50,450	50,500	0	0	1,439	2,333	0	1,131	2,939	3,833	53,650	53,700	0	0	766	1,660	0	620	2,265	3,159
50,500	50,550	0	0	1,429	2,323	0	1,123	2,928	3,822	53,700	53,750	0	0	755	1,649	0	612	2,254	3,148
50,550	50,600	0	0	1,418	2,312	0	1,115	2,918	3,812	53,750	53,800	0	0	744	1,638	0	604	2,244	3,138
50,600	50,650	0	0	1,408	2,302	0	1,107	2,907	3,801	53,800	53,850	0	0	734	1,628	0	596	2,233	3,127
50,650	50,700	0	0	1,397	2,291	0	1,099	2,897	3,791	53,850	53,900	0	0	723	1,617	0	588	2,223	3,117
50,700	50,750	0	0	1,387	2,281	0	1,091	2,886	3,780	53,900	53,950	0	0	713	1,607	0	580	2,212	3,106
50,750	50,800	0	0	1,376	2,270	0	1,083	2,876	3,770	53,950	54,000	0	0	702	1,596	0	572	2,202	3,096
50,800	50,850	0	0	1,366	2,260	0	1,075	2,865	3,759	54,000	54,050	0	0	692	1,586	0	564	2,191	3,085
50,850	50,900	0	0	1,355	2,249	0	1,067	2,855	3,749	54,050	54,100	0	0	681	1,575	0	556	2,181	3,075
50,900	50,950	0	0	1,345	2,239	0	1,059	2,844	3,738	54,100	54,150	0	0	671	1,565	0	548	2,170	3,064
50,950	51,000	0	0	1,334	2,228	0	1,051	2,834	3,728	54,150	54,200	0	0	660	1,554	0	540	2,160	3,054
51,000	51,050	0	0	1,324	2,218	0	1,043	2,823	3,717	54,200	54,250	0	0	650	1,544	0	532	2,149	3,043
51,050	51,100	0	0	1,313	2,207	0	1,035	2,813	3,707	54,250	54,300	0	0	639	1,533	0	524	2,139	3,033
51,100	51,150	0	0	1,303	2,197	0	1,027	2,802	3,696	54,300	54,350	0	0	629	1,523	0	516	2,128	3,022
51,150	51,200	0	0	1,292	2,186	0	1,019	2,792	3,686	54,350	54,400	0	0	618	1,512	0	508	2,118	3,012
51,200	51,250	0	0	1,282	2,176	0	1,011	2,781	3,675	54,400	54,450	0	0	608	1,502	0	500	2,107	3,001
51,250	51,300	0	0	1,271	2,165	0	1,003	2,770	3,664	54,450	54,500	0	0	597	1,491	0	492	2,097	2,991
51,300	51,350	0	0	1,260	2,154	0	995	2,760	3,654	54,500	54,550	0	0	587	1,481	0	484	2,086	2,980
51,350	51,400	0	0	1,250	2,144	0	987	2,749	3,643	54,550	54,600	0	0	576	1,470	0	476	2,075	2,969
51,400	51,450	0	0	1,239	2,133	0	979	2,739	3,633	54,600	54,650	0	0	565	1,459	0	468	2,065	2,959
51,450	51,500	0	0	1,229	2,123	0	971	2,728	3,622	54,650	54,700	0	0	555	1,449	0	460	2,054	2,948
51,500	51,550	0	0	1,218	2,112	0	963	2,718	3,612	54,700	54,750	0	0	544	1,438	0	452	2,044	2,938
51,550	51,600	0	0	1,208	2,102	0	955	2,707	3,601	54,750	54,800	0	0	534	1,428	0	444	2,033	2,927
51,600	51,650	0	0	1,197	2,091	0	947	2,697	3,591	54,800	54,850	0	0	523	1,417	0	436	2,023	2,917
51,650	51,700	0	0	1,187	2,081	0	939	2,686	3,580	54,850	54,900	0	0	513	1,407	0	428	2,012	2,906
51,700	51,750	0	0	1,176	2,070	0	931	2,676	3,570	54,900	54,950	0	0	502	1,396	0	420	2,002	2,896
51,750	51,800	0	0	1,166	2,060	0	923	2,665	3,559	54,950	55,000	0	0	492	1,386	0	412	1,991	2,885
51,800	51,850	0	0	1,155	2,049	0	915	2,655	3,549	55,000	55,050	0	0	481	1,375	0	404	1,981	2,875
