Note: *The draft you are looking for begins on the next page.*

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Almost every form and publication has a page on IRS.gov with a friendly shortcut. For example, the Form 1040 page is at IRS.gov/Form1040; the Pub. 501 page is at IRS.gov/Pub501; the Form W-4 page is at IRS.gov/W4; and the Schedule A (Form 1040/SR) page is at IRS.gov/ScheduleA. If typing in a link above instead of clicking on it, be sure to type the link into the address bar of your browser, not a Search box.

If you wish, you can submit comments to the IRS about draft or final forms, instructions, or publications at IRS.gov/FormsComments. We cannot respond to all comments due to the high volume we receive and may not be able to consider many suggestions until the subsequent revision of the product.

If you have comments on reducing paperwork and respondent (filer) burden, with respect to draft or final forms, please respond to the relevant information collection through the Federal Register process; for more info, click here.

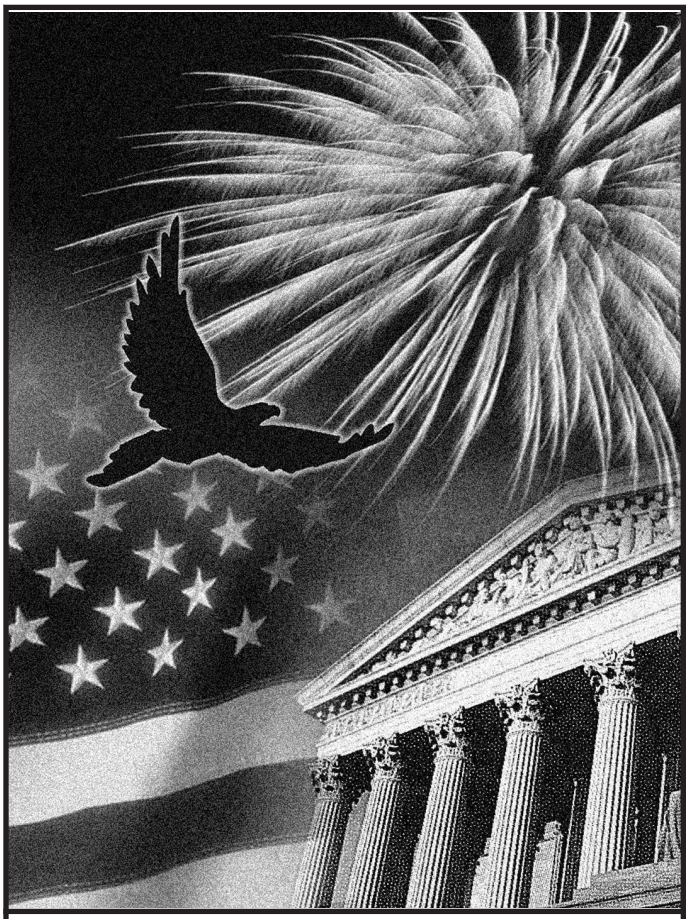
Department of the Treasury
Internal Revenue Service

Publication 596
Cat. No. 15173A

Earned Income Credit (EIC)

DRAFT AS OF January 28, 2020

For use in preparing
2019 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*.

What is the EIC?

The earned income credit (EIC) is a tax credit for certain people who work and have earned income under $55,952. 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.

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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 *one* 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: • $50,162 ($55,952 for married filing jointly) if you have three or more qualifying children, • $46,703 ($52,493 for married filing jointly) if you have two qualifying children, • $41,094 ($46,884 for married filing jointly) if you have one qualifying child, or • $15,570 ($21,370 for married filing jointly) if you don't have a qualifying child.	**2.** You must have a valid social security number by the due date of your 2019 return (including extensions). **3.**Your filing status can't be married filing separately. **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 $3,600 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 be at least age 25 but under age 65. **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: • $50,162 ($55,952 for married filing jointly) if you have three or more qualifying children, • $46,703 ($52,493 for married filing jointly) if you have two qualifying children, • $41,094 ($46,884 for married filing jointly) if you have one qualifying child, or • $15,570 ($21,370 for married filing jointly) if you don't have a qualifying child.

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 and 1040-SR 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 2019.

- You are filing Schedule E (Form 1040 or 1040-SR).
- 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 or 1040-SR) line 8, 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 6, 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 $15,570 ($21,370 if married filing jointly). See chapter 3.

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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 Assistant at *IRS.gov/EITC* to find out if you may be eligible for the credit. The EITC Assistant is available in English and Spanish.

What's New for 2019

Form 1040-SR. Form 1040-SR, U.S. Tax Return for Seniors has been introduced for use for the 2019 year. You can use this form if you are age 65 or over at the end of 2019. The form generally mirrors Form 1040 and for filing and processing purposes anyone who files Form 1040-SR is considered to have filed a Form 1040.

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

- You have three or more qualifying children and you earned less than $50,162 ($55,952 if married filing jointly),
- You have two qualifying children and you earned less than $46,703 ($52,493 if married filing jointly),
- You have one qualifying child and you earned less than $41,094 ($46,884 if married filing jointly), or
- You don't have a qualifying child and you earned less than $15,570 ($21,370 if married filing jointly).

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

Disaster tax relief. Disaster tax relief was enacted for those impacted by certain federally declared disasters. The tax benefits provided by this relief include an election to use your 2018 earned income to figure your 2019 earned income credit. See *Election to use prior year earned income* for more information.

Investment income amount. The maximum amount of investment income you can have and still get the credit is $3,600. See *Rule 6—Your Investment Income Must Be $3,600 or Less*.

Medicaid waiver payments. Changes have been made to how Medicaid waiver payments are treated for purposes of the earned income credit. See *Earned Income* for more information.

Reminders

Childless EIC. If your qualifying child is treated under the tiebreaker rules as the qualifying child of another person for 2019, you may be able to take the EIC using the rules in chapter 3 for taxpayers who don't have a qualifying child.

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

Earned income credit has no effect on certain welfare benefits. Any refund you receive because of the EIC 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.

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 Publication 596. Publicación 596SP, 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 and Exploited Children. Photographs of missing children selected by the Center may appear in this publication on pages that would otherwise be blank. You can help bring these children home by looking at the photographs and calling 1-800-THE-LOST (1-800-843-5678) if you recognize a child.

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

You can send us comments through *IRS.gov/FormComments*. Or you can write to: 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 as we revise our tax forms, instructions, and publications. We can't answer tax questions sent to the above address.

Tax questions. If you have a tax question not answered by this publication or the *How To Get Tax Help* at the end of this publication, go to the IRS Interactive Tax Assistant page at *IRS.gov/help/ITA* where you can find topics using the search feature or by viewing the categories listed.

Ordering tax forms and publications. Visit *IRS.gov/FormsPubs* to download forms and publications. Otherwise, you can go to *IRS.gov/OrderForms* to order current and prior-year forms and instructions. Your order should arrive within 10 business days.

1.

Rules for Everyone

This chapter discusses Rules 1 through 7. You must meet all seven rules to qualify for the earned income credit. If you 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:

- $50,162 ($55,952 for married filing jointly) if you have three or more qualifying children,
- $46,703 ($52,493 for married filing jointly) if you have two qualifying children,
- $41,094 ($46,884 for married filing jointly) if you have one qualifying child, or
- $15,570 ($21,370 for married filing jointly) if you don't have a qualifying child.

Adjusted gross income (AGI). AGI is the amount on line 8b Form 1040 or 1040-SR.

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 $42,550, you are single, and you have one qualifying child. You can't claim the EIC because your AGI isn't less than $41,094. However, if your filing status was married filing jointly, you might be able to claim the EIC because your AGI is less than $46,884.

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

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

To claim the EIC, you (and your spouse, if filing a joint return) must have a valid SSN issued by the Social Security Administration (SSA) by the due date of your 2019 return (including extensions). Any qualifying child listed on Schedule EIC also must have a valid SSN by the due date of your 2019 return (including extensions). (See *Rule 8* if you have a qualifying child.)

If your social security card (or your spouse's, if filing a joint return) says "Not valid for employment" and your SSN was issued so that you (or your spouse) could get a federally funded benefit, you can't get the EIC. An example of a federally funded benefit is Medicaid. If you have a card with the legend "Not valid for employment" and your immigration status has changed so that you are now a U.S. citizen or permanent resident, ask the SSA for a new social security card without the legend.

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

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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 2019 return (including extensions) and you later get a valid SSN, you can't file an amended return to claim the EIC.

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 Internal Revenue Service 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 2019 return (including extensions), enter "No" on the dotted line next to line 18a (Form 1040 or 1040-SR). You can't claim the EIC on either your original or an amended 2019 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*, from your local SSA office, or by calling the SSA at 1-800-772-1213.

Filing deadline approaching and still no SSN. If the filing deadline is approaching and you still 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—Your Filing Status Cannot Be "Married Filing Separately"

If you are married, you usually must file a joint return to claim the EIC. Your filing status can't be "Married filing separately."

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

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

If you (or your spouse, if married) were a nonresident alien for any part of the year, you can't claim the earned income credit unless your filing status is married filing jointly. You can use that filing status only if one spouse is a U.S. citizen or resident alien and you choose to treat the nonresident spouse as a U.S. resident. If you make this choice, you and your spouse are taxed on your worldwide income. If you need more information on making this choice, get Pub. 519, U.S. Tax Guide for Aliens. If you (or your spouse, if married) were a nonresident alien for any part of the year and your filing status isn't married filing jointly, enter "No" on the dotted line next to line 18a (Form 1040 or 1040-SR).

Rule 5—You Cannot File Form 2555

You can't claim the earned income credit 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. possessions aren't foreign countries. See Pub. 54, Tax Guide for U.S. Citizens and Resident Aliens Abroad, for more detailed information.

Rule 6—Your Investment Income Must Be $3,600 or Less

You can't claim the earned income credit unless your investment income is $3,600 or less. If your investment income is more than $3,600, you can't claim the credit.

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

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Worksheet 1. **Investment Income** *Keep for Your Records*

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

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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 or 1040-SR), line 8, 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 6. If the amount on that line is a loss, enter -0- . . . . . 5. _____
6. Enter any gain from Form 4797, Sales of Business Property, line 7. If the amount on that line is a loss, enter -0-. (But, if you completed lines 8 and 9 of Form 4797, enter the amount from line 9 instead.) . . . . . 6. _____
7. Subtract line 6 of this worksheet from line 5 of this worksheet. (If the result is less than zero, enter -0-.) . . . . . 7. _____

Royalties and Rental Income From Personal Property

8. Enter any royalty income from Schedule E, line 23b, plus any income from the rental of personal property shown on Schedule 1 (Form 1040 or 1040-SR), line 8 . . . . . 8. _____
9. Enter any expenses from Schedule E, line 20, related to royalty income, plus any expenses from the rental of personal property deducted on Schedule 1 (Form 1040 or 1040-SR), line 22 . . . . . 9. _____
10. Subtract the amount on line 9 of this worksheet from the amount on line 8. (If the result is less than zero, enter -0-.) . . . . . 10. _____

Passive Activities

11. Enter the total of any net income from passive activities (such as income included on Schedule E, line 26, 29a (col. (h)), 34a (col. (d)), or 40; or an ordinary gain identified as "FPA" on Form 4797, line 10). (See instructions below for lines 11 and 12.) . . . . . 11. _____
12. Enter the total of any losses from passive activities (such as losses included on Schedule E, line 26, 29b (col. (g)), 34b (col. (c)), or 40; or an ordinary loss identified as "PAL" on Form 4797, line 10). (See instructions below for lines 11 and 12.) . . . . . 12. _____
13. Combine the amounts on lines 11 and 12 of this worksheet. (If the result is less than zero, enter -0-.) . . . . . 13. _____
14. Add the amounts on lines 1, 2, 3, 4, 7, 10, and 13. Enter the total. **This is your investment income** . . . . . 14. _____
15. Is the amount on line 14 more than **$3,600**?
    ☐ **Yes.** You can't take the credit.
    ☐ **No.** Go to *Step 3* of the Form 1040 and 1040-SR instructions for line 18a 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, print "NPA" and the amount of that income (or loss) on the dotted line next to line 26.

Worksheet 2. **Worksheet for Line 4 of Worksheet 1** *Keep for Your Records*

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

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

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

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

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Example—Completing Worksheet 2. Your 10-year-old child has taxable interest income of $400, an Alaska Permanent Fund dividend of $1,000, and ordinary dividends of $1,100, of which $500 are qualified dividends. You choose to report this income on your return. You enter $400 on line 1a of Form 8814, $2,100 ($1,000 + $1,100) on line 2a, and $500 on line 2b. After completing lines 4 through 11, you enter $240 on line 12 of Form 8814 and line 8 of Schedule 1 (Form 1040 or 1040-SR). On Worksheet 2, you enter $2,100 on line 1, $500 on line 2, $1,600 on line 3, $400 on line 4, $2,000 on line 5, $1,000 on line 6, 0.500 on line 7, $240 on line 8, $120 on line 9, and $120 on line 10. You then enter $120 on line 4 of Worksheet 1.

Rule 7—You Must Have Earned Income

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

Rule 15 has information that will help you figure the amount of your earned income. If you are self-employed or a statutory employee, you will figure your earned income on EIC Worksheet B in the Form 1040 and 1040-SR 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. 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 1.

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

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

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

Minister's housing. The rental value of a home or a housing allowance provided to a minister as part of the minister's pay generally 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* below).

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

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

Approved Form 4361 or Form 4029

This section is for persons who have an approved:

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

Each approved form exempts certain income from social security taxes. Each form is discussed here in terms of what is or 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 on line 1 of Form 1040 and 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 generally is 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 1 of Form 1040 and 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 4c and 4d.

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 work performed while an inmate in a penal institution aren't earned income when figuring the earned income credit. This includes amounts for work performed while in a work release program or while in a halfway house.

Workfare payments. Nontaxable workfare payments 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 Temporary Assistance for Needy Families (TANF) program in return for certain work activities such as (1) work experience activities (including remodeling or repairing public housing) if sufficient private sector employment isn't available, or (2) community service program activities.

Community property. If you are married, but qualify to file as head of household under special rules for married taxpayers living apart (see *Rule 3*), and live in a state that has community property laws, your earned income for the EIC 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, Armed Forces' Tax Guide, for more information.

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

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2.

Rules If You Have a Qualifying Child

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

When you file Form 1040 or 1040-SR, you must attach Schedule EIC to your return to claim the EIC with 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.

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

Age Test

Your child must be:

1. Under age 19 at the end of 2019 and younger than you (or your spouse, if filing jointly);
2. Under age 24 at the end of 2019, a student, and younger than you (or your spouse, if filing jointly); or
3. Permanently and totally disabled at any time during 2019, regardless of age.

The following examples and definitions clarify the age test.

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

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

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

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.