51,850	51,900	0	0	1,145	2,039	0	907	2,644	3,538	55,050	55,100	0	0	471	1,365	0	396	1,970	2,864
51,900	51,950	0	0	1,134	2,028	0	899	2,634	3,528	55,100	55,150	0	0	460	1,354	0	388	1,960	2,854
51,950	52,000	0	0	1,124	2,018	0	892	2,623	3,517	55,150	55,200	0	0	450	1,344	0	380	1,949	2,843
52,000	52,050	0	0	1,113	2,007	0	884	2,613	3,507	55,200	55,250	0	0	439	1,333	0	372	1,939	2,833
52,050	52,100	0	0	1,103	1,997	0	876	2,602	3,496	55,250	55,300	0	0	429	1,323	0	364	1,928	2,822
52,100	52,150	0	0	1,092	1,986	0	868	2,591	3,485	55,300	55,350	0	0	418	1,312	0	356	1,918	2,812
52,150	52,200	0	0	1,081	1,975	0	860	2,581	3,475	55,350	55,400	0	0	408	1,302	0	348	1,907	2,801
52,200	52,250	0	0	1,071	1,965	0	852	2,570	3,464	55,400	55,450	0	0	397	1,291	0	340	1,896	2,790
52,250	52,300	0	0	1,060	1,954	0	844	2,560	3,454	55,450	55,500	0	0	386	1,280	0	332	1,886	2,780
52,300	52,350	0	0	1,050	1,944	0	836	2,549	3,443	55,500	55,550	0	0	376	1,270	0	324	1,875	2,769
52,350	52,400	0	0	1,039	1,933	0	828	2,539	3,433	55,550	55,600	0	0	365	1,259	0	316	1,865	2,759
52,400	52,450	0	0	1,029	1,923	0	820	2,528	3,422	55,600	55,650	0	0	355	1,249	0	308	1,854	2,748
52,450	52,500	0	0	1,018	1,912	0	812	2,518	3,412	55,650	55,700	0	0	344	1,238	0	300	1,844	2,738
52,500	52,550	0	0	1,008	1,902	0	804	2,507	3,401	55,700	55,750	0	0	334	1,228	0	292	1,833	2,727
52,550	52,600	0	0	997	1,891	0	796	2,497	3,391	55,750	55,800	0	0	323	1,217	0	284	1,823	2,717
52,600	52,650	0	0	987	1,881	0	788	2,486	3,380	55,800	55,850	0	0	313	1,207	0	276	1,812	2,706
52,650	52,700	0	0	976	1,870	0	780	2,476	3,370	55,850	55,900	0	0	302	1,196	0	268	1,802	2,696
52,700	52,750	0	0	966	1,860	0	772	2,465	3,359	55,900	55,950	0	0	292	1,186	0	260	1,791	2,685
52,750	52,800	0	0	955	1,849	0	764	2,455	3,349	55,950	56,000	0	0	281	1,175	0	252	1,781	2,675
52,800	52,850	0	0	945	1,839	0	756	2,444	3,338	56,000	56,050	0	0	271	1,165	0	244	1,770	2,664
52,850	52,900	0	0	934	1,828	0	748	2,434	3,328	56,050	56,100	0	0	260	1,154	0	236	1,760	2,654
52,900	52,950	0	0	924	1,818	0	740	2,423	3,317	56,100	56,150	0	0	250	1,144	0	228	1,749	2,643
52,950	53,000	0	0	913	1,807	0	732	2,412	3,306	56,150	56,200	0	0	239	1,133	0	220	1,739	2,633
53,000	53,050	0	0	902	1,796	0	724	2,402	3,296	56,200	56,250	0	0	229	1,123	0	212	1,728	2,622
53,050	53,100	0	0	892	1,786	0	716	2,391	3,285	56,250	56,300	0	0	218	1,112	0	204	1,717	2,611
53,100	53,150	0	0	881	1,775	0	708	2,381	3,275	56,300	56,350	0	0	207	1,101	0	196	1,707	2,601
53,150	53,200	0	0	871	1,765	0	700	2,370	3,264	56,350	56,400	0	0	197	1,091	0	188	1,696	2,590
53,200	53,250	0	0	860	1,754	0	692	2,360	3,254	56,400	56,450	0	0	186	1,080	0	180		