Relationship

A qualifying child is a child who is 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)

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AND

Age

was . . .

Under age 19 at the end of 2019 and younger than you (or your spouse, if filing jointly)

OR

Under age 24 at the end of 2019, a student, and younger than you (or your spouse, if filing jointly)

OR

Permanently and totally disabled at any time during the year, regardless of age

AND

Joint Return

Who is not filing a joint return for 2019 (or is filing a joint return for 2019 only to claim a refund of income tax withheld or estimated tax paid)

AND

Residency

Who lived with you in the United States for more than half of 2019.

CAUTION

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 child care records and other records that show your child's address.

TIP

If the child didn't live with you for more than half of the year because of a temporary absence, birth, death, or kidnapping, see Temporary absences, Birth or death of child, *or* Kidnapped child *in this chapter.*

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. He or she 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 Pub. 524.

Residency Test

Your child must have lived with you in the United States for more than half of 2019.

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 child care records and other records that show your child's address.

The following paragraphs clarify the residency test.

United States. This means the 50 states and the District of Columbia. It doesn't include Puerto Rico or U.S. possessions 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 2019 is treated as having lived with you for more than half of 2019 if your home was the child's home for more than half the time he or she was alive in 2019.

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.

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.

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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 his or her spouse file a joint return only to claim a refund of income tax withheld or estimated tax paid.

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

Example 2—Child files joint return to get refund of tax withheld. Your 18-year-old son and his 17-year-old wife had $800 of wages from part-time jobs and no other income. They 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 your son may be your qualifying child if all the other tests are met.

Example 3—Child files joint return to claim American opportunity credit. The facts are the same as in *Example 2* except no taxes were taken out of your son's pay. He and his wife 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 your son 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, he or she 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.

CAUTION ***Social security number.*** *Your qualifying child must have a valid social security number (SSN) on or before the due date of your 2019 return (including extensions), unless the child was born and died in 2019 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 the EIC on the basis of a qualifying child if:*

1. *The qualifying child's SSN is missing from your tax return or is incorrect,*
2. *The qualifying child's social security card says "Not valid for employment" and was issued for use in getting a federally funded benefit, or*
3. *Instead of an SSN, the qualifying child has:*
   a. *An individual taxpayer identification number (ITIN), which is issued to a noncitizen who 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 the EIC. For more information about SSNs, see Rule 2.

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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, and 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 he or she 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 six tax benefits just listed, the following tiebreaker rules apply.

- If only one of the persons is the child's parent, the child is treated as the qualifying child of the parent.
- If the parents file a joint return together and can claim the child as a qualifying child, the child is treated as the qualifying child of the parents.

- If the parents 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 adjusted gross income (AGI) for the year.
- If no parent can claim the child as a qualifying child, the child is treated as the qualifying child of the person who had the highest AGI for the year.
- If a parent can claim the child as a qualifying child but no parent does so claim the child, the child is treated as the qualifying child of the person who had the highest AGI for the year, but only if that person's AGI is higher than the highest AGI of any of the child's parents who can claim the child.

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TIP *If your qualifying child is treated under the tiebreaker rules as the qualifying child of another person for 2019, you may be able to take the EIC using the rules in chapter 3 for taxpayers who don't have a qualifying child.*

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

If you can't claim the EIC because your qualifying child is treated under the tiebreaker rules as the qualifying child of another person for 2019, 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 he or she isn't eligible or his or her earned income or AGI is too high, you may be able to treat the child as a qualifying child. See *Examples 6* and *7*. But you 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 son Jimmy lived with your mother all year. You are 25 years old, unmarried, and your AGI is $9,000. Your only income was $9,000 from a part-time job. Your mother's only income was $20,000 from her job, and her AGI is $20,000. Jimmy's father did not live with you or Jimmy. The special rule explained later for divorced or separated parents (or parents who live apart) doesn't apply. Jimmy is a qualifying child of both you and your mother because he meets the relationship, age, residency, and joint return tests for both you and your mother. However, only one of you can treat him as a qualifying child to claim the EIC (and the other tax benefits listed earlier in this chapter for which that person qualifies). He isn't a qualifying child of anyone else, including his father. If you don't claim Jimmy as a qualifying child for the EIC or any of the other tax benefits listed earlier, your mother can treat him as a qualifying child to claim the EIC (and any of the other tax benefits listed earlier for which she qualifies).

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

Example 3—Two persons claim same child. The facts are the same as in *Example 1* except that you and your mother both claim Jimmy as a qualifying child. In this case, you as the child's parent will be the only one allowed to claim Jimmy as a qualifying child for the EIC and the other tax benefits listed earlier for which you qualify. The IRS will disallow your mother's claim to the EIC and any of the other tax benefits listed earlier based on Jimmy. Your mother can't take the EIC for a taxpayer without a qualifying child because her AGI is more than $15,570.

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

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

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

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

Example 8—Separated parents. You, your husband, and your 10-year-old son Joey lived together until August 1, 2019, when your husband moved out of the household. In August and September, Joey lived with you.

For the rest of the year, Joey lived with your husband, who is Joey's father. Joey is a qualifying child of both you and your husband because he lived with each of you for more than half the year and because he met the relationship, age, and joint return tests for both of you. At the end of the year, you and your husband still 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 husband will file separate returns. Your husband agrees to let you treat Joey as a qualifying child. This means, if your husband doesn't claim Joey as a qualifying child for any of the tax benefits listed earlier, you can claim him as a qualifying child for any tax benefit listed earlier for which you qualify. However, your filing status is married filing separately, so you can't claim the EIC or the credit for child and dependent care expenses. See *Rule 3*.

Example 9—Separated parents claim same child. The facts are the same as in *Example 8* except that you and your husband both claim Joey as a qualifying child. In this case, only your husband will be allowed to treat Joey as a qualifying child. This is because, during 2019, the boy lived with him longer than with you. You can't claim the EIC (either with or without a qualifying child) because your filing status is married filing separately. However, your husband's filing status is also married filing separately, so he can't claim the EIC or the credit for child and dependent care expenses. See *Rule 3*.

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

Example 11—Unmarried parents claim same child. The facts are the same as in *Example 10* except that you and your son's father both claim your son as a qualifying child. In this case, only your son's father will be allowed to treat your son as a qualifying child. This is because his AGI, $14,000, is more than your AGI, $12,000. You can claim the EIC without a qualifying child.

Example 12—Child did not live with a parent. You and your 7-year-old niece, your sister's child, lived with your mother all year. You are 25 years old, and your AGI is $9,300. Your only income was from a part-time job. Your mother's AGI is $15,000. Her only income was from her job. Your niece's parents file jointly, have an AGI of less than $9,000, and don't live with you or their child. Your niece is a qualifying child of both you and your mother because she meets the relationship, age, residency, and joint return tests for both you and your mother. However, only your mother can treat her as a qualifying child. This is because your mother's AGI, $15,000, is more than your AGI, $9,300.

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

1. The parents:
   a. Are divorced or legally separated under a decree of divorce or separate maintenance,
   b. Are separated under a written separation agreement, or
   c. Lived apart at all time during the last 6 months of 2019, whether or not they are or were married.
2. The child received over half of his or her support for the year from the parents.
3. The child is in the custody of one or both parents for more than half of 2019.
4. Either of the following statements is true.
   a. The custodial parent signs Form 8332 or a substantially similar statement that he or she will not claim the child as a dependent for the year, and the noncustodial parent attaches the form or statement to his or her return. If the divorce decree or separation agreement went into effect after 1984 and before 2009, the noncustodial parent may be able to attach certain pages from the decree or agreement instead of Form 8332.
   b. A pre-1985 decree of divorce or separate maintenance or written separation agreement that applies to 2019 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 2019.

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.

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

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

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

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

If you are a qualifying child of another taxpayer, you can't claim the EIC. This is true even if the person for whom you are a qualifying child doesn't claim the EIC or meet all of the rules to claim the EIC. Enter "No" on the dotted line next to line 18a (Form 1040 or 1040-SR).

Example. You and your daughter lived with your mother all year. You are 22 years old, unmarried, and attended a trade school full time. You had a part-time job and earned $5,700. You had no other income. Because you meet the relationship, age, residency, and joint return tests, you are a qualifying child of your mother. She can claim the EIC if she meets all the other requirements. Because you are your mother's qualifying child, you can't claim the EIC. This is so even if your mother 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 mother had no gross income, isn't required to file a 2019 tax return, and doesn't file a 2019 tax return. As a result, you aren't your mother's qualifying child. You can claim the EIC if you meet all the other requirements to do so.

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

Example 3—Return filed to get EIC. The facts are the same as in *Example 2* except your mother claimed the EIC on her return. Since she filed the return to get the EIC, she isn't filing it only to get a refund of income tax withheld. As a result, you are your mother'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 *Rules 11* through *14*. You must meet all four of those rules, in addition to the rules in chapters 1 and 4, to qualify for the earned income credit without a qualifying child. 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.*

DRAFT AS OF January 29, 2020

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

You must be at least age 25 but under age 65 at the end of 2019. 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 2019. 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, 1954, and before January 2, 1995. If you are married filing a joint return, you meet the age test if either you or your spouse was born after December 31, 1954, and before January 2, 1995.

If neither you nor your spouse meets the age test, you can't claim the EIC. Enter "No" on the dotted line next to line 18a (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 2019, you meet the age test if 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 his or her 25th birthday. However, the rule for reaching age 65 is different; your spouse reaches age 65 on his or her 65th birthday.

Even if your spouse was born before January 2, 1995, he or she isn't considered at least age 25 at the end of 2019 unless he or she was 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 2019. You are age 67. Your spouse would have become age 65 in November 2019. Because your spouse was under age 65 when she died, you meet the age test.

Example 2. Your spouse was born on February 14, 1994, and died on February 13, 2019. Your spouse is considered age 25 at the time of death. However, if your spouse died on February 12, 2019, your spouse isn't considered age 25 at the time of death and isn't at least age 25 at the end of 2019.

Death of taxpayer. A taxpayer who died in 2019 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 his or her 25th birthday. However, the rule for reaching age 65 is different; a taxpayer reaches age 65 on his or her 65th birthday.

Even if the taxpayer was born before January 2, 1995, he or she isn't considered at least age 25 at the end of 2019 unless he or she was at least age 25 at the time of death.

Rule 12—You Cannot Be the Dependent of Another Person

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

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

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

If someone else can claim you as a dependent on his or her return, but doesn't, you still can't claim the credit.

Example 1. In 2019, 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 wife live with your parents and had $800 of wages from part-time jobs and no other income. Neither you nor your wife is required to file a tax return. You 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 wife aren't required to file a tax return, but you file a joint return to claim an EIC of

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$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 wife as a dependent.

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

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

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

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

If you are a qualifying child of another taxpayer, you can't claim the EIC. This is true even if the person for whom you are a qualifying child doesn't claim the EIC or meet all of the rules to claim the EIC. Enter "No" on the dotted line next to line 18a (Form 1040 or 1040-SR).

Example. You lived with your mother all year. You are age 26, unmarried, and permanently and totally disabled. Your only income was from a community center where you went three days a week to answer telephones. You earned $5,000 for the year and provided more than half of your own support. Because you meet the relationship, age, residency, and joint return tests, you are a qualifying child of your mother for the EIC. She can claim the EIC if she meets all the other requirements. Because you are a qualifying child of your mother, you can't claim the EIC. This is so even if your mother 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 father. You are 27 years old, unmarried, permanently and totally disabled, and earned $13,000. You have no other income, no children, and provided more than half of your own support. Your father had no gross income, isn't required to file a 2019 tax return, and doesn't file a 2019 tax return. As a result, you aren't your father's qualifying child. You can claim the EIC if you meet all the other requirements to do so.

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

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

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

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

If it wasn't, enter "No" on the dotted line next to line 18a (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. possessions 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.

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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:

- $50,162 ($55,952 for married filing jointly) if you have three or more qualifying children,
- $46,703 ($52,493 for married filing jointly) if you have two qualifying children,
- $41,094 ($46,884 for married filing jointly) if you have one qualifying child, or
- $15,570 ($21,370 for married filing jointly) if you don't have a qualifying child.

Earned Income

Earned income generally means wages, salaries, tips, other taxable employee pay, and net earnings from self-employment. Employee pay is earned income only if it is taxable. Nontaxable employee pay, such as certain dependent care benefits and adoption benefits, 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.

Election to use prior year earned income. You may be able to use your 2018 earned income to figure your 2019 earned income credit (EIC) if:

1. Your 2018 earned income was greater than your 2019 earned income.
2. Your main home or the main home of your spouse if filing jointly was located in one of the federally declared disaster zones (or the disaster area outside of the disaster zone if you, and your spouse if filing jointly, were displaced from the main home due to the disaster) during any portion of that disaster's incident period.

To make this election, enter "PYEI" and the amount of your 2018 earned income in the space next to Form 1040 or 1040-SR, line 18a.

Disaster area. Any area where a major disaster was declared after 2017 by the President under section 401 of the Robert T. Stafford Disaster Relief and Emergency Assistance Act, except the California wildfire disaster area defined in the Bipartisan Budget Act of 2018.

Disaster zone. The portion of any disaster area which is determined by the President to warrant individual or individual and public assistance from the federal government under the Robert T. Stafford Disaster Relief and Emergency Assistance Act.

Incident period. The period specified by the Federal Emergency Management Agency (FEMA) as the period during which the disaster occurred, but not including any dates before 2018 or after January 19, 2020.

Joint returns. If you file a joint return, you qualify to make this election even if only one spouse meets the requirements. If you make the election, your 2018 earned income is the sum of your 2018 earned income and your spouse's 2018 earned income.

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 or 1040-SR), you will figure your earned income when you fill out Part 4 of EIC Worksheet B in the Form 1040 and 1040-SR instructions.

Otherwise, figure your earned income by using the worksheet in *Step 5* of the Form 1040 and 1040-SR instructions for line 18a.

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

- **Scholarship or fellowship grants not reported on a Form W-2.** A scholarship or fellowship grant that wasn't reported to you on a Form W-2 isn't considered earned income for the earned income credit.
- **Inmate's income.** Amounts received for work performed while an inmate in a penal institution aren't earned income for the earned income credit. This includes amounts received for work performed while in a work release program or while in a halfway house. If you received any amount for work done while an inmate in a penal institution and that amount is included

in the total on Form 1040 or 1040-SR, line 1, put "PRI" and the amount on the dotted line next to Form 1040 or 1040-SR, line 1.