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–			
56,800	56,850	0	0	102	996	0	116	1,602	2,496	59,200	59,250	0	0	0	491	0	0	1,096	1,990
56,850	56,900	0	0	92	986	0	108	1,591	2,485	59,250	59,300	0	0	0	480	0	0	1,086	1,980
56,900	56,950	0	0	81	975	0	100	1,581	2,475	59,300	59,350	0	0	0	470	0	0	1,075	1,969
56,950	57,000	0	0	71	965	0	93	1,570	2,464	59,350	59,400	0	0	0	459	0	0	1,065	1,959
57,000	57,050	0	0	60	954	0	85	1,560	2,454	59,400	59,450	0	0	0	449	0	0	1,054	1,948
57,050	57,100	0	0	50	944	0	77	1,549	2,443	59,450	59,500	0	0	0	438	0	0	1,044	1,938
57,100	57,150	0	0	39	933	0	69	1,538	2,432	59,500	59,550	0	0	0	428	0	0	1,033	1,927
57,150	57,200	0	0	28	922	0	61	1,528	2,422	59,550	59,600	0	0	0	417	0	0	1,022	1,916
57,200	57,250	0	0	18	912	0	53	1,517	2,411	59,600	59,650	0	0	0	406	0	0	1,012	1,906
57,250	57,300	0	0	7	901	0	45	1,507	2,401	59,650	59,700	0	0	0	396	0	0	1,001	1,895
57,300	57,350	0	0	*	891	0	37	1,496	2,390	59,700	59,750	0	0	0	385	0	0	991	1,885
57,350	57,400	0	0	0	880	0	29	1,486	2,380	59,750	59,800	0	0	0	375	0	0	980	1,874
57,400	57,450	0	0	0	870	0	21	1,475	2,369	59,800	59,850	0	0	0	364	0	0	970	1,864
57,450	57,500	0	0	0	859	0	13	1,465	2,359	59,850	59,900	0	0	0	354	0	0	959	1,853
57,500	57,550	0	0	0	849	0	5	1,454	2,348	59,900	59,950	0	0	0	343	0	0	949	1,843
57,550	57,600	0	0	0	838	0	**	1,444	2,338	59,950	60,000	0	0	0	333	0	0	938	1,832
57,600	57,650	0	0	0	828	0	0	1,433	2,327	60,000	60,050	0	0	0	322	0	0	928	1,822
57,650	57,700	0	0	0	817	0	0	1,423	2,317	60,050	60,100	0	0	0	312	0	0	917	1,811
57,700	57,750	0	0	0	807	0	0	1,412	2,306	60,100	60,150	0	0	0	301	0	0	907	1,801
57,750	57,800	0	0	0	796	0	0	1,402	2,296	60,150	60,200	0	0	0	291	0	0	896	1,790
57,800	57,850	0	0	0	786	0	0	1,391	2,285	60,200	60,250	0	0	0	280	0	0	886	1,780
57,850	57,900	0	0	0	775	0	0	1,381	2,275	60,250	60,300	0	0	0	270	0	0	875	1,769
57,900	57,950	0	0	0	765	0	0	1,370	2,264	60,300	60,350	0	0	0	259	0	0	865	1,759
57,950	58,000	0	0	0	754	0	0	1,359	2,253	60,350	60,400	0	0	0	249	0	0	854	1,748
58,000	58,050	0	0	0	743	0	0	1,349	2,243	60,400	60,450	0	0	0	238	0	0	843	1,737
58,050	58,100	0	0	0	733	0	0	1,338	2,232	60,450	60,500	0	0	0	227	0	0	833	1,727
58,100	58,150	0	0	0	722	0	0	1,328	2,222	60,500	60,550	0	0	0	217	0	0	822	1,716
58,150	58,200	0	0	0	712	0	0	1,317	2,211	60,550	60,600	0	0	0	206	0	0	812	1,706
58,200	58,250	0	0	0	701	0	0	1,307	2,201	60,600	60,650	0	0	0	196	0	0	801	1,695
58,250	58,300	0	0	0	691	0	0	1,296	2,190	60,650	60,700	0	0	0	185	0	0	791	1,685
58,300	58,350	0	0	0	680	0	0	1,286	2,180	60,700	60,750	0	0	0	175	0	0	780	1,674
58,350	58,400	0	0	0	670	0	0	1,275	2,169	60,750	60,800	0	0	0	164	0	0	770	1,664
58,400	58,450	0	0	0	659	0	0	1,265	2,159	60,800	60,850	0	0	0	154	0	0	759	1,653
58,450	58,500	0	0	0	649	0	0	1,254	2,148	60,850	60,900	0	0	0	143	0	0	749	1,643
58,500	58,550	0	0	0	638	0	0	1,244	2,138	60,900	60,950	0	0	0	133	0	0	738	1,632
58,550	58,600	0	0	0	628	0	0	1,233	2,127	60,950	61,000	0	0	0	122	0	0	728	1,622
58,600	58,650	0	0	0	617	0	0	1,223	2,117	61,000	61,050	0	0	0	112	0	0	717	1,611
58,650	58,700	0	0	0	607	0	0	1,212	2,106	61,050	61,100	0	0	0	101	0	0	707	1,601
58,700	58,750	0	0	0	596	0	0	1,201	2,095	61,100	61,150	0	0	0	91	0	0	696	1,590
58,750	58,800	0	0	0	585	0	0	1,191	2,085	61,150	61,200	0	0	0	80	0	0	686	1,580
58,800	58,850	0	0	0	575	0	0	1,180	2,074	61,200	61,250	0	0	0	70	0	0	675	1,569
58,850	58,900	0	0	0	564	0	0	1,170	2,064	61,250	61,300	0	0	0	59	0	0	664	1,558
58,900	58,950	0	0	0	554	0	0	1,159	2,053	61,300	61,350	0	0	0	48	0	0	654	1,548
58,950	59,000	0	0	0	543	0	0	1,149	2,043	61,350	61,400	0	0	0	38	0	0	643	1,537
59,000	59,050	0	0	0	533	0	0	1,138	2,032	61,400	61,450	0	0	0	27	0	0	633	1,527
59,050	59,100	0	0	0	522	0	0	1,128	2,022	61,450	61,500	0	0	0	17	0	0	622	1,516
59,100	59,150	0	0	0	512	0	0	1,117	2,011	61,500	61,550	0	0	0	6	0	0	612	1,506
59,150	59,200	0	0	0	501	0	0	1,107	2,001	61,550	61,600	0	0	0	***	0	0	601	1,495

★ 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 \$57,300 but less than \$57,310, and you have two qualifying children who have valid SSNs, your credit is \$1.

If the amount you are looking up from the worksheet is \$57,310 or more, and you have two qualifying children who have valid SSNs, you can't take the credit.

** If the amount you are looking up from the worksheet is at least \$57,550 but less than \$57,554, 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 \$57,554 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 \$61,550 but less than \$61,555, and you have three qualifying children who have valid SSNs, your credit is \$1.

If the amount you are looking up from the worksheet is \$61,555 or more, and you have three 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–			
61,600	61,650	0	0	0	0	0	0	591	1,485	64,800	64,850	0	0	0	0	0	0	0	811
61,650	61,700	0	0	0	0	0	0	580	1,474	64,850	64,900	0	0	0	0	0	0	0	800
61,700	61,750	0	0	0	0	0	0	570	1,464	64,900	64,950	0	0	0	0	0	0	0	790
61,750	61,800	0	0	0	0	0	0	559	1,453	64,950	65,000	0	0	0	0	0	0	0	779
61,800	61,850	0	0	0	0	0	0	549	1,443	65,000	65,050	0	0	0	0	0	0	0	769
61,850	61,900	0	0	0	0	0	0	538	1,432	65,050	65,100	0	0	0	0	0	0	0	758
61,900	61,950	0	0	0	0	0	0	528	1,422	65,100	65,150	0	0	0	0	0	0	0	748
61,950	62,000	0	0	0	0	0	0	517	1,411	65,150	65,200	0	0	0	0	0	0	0	737
62,000	62,050	0	0	0	0	0	0	507	1,401	65,200	65,250	0	0	0	0	0	0	0	727
62,050	62,100	0	0	0	0	0	0	496	1,390	65,250	65,300	0	0	0	0	0	0	0	716
62,100	62,150	0	0	0	0	0	0	485	1,379	65,300	65,350	0	0	0	0	0	0	0	706
62,150	62,200	0	0	0	0	0	0	475	1,369	65,350	65,400	0	0	0	0	0	0	0	695
62,200	62,250	0	0	0	0	0	0	464	1,358	65,400	65,450	0	0	0	0	0	0	0	684
62,250	62,300	0	0	0	0	0	0	454	1,348	65,450	65,500	0	0	0	0	0	0	0	674
62,300	62,350	0	0	0	0	0	0	443	1,337	65,500	65,550	0	0	0	0	0	0	0	663
62,350	62,400	0	0	0	0	0	0	433	1,327	65,550	65,600	0	0	0	0	0	0	0	653
62,400	62,450	0	0	0	0	0	0	422	1,316	65,600	65,650	0	0	0	0	0	0	0	642
62,450	62,500	0	0	0	0	0	0	412	1,306	65,650	65,700	0	0	0	0	0	0	0	632
62,500	62,550	0	0	0	0	0	0	401	1,295	65,700	65,750	0	0	0	0	0	0	0	621
62,550	62,600	0	0	0	0	0	0	391	1,285	65,750	65,800	0	0	0	0	0	0	0	611
62,600	62,650	0	0	0	0	0	0	380	1,274	65,800	65,850	0	0	0	0	0	0	0	600
62,650	62,700	0	0	0	0	0	0	370	1,264	65,850	65,900	0	0	0	0	0	0	0	590
62,700	62,750	0	0	0	0	0	0	359	1,253	65,900	65,950	0	0	0	0	0	0	0	579
62,750	62,800	0	0	0	0	0	0	349	1,243	65,950	66,000	0	0	0	0	0	0	0	569
62,800	62,850	0	0	0	0	0	0	338	1,232	66,000	66,050	0	0	0	0	0	0	0	558
62,850	62,900	0	0	0	0	0	0	328	1,222	66,050	66,100	0	0	0	0	0	0	0	548