- **Pension or annuity from deferred compensation plans.** A pension or annuity from a nonqualified deferred compensation plan or a nongovernmental section 457 plan isn't considered earned income for the earned income credit. If you received such an amount and it was included in the total on Form 1040 or 1040-SR, line 1, put "DFC" and the amount on the dotted line next to Form 1040 or 1040-SR, line 1. This amount may be reported in box 11 of your Form W-2. If you received such an amount but box 11 is blank, contact your employer for the amount received as a pension or an annuity.
- **Medicaid waiver payments.** Certain Medicaid waiver payments may be excluded from income under Notice 2014-7. You may include these payments in earned income if you benefit from the inclusion. For more information about these payments, see Pub. 525.

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 1, subtract that amount from the amount on Form 1040 or 1040-SR, line 1 and enter the result on line 1 of the worksheet in *Step 5* of the Form 1040 and 1040-SR instructions for line 18a. Enter "Clergy" on the dotted line next to line 18a (Form 1040 and 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 and 1040-SR, line 1, subtract that amount from the amount on Form 1040 and 1040-SR, line 1 and enter the result on line 1 of the worksheet in *Step 5* of the Form 1040 and 1040-SR instructions for line 18a.

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

If you are filing a joint return and both you and your spouse received nontaxable combat pay, you can each make your own election. In other words, if one of you makes the election, the other one can also make it but 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.

- $6,900 if you have no children.
- $10,350 if you have one child.
- $14,550 if you have two or more children.

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

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

When they complete the EIC Worksheet without adding the nontaxable combat pay to their earned income, they find their credit to be $2,389. When they complete the EIC Worksheet with the nontaxable combat pay added to their earned income, they find their credit to be $3,461. Because making the election will increase their EIC, they elect to add the nontaxable combat pay to their earned income for the EIC. They enter $3,461 on line 18a of their Form 1040. They also enter the amount of their nontaxable combat pay and write "NCP" on the dotted line next to line 18a on Form 1040.

Example 2—Election doesn't increase the EIC. The facts are the same as *Example 1* except George had nontaxable combat pay of $25,000. When George and Janice add their nontaxable combat pay to their earned income, they find their credit to be $2,235. Because the credit they can get if they don't add the nontaxable combat pay to their earned income is $2,389, they decide not to make the election. They enter $2,389 on line 18a of their Form 1040.

IRS Will Figure the EIC for You

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

CAUTION *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.*

TIP *If you want the IRS to figure your income tax, see chapter 29 of Pub. 17, Your Federal Income Tax.*

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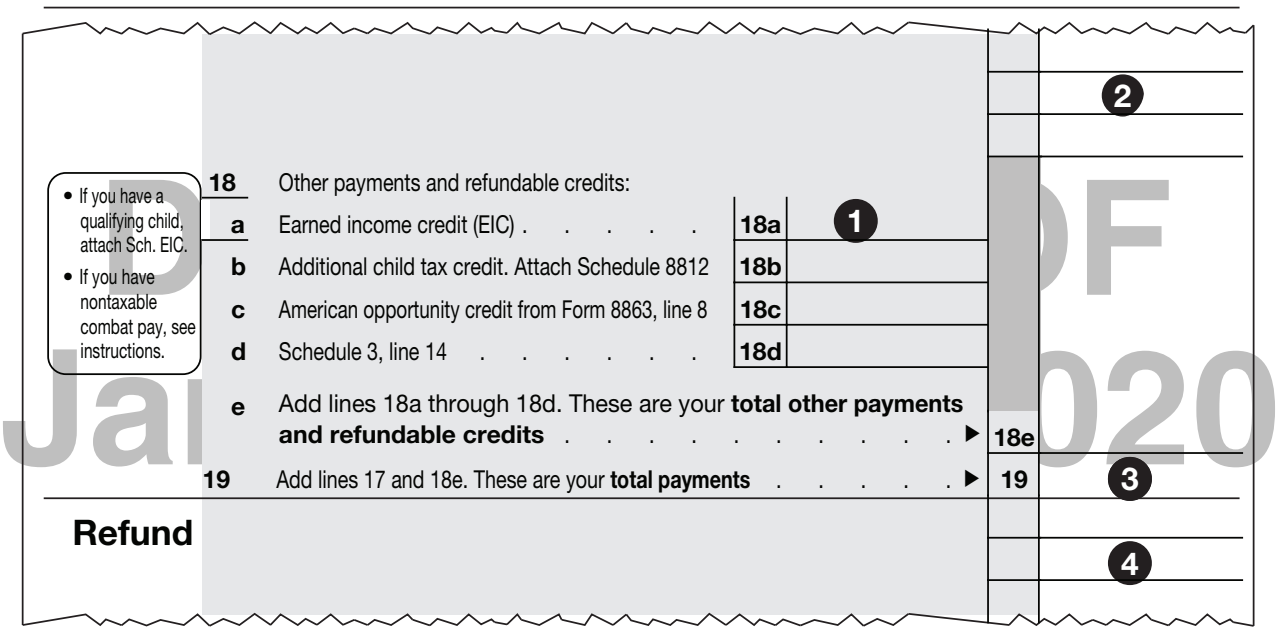
Figure B. Steps To Follow To Have the IRS Figure Your EIC



1. Enter "EIC" in the space to the left of Form 1040 or 1040-SR, line 18a. Then, if you have any of the types of income described earlier under Inmate's income, Pension or annuity from deferred compensation plans, Medicaid waiver payments, or Clergy, follow the instructions given there. If you received nontaxable combat pay and are electing to include it in your earned income for the EIC, enter the amount of the nontaxable combat pay and write "NCP" in the space to the left of Form 1040 or 1040-SR, line 18a. For details, see Nontaxable combat pay in this chapter.
2. Complete all other parts of your return that apply to you.
3. Do not fill in lines that relate to your total payments, overpayment, refund, or amount you owe (lines 19, 20, 21a, and 23 (Form 1040 and 1040-SR)).
4. If you have a qualifying child, complete Schedule EIC and attach it to your tax return.

How To Figure the EIC Yourself

To figure the EIC yourself, use the EIC Worksheet in the instructions for Form 1040 and 1040-SR. 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.

TIP *You may be able to elect to use your 2018 earned income to figure your EIC if (a) your 2018 earned income is more than your 2019 earned income, and (b) your main home was located in one of the federally declared disaster areas eligible for this relief at any time during the incident period. See Election to use prior year earned income for more information.*

EIC Worksheet A. Use EIC Worksheet A if you weren't self-employed at any time in 2019 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 2019 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 1040-SR) and pay the proper amount of self-employment tax. If you don't, you may not get all the EIC you are entitled to.

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CAUTION *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 $5,440, 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. An example of a filled-in Schedule EIC is shown in chapter 6.

CAUTION *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.*

5.

Disallowance of the EIC

CAUTION *If your earned income credit (EIC) for any year after 1996 was denied (disallowed) or reduced by the IRS, you may need to complete an additional form to claim the credit for 2019.*

This chapter is for people whose earned income credit (EIC) for any year after 1996 was denied or reduced by the IRS. If this applies to you, you may need to complete Form 8862, Information To Claim Certain Credits After Disallowance, and attach it to your 2019 return to claim the credit for 2019. 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 taking the EIC without a qualifying child for 2019 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 2019 return affect whether you need to attach Form 8862 to your 2019 return or to a later return. The following examples demonstrate whether Form 8862 is required for 2019 or 2020.

Example 1—Form 8862 required for 2019. You filed your 2018 tax return in March 2019 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 2019, 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 2019. To claim the EIC with a qualifying child on your 2019 return, you must complete and attach Form 8862 to that return. However, to claim the EIC without a qualifying child on your 2019 return, you don't need to file Form 8862.

Example 2—Form 8862 required for 2020. The facts are the same as in the previous example except that you received the statutory notice of deficiency in February 2020. Because the 90-day period referred to in the statutory notice isn't over when you are ready to file your return for 2019, you shouldn't attach Form 8862 to your 2019 return. However, to claim the EIC with a qualifying child for 2020, you must complete and attach Form 8862 to your return for that year. To claim the EIC without a qualifying child for 2020, 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 social security number, the IRS can deny the EIC. These kinds of errors are called math or clerical errors.

Omission of Form 8862. If you are required to attach Form 8862 to your 2019 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 2019 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 2018 tax return, which you filed in March 2019. 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 2019, 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 2019. You can't claim the EIC for tax year 2019 or 2020. To claim the EIC on your return for 2021, 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 2018 EIC wasn't denied until after you filed your 2019 return. You can't claim the EIC for tax year 2020 or 2021. To claim the EIC on your return for 2022 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 2018 tax return, which you filed in February 2019. The IRS determined you weren't entitled to the EIC and that your error was due to fraud. In September 2019, 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 2019. You can't claim the EIC for tax years 2019 through 2028. To claim the EIC on your return for 2029, you must complete and attach Form 8862 to your return for that year.

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6.

Detailed Examples

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

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Example 1—Sharon Rose

Sharon Rose is age 63 and retired. She received $7,000 in social security benefits during the year and $10,000 from a part-time job. She also received a taxable pension of $6,400. Sharon had no other income. Her AGI on line 8b of Form 1040 is $16,400 ($10,000 + $6,400).

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

Sharon reads the steps for eligibility in her Form 1040 instructions. In *Step 1* she discovers that, because her AGI ($16,400) isn't less than $15,570, she can't take the EIC. She completes the rest of her Form 1040 and files it with the IRS.

Example 2—Cynthia and Jerry Grey

Cynthia and Jerry Grey have two children, Kirk, age 10, and Susanne, age 8. The children lived with Cynthia and Jerry for all of 2019. Cynthia earned wages of $15,000 and Jerry had wages of $10,000. The Greys received $525 in interest on their savings account. They had no other income in 2019.

Cynthia and Jerry have the 2019 Form 1040 and instructions. They want to see if they qualify for the EIC, so they follow the steps in the instructions for line 18a.

Step 1. The amount Cynthia and Jerry entered on Form 1040, line 8b, was $25,525. They both have valid social security numbers (SSNs), which they have had for many years. They will file a joint return. Neither Cynthia nor Jerry is a nonresident alien. Therefore, the answers they give to the questions in *Step 1* allow them to proceed to *Step 2*.

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

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

Step 5. Cynthia and Jerry figure their earned income to be $25,000, the amount of their combined wages. This is less than $52,493, so they go to *Step 6* to figure their credit.

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

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

1. Cynthia and Jerry enter their total earned income ($25,000) on line 1.
2. To find their credit, they go to the EIC Table (shown later in this publication). The part of the EIC Table they use is included as part of this example. They find their earned income of $25,000 in the range of $25,000 to $25,050. They follow this line across to the column for 2 children under *Married filing jointly* and find $5,785. They enter $5,785 on line 2.
3. They enter on line 3 their AGI ($25,525) and see that it is different from the amount on line 1.
4. They look up $25,525 in the EIC Table and enter the amount of $5,680 on line 5.
5. They enter $5,680 on line 6. This is the smaller of the line 2 amount ($5,785) and the line 5 amount ($5,680).
6. The Greys enter $5,680 on line 18a of their Form 1040. They will now complete Schedule EIC (shown later) and attach it to their return. They will keep the EIC Worksheet for their records.

Excerpt From EIC Table for Example 2

If the amount you are looking up from the worksheet is–		And your filing status is–							
		Single, head of household, or **qualifying widow(er)** and the number of children you have is–				**Married filing jointly** and the number of children you have is–			
		0	1	2	3	0	1	2	3
At least	But less than	**Your credit is–**				**Your credit is–**			
25,000	**25,050**	0	2,568	4,565	5,294	0	3,493	5,785	6,513
25,050	**25,100**	0	2,560	4,555	5,283	0	3,485	5,774	6,503
25,100	**25,150**	0	2,552	4,544	5,273	0	3,477	5,764	6,492
25,150	**25,200**	0	2,544	4,534	5,262	0	3,469	5,753	6,482
25,200	**25,250**	0	2,536	4,523	5,252	0	3,461	5,743	6,471
25,250	**25,300**	0	2,528	4,513	5,241	0	3,453	5,732	6,461
25,300	**25,350**	0	2,520	4,502	5,231	0	3,445	5,722	6,450
25,350	**25,400**	0	2,512	4,492	5,220	0	3,437	5,711	6,440
25,400	**25,450**	0	2,504	4,481	5,210	0	3,429	5,701	6,429
25,450	**25,500**	0	2,496	4,471	5,199	0	3,421	5,690	6,419
25,500	**25,550**	0	2,488	4,460	5,189	0	3,413	5,680	6,408
25,550	**25,600**	0	2,480	4,450	5,178	0	3,405	5,669	6,397
25,600	**25,650**	0	2,472	4,439	5,168	0	3,397	5,658	6,387
25,650	**25,700**	0	2,464	4,429	5,157	0	3,389	5,648	6,376
25,700	**25,750**	0	2,456	4,418	5,147	0	3,381	5,637	6,366
25,750	**25,800**	0	2,448	4,408	5,136	0	3,373	5,627	6,355

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Filled-in EIC Worksheet — Cynthia and Jerry Grey

Worksheet A—2019 EIC—Line 18a *Keep for Your Records*

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

Part 1

All Filers Using Worksheet A

1. Enter your earned income from Step 5. | 1 | 25,000 |

2. Look up the amount on line 1 above in the EIC Table (right after Worksheet B) to find the credit. Be sure you use the correct column for your filing status and the number of children you have. Enter the credit here. | 2 | 5,680 |

If line 2 is zero, STOP You can't take the credit.
Enter "No" on the dotted line next to Form 1040 or 1040-SR, line 18a.

3. Enter the amount from Form 1040 or 1040-SR, line 8b. | 3 | 25,525 |

4. Are the amounts on lines 3 and 1 the same?

☐ **Yes.** Skip line 5; enter the amount from line 2 on line 6.

☑ **No.** Go to line 5.

Part 2

Filers Who Answered "No" on Line 4

5. If you have:

- No qualifying children, is the amount on line 3 less than $8,650 ($14,450 if married filing jointly)?
- 1 or more qualifying children, is the amount on line 3 less than $19,050 ($24,850 if married filing jointly)?

☐ **Yes.** Leave line 5 blank; enter the amount from line 2 on line 6.

☑ **No.** Look up the amount on line 3 in the EIC Table to find the credit. Be sure you use the correct column for your filing status and the number of children you have. Enter the credit here. | 5 | 5,680 |

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

Part 3

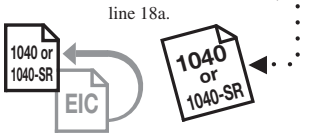
Your Earned Income Credit

6. This is your earned income credit. | 6 | 5,680 |

Enter this amount on Form 1040 or 1040-SR, line 18a.

Reminder—

√ If you have a qualifying child, complete and attach Schedule EIC.