62,900	62,950	0	0	0	0	0	0	317	1,211	66,100	66,150	0	0	0	0	0	0	0	537
62,950	63,000	0	0	0	0	0	0	306	1,200	66,150	66,200	0	0	0	0	0	0	0	527
63,000	63,050	0	0	0	0	0	0	296	1,190	66,200	66,250	0	0	0	0	0	0	0	516
63,050	63,100	0	0	0	0	0	0	285	1,179	66,250	66,300	0	0	0	0	0	0	0	505
63,100	63,150	0	0	0	0	0	0	275	1,169	66,300	66,350	0	0	0	0	0	0	0	495
63,150	63,200	0	0	0	0	0	0	264	1,158	66,350	66,400	0	0	0	0	0	0	0	484
63,200	63,250	0	0	0	0	0	0	254	1,148	66,400	66,450	0	0	0	0	0	0	0	474
63,250	63,300	0	0	0	0	0	0	243	1,137	66,450	66,500	0	0	0	0	0	0	0	463
63,300	63,350	0	0	0	0	0	0	233	1,127	66,500	66,550	0	0	0	0	0	0	0	453
63,350	63,400	0	0	0	0	0	0	222	1,116	66,550	66,600	0	0	0	0	0	0	0	442
63,400	63,450	0	0	0	0	0	0	212	1,106	66,600	66,650	0	0	0	0	0	0	0	432
63,450	63,500	0	0	0	0	0	0	201	1,095	66,650	66,700	0	0	0	0	0	0	0	421
63,500	63,550	0	0	0	0	0	0	191	1,085	66,700	66,750	0	0	0	0	0	0	0	411
63,550	63,600	0	0	0	0	0	0	180	1,074	66,750	66,800	0	0	0	0	0	0	0	400
63,600	63,650	0	0	0	0	0	0	170	1,064	66,800	66,850	0	0	0	0	0	0	0	390
63,650	63,700	0	0	0	0	0	0	159	1,053	66,850	66,900	0	0	0	0	0	0	0	379
63,700	63,750	0	0	0	0	0	0	148	1,042	66,900	66,950	0	0	0	0	0	0	0	369
63,750	63,800	0	0	0	0	0	0	138	1,032	66,950	67,000	0	0	0	0	0	0	0	358
63,800	63,850	0	0	0	0	0	0	127	1,021	67,000	67,050	0	0	0	0	0	0	0	348
63,850	63,900	0	0	0	0	0	0	117	1,011	67,050	67,100	0	0	0	0	0	0	0	337
63,900	63,950	0	0	0	0	0	0	106	1,000	67,100	67,150	0	0	0	0	0	0	0	326
63,950	64,000	0	0	0	0	0	0	96	990	67,150	67,200	0	0	0	0	0	0	0	316
64,000	64,050	0	0	0	0	0	0	85	979	67,200	67,250	0	0	0	0	0	0	0	305
64,050	64,100	0	0	0	0	0	0	75	969	67,250	67,300	0	0	0	0	0	0	0	295
64,100	64,150	0	0	0	0	0	0	64	958	67,300	67,350	0	0	0	0	0	0	0	284
64,150	64,200	0	0	0	0	0	0	54	948	67,350	67,400	0	0	0	0	0	0	0	274
64,200	64,250	0	0	0	0	0	0	43	937	67,400	67,450	0	0	0	0	0	0	0	263
64,250	64,300	0	0	0	0	0	0	33	927	67,450	67,500	0	0	0	0	0	0	0	253
64,300	64,350	0	0	0	0	0	0	22	916	67,500	67,550	0	0	0	0	0	0	0	242
64,350	64,400	0	0	0	0	0	0	12	906	67,550	67,600	0	0	0	0	0	0	0	232
64,400	64,450	0	0	0	0	0	0	*	895	67,600	67,650	0	0	0	0	0	0	0	221
64,450	64,500	0	0	0	0	0	0	0	885	67,650	67,700	0	0	0	0	0	0	0	211
64,500	64,550	0	0	0	0	0	0	0	874	67,700	67,750	0	0	0	0	0	0	0	200
64,550	64,600	0	0	0	0	0	0	0	863	67,750	67,800	0	0	0	0	0	0	0	190
64,600	64,650	0	0	0	0	0	0	0	853	67,800	67,850	0	0	0	0	0	0	0	179
64,650	64,700	0	0	0	0	0	0	0	842	67,850	67,900	0	0	0	0	0	0	0	169
64,700	64,750	0	0	0	0	0	0	0	832	67,900	67,950	0	0	0	0	0	0	0	158
64,750	64,800	0	0	0	0	0	0	0	821	67,950	68,000	0	0	0	0	0	0	0	147