CAUTION *If your EIC for a year after 1996 was reduced or disallowed, see* Form 8862, who must file*, earlier, to find out if you must file Form 8862 to take the credit for 2019.*

Filled-in Schedule EIC—Cynthia and Jerry Grey

SCHEDULE EIC
(Form 1040 or 1040-SR)

Department of the Treasury
Internal Revenue Service (99)

Earned Income Credit

Qualifying Child Information

▶ **Complete and attach to Form 1040 or 1040-SR only if you have a qualifying child.**
▶ **Go to *www.irs.gov/ScheduleEIC* for the latest information.**

OMB No. 1545-0074

2019

Attachment Sequence No. **43**

Name(s) shown on return: Cynthia and Jerry Grey

Your social security number: 333-00-5555

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Before you begin:

- See the instructions for Form 1040 or 1040-SR, line 18a, to make sure that **(a)** you can take the EIC, and **(b)** you have a qualifying child.
- Be sure the child's name on line 1 and social security number (SSN) on line 2 agree with the child's social security card. Otherwise, at the time we process your return, we may reduce or disallow your EIC. If the name or SSN on the child's social security card is not correct, call the Social Security Administration at 1-800-772-1213.

CAUTION

- *You can't claim the EIC for a child who didn't live with you for more than half of the year.*
- *If you take the EIC even though you are not eligible, you may not be allowed to take the credit for up to 10 years. See the instructions for details.*
- *It will take us longer to process your return and issue your refund if you do not fill in all lines that apply for each qualifying child.*

Qualifying Child Information	Child 1	Child 2	Child 3
1 Child's name If you have more than three qualifying children, you have to list only three to get the maximum credit.	First name: Kirk Last name: Grey	First name: Susanne Last name: Grey	First name: Last name:
2 Child's SSN The child must have an SSN as defined in the instructions for Form 1040 or 1040-SR, line 18a, unless the child was born and died in 2019. If your child was born and died in 2019 and did not have an SSN, enter "Died" on this line and attach a copy of the child's birth certificate, death certificate, or hospital medical records showing a live birth.	123-00-5678	800-00-4321	
3 Child's year of birth	Year 2009 *If born after 2000 **and** the child is younger than you (or your spouse, if filing jointly), skip lines 4a and 4b; go to line 5.*	Year 2011 *If born after 2000 **and** the child is younger than you (or your spouse, if filing jointly), skip lines 4a and 4b; go to line 5.*	Year ____ *If born after 2000 **and** the child is younger than you (or your spouse, if filing jointly), skip lines 4a and 4b; go to line 5.*
4 a Was the child under age 24 at the end of 2019, a student, and younger than you (or your spouse, if filing jointly)?	☐ **Yes.** *Go to line 5.* ☐ **No.** *Go to line 4b.*	☐ **Yes.** *Go to line 5.* ☐ **No.** *Go to line 4b.*	☐ **Yes.** *Go to line 5.* ☐ **No.** *Go to line 4b.*
b Was the child permanently and totally disabled during any part of 2019?	☐ **Yes.** *Go to line 5.* ☐ **No.** The child is not a qualifying child.	☐ **Yes.** *Go to line 5.* ☐ **No.** The child is not a qualifying child.	☐ **Yes.** *Go to line 5.* ☐ **No.** The child is not a qualifying child.
5 Child's relationship to you (for example, son, daughter, grandchild, niece, nephew, eligible foster child, etc.)	son	daughter	
6 Number of months child lived with you in the United States during 2019 • If the child lived with you for more than half of 2019 but less than 7 months, enter "7." • If the child was born or died in 2019 and your home was the child's home for more than half the time he or she was alive during 2019, enter "12."	12 months *Do not enter more than 12 months.*	12 months *Do not enter more than 12 months.*	____ months *Do not enter more than 12 months.*

For Paperwork Reduction Act Notice, see your tax return instructions.

Cat. No. 13339M **Schedule EIC (Form 1040 or 1040-SR) 2019**

7.

How To Get Tax Help

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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 and find resources that can help you right away.

Preparing and filing your tax return. After receiving your wage and earning statements (Form W-2, W-2G, 1099-R, 1099-Misc) from all employers and interest and dividend statements from banks (Forms 1099), you can find free options to prepare and file your return on IRS.gov or in your local community if you qualify.

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. The Tax Counseling for the Elderly (TCE) program offers free tax help for all taxpayers, particularly those who are 60 years of age and older. TCE volunteers specialize in answering questions about pensions and retirement-related issues unique to seniors.

You can go to IRS.gov to see your options for preparing and filing your return, which include the following.

- **Free File.** Go to *IRS.gov/FreeFile* to see if you qualify to use brand-name software to prepare and *e-file* your federal tax return for free.
- **VITA.** Go to *IRS.gov/VITA*, download the free IRS2Go app, or call 800-906-9887 to find the nearest VITA location for free tax return preparation.
- **TCE.** Go to *IRS.gov/TCE*, download the free IRS2Go app, or call 888-227-7669 to find the nearest TCE location for free tax return preparation.

Employers can register to use Business Services Online. The SSA offers online service for fast, free, and secure online W-2 filing options to CPAs, accountants, enrolled agents, and individuals who process Forms W-2, Wage and Tax Statement, and Forms W-2c, Corrected Wage and Tax Statement. Employers can go to *SSA.gov/employer* for more information.

Getting answers to your tax questions. On IRS.gov, get answers to your tax questions anytime, anywhere.

- Go to *IRS.gov/Help* for a variety of tools that will help you get answers to some of the most common tax questions.
- Go to *IRS.gov/ITA* for the Interactive Tax Assistant, a tool that will ask you questions on a number of tax law topics and provide answers. You can print the entire interview and the final response for your records.
- Go to *IRS.gov/Forms* to search for our forms, instructions, and publications. You will find details on 2019 tax changes and hundreds of interactive links to help you find answers to your questions.
- You may also be able to access tax law information in your electronic filing software.

Tax reform. Tax reform legislation affects individuals, businesses, tax-exempt and government entities. Go to *IRS.gov/TaxReform* for information and updates on how this legislation affects your taxes.

IRS Social Media. Go to *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 paramount. We use these tools to share public information with you. **Don't** post your social security number or other confidential information on social media sites. Always protect your identity when using any social networking site.

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

- *www.youtube.com/irsvideos*.
- *www.youtube.com/irsvideosmultilingua*.
- *www.youtube.com/irsvideosASL*.

Watching IRS videos. The IRS Video portal (*IRSVideos.gov*) contains video and audio presentations for individuals, small businesses, and tax professionals.

Getting tax information in other languages. For taxpayers whose native language isn't English, we have the following resources available. Taxpayers can find information on IRS.gov in the following languages.

- *Spanish* (*IRS.gov/Spanish*).
- *Chinese* (*IRS.gov/Chinese*).
- *Korean* (*IRS.gov/Korean*).
- *Russian* (*IRS.gov/Russian*).
- *Vietnamese* (*IRS.gov/Vietnamese*).

The IRS Taxpayer Assistance Centers (TACs) provide over-the-phone interpreter service in over 170 languages, and the service is available free to taxpayers.

Getting tax forms and publications. Go to *IRS.gov/Forms* to view, download, or print all of the forms, instructions, and publications you may need. You can also download and view popular tax publications and instructions (including the 1040 and 1040-SR instructions) on mobile devices as an eBook at no charge at *IRS.gov/eBooks*. Or, you can go to *IRS.gov/OrderForms* to place an order and have them mailed to you within 10 business days.

Access your online account (individual taxpayers only). Go to *IRS.gov/Account* to securely access information about your federal tax account.

- View the amount you owe, pay online, or set up an online payment agreement.