★ 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 \$64,400 but less than \$64,430, and you have two qualifying children who have valid SSNs, your credit is \$3.

If the amount you are looking up from the worksheet is \$64,430 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—							
		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—			
68,000	68,050	0	0	0	0	0	0	0	137
68,050	68,100	0	0	0	0	0	0	0	126
68,100	68,150	0	0	0	0	0	0	0	116
68,150	68,200	0	0	0	0	0	0	0	105
68,200	68,250	0	0	0	0	0	0	0	95
68,250	68,300	0	0	0	0	0	0	0	84
68,300	68,350	0	0	0	0	0	0	0	74
68,350	68,400	0	0	0	0	0	0	0	63

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—			
68,400	68,450	0	0	0	0	0	0	0	53
68,450	68,500	0	0	0	0	0	0	0	42
68,500	68,550	0	0	0	0	0	0	0	32
68,550	68,600	0	0	0	0	0	0	0	21
68,600	68,650	0	0	0	0	0	0	0	11
68,650	68,700	0	0	0	0	0	0	0	*

★ 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 \$68,650 but less than \$68,675, and you have three qualifying children who have valid SSNs, your credit is \$3.

If the amount you are looking up from the worksheet is \$68,675 or more, and you have three qualifying children who have valid SSNs, you can't take the credit.

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