- Access your tax records online.
- Review the past 24 months of your payment history.
- Go to *IRS.gov/SecureAccess* to review the required identity authentication process.

Using direct deposit. The fastest way to receive a tax refund is to combine direct deposit and IRS *e-file*. Direct deposit securely and electronically transfers your refund directly into your financial account. Eight in 10 taxpayers use direct deposit to receive their refund. The IRS issues more than 90% of refunds in less than 21 days.

Getting a transcript or copy of a return. The quickest way to get a copy of your tax transcript is to go to *IRS.gov/Transcripts*. Click on either "Get Transcript Online" or "Get Transcript by Mail" to order a copy of your transcript. If you prefer, you can order your transcript by calling 800-908-9946.

Using online tools to help prepare your return. Go to *IRS.gov/Tools* for the following.

- The *Earned Income Tax Credit Assistant* (*IRS.gov/EITCAssistant*) determines if you're eligible for the EIC.
- The *Online EIN Application* (*IRS.gov/EIN*) helps you get an employer identification number.
- The *Tax Withholding Estimator* (*IRS.govW4app*) makes it easier for everyone to pay the correct amount of tax during the year. The Estimator replaces the Withholding Calculator. The redesigned tool is a convenient, online way to check and tailor your withholding. It's more user-friendly for taxpayers, including retirees and self-employed individuals. The new and improved features are:
- Easy to understand language.
- The ability to switch between screens, correct previous entries, and skip screens that don't apply.
- Tips and links to help you determine if you qualify for tax credits and deductions.
- A progress tracker.
- A self-employment tax feature.
- Automatic calculation of taxable social security benefits.
- The *First Time Homebuyer Credit Account Look-up* (*IRS.gov/HomeBuyer*) tool provides information on your repayments and account balance.
- The *Sales Tax Deduction Calculator* (*IRS.gov/SalesTax*) figures the amount you can claim if you itemize deductions on Schedule A (Form 1040 or 1040-SR), choose not to claim state and local income taxes, and you didn't save your receipts showing the sales tax you paid.

Resolving tax-related identity theft issues.

- The IRS doesn't initiate contact with taxpayers by email or telephone to request personal or financial information. This includes any type of electronic communication, such as text messages and social media channels.
- Go to *IRS.gov/IDProtection* for information.
- If your SSN has been lost or stolen or you suspect you're a victim of tax-related identity theft, visit *IRS.gov/IdentityTheft* to learn what steps you should take.

Checking on the status of your refund.

- Go to *IRS.gov/Refunds*.
- The IRS can't issue refunds before mid-February 2020 for returns that claimed the EIC or the ACTC. This applies to the entire refund, not just the portion associated with these credits.
- Download the official IRS2Go app to your mobile device to check your refund status.
- Call the automated refund hotline at 800-829-1954.

Making a tax payment. The IRS uses the latest encryption technology to ensure your electronic payments are safe and secure. You can make electronic payments online, by phone, and from a mobile device using the IRS2Go app. Paying electronically is quick, easy, and faster than mailing in a check or money order. Go to *IRS.gov/Payments* to make a payment using any of the following options.

- *IRS Direct Pay*: Pay your individual tax bill or estimated tax payment directly from your checking or savings account at no cost to you.
- *Debit or Credit Card*: Choose an approved payment processor to pay online, by phone, and by mobile device.
- *Electronic Funds Withdrawal*: Offered only when filing your federal taxes using tax return preparation software or through a tax professional.
- *Electronic Federal Tax Payment System*: 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 cut-off times.

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

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amount you owe. For more information on the Offer in Compromise program, go to *IRS.gov/OIC*.

Checking the status of an amended return. Go to *IRS.gov/WMAR* to track the status of Form 1040-X amended returns. Please note that 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. Go to *IRS.gov/Notices* to find additional information about responding to an IRS notice or letter.

Contacting your local IRS office. Keep in mind, many questions can be answered on IRS.gov without visiting an IRS Taxpayer Assistance Center (TAC). Go to *IRS.gov/LetUsHelp* for the topics people ask about most. If you still need help, IRS TACs provide tax help when a tax issue can't be handled online or by phone. All TACs now provide service by appointment so you'll know in advance that you can get the service you need without long wait times. Before you visit, go to *IRS.gov/TACLocator* to find the nearest TAC, 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."

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

What is TAS?

TAS is an ***independent*** organization within the IRS that helps taxpayers and protects taxpayer rights. Their job is to ensure that every taxpayer is treated fairly and that you know and understand your rights under the *Taxpayer Bill of Rights*.

How Can You Learn About Your Taxpayer Rights?

The Taxpayer Bill of Rights describes 10 basic rights that all taxpayers have when dealing with the IRS. Go to *TaxpayerAdvocate.IRS.gov* to help you understand *what these rights mean to you* and how they apply. These are ***your*** rights. Know them. Use them.

What Can TAS Do For You?

TAS can help you resolve problems that you can't resolve with the IRS. And their service is free. If you qualify for their assistance, you will be assigned to one advocate who will work with you throughout the process and will do everything possible to resolve your issue. TAS can help you if:

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

How Can You Reach TAS?

TAS has offices *in every state, the District of Columbia, and Puerto Rico*. Your local advocate's number is in your local directory and at *TaxpayerAdvocate.IRS.gov/Contact-Us*. You can also call them at 877-777-4778.

How Else Does TAS Help Taxpayers?

TAS works to resolve large-scale problems that affect many taxpayers. If you know of one of these broad issues, please report it to them at *IRS.gov/SAMS*.

TAS also has a website, *Tax Reform Changes*, which shows you how the new tax law may change your future tax filings and helps you plan for these changes. The information is categorized by tax topic in the order of the IRS Form 1040 or 1040-SR. Go to *TaxChanges.us* for more information.

TAS for Tax Professionals

TAS can provide a variety of information for tax professionals, including tax law updates and guidance, TAS programs, and ways to let TAS know about systemic problems you've seen in your practice.

Low Income Taxpayer Clinics (LITCs)

LITCs are independent from the IRS. LITCs represent individuals whose income is below a certain level and need to resolve tax problems with the IRS, such as audits, appeals, and tax collection disputes. In addition, clinics can provide information about taxpayer rights and responsibilities in different languages for individuals who speak English as a second language. Services are offered for free or a small fee. To find a clinic near you, visit *IRS.gov/LITC* or see IRS Pub. 4134, *Low Income Taxpayer Clinic List*.

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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: • $15,570 ($21,370 for married filing jointly) if you don't have a qualifying child, • $41,094 ($46,884 for married filing jointly) if you have one qualifying child, • $46,703 ($52,493 for married filing jointly) if you have two qualifying children, or • $50,162 ($55,952 for married filing jointly) if you have more than two qualifying children? (See ***Rule 1***.)	☐	☐
2.	Do you and your spouse each have a valid SSN that you got by the due date of your 2019 return (including extensions)? (See ***Rule 2***.)	☐	☐
3.	Is your filing status married filing jointly, head of household, qualifying widow(er), or single? (See ***Rule 3***.) **Caution**: If you or your spouse is a nonresident alien, answer **"Yes"** only if your filing status is married filing jointly. (See ***Rule 4***.)	☐	☐
4.	Answer **"Yes"** if you aren't filing Form 2555. Otherwise, answer **"No."** (See ***Rule 5***.)	☐	☐
5.	Is your investment income $3,600 or less? (See ***Rule 6***.)	☐	☐
6.	Is your total earned income at least $1 but less than: • $15,570 ($21,370 for married filing jointly) if you don't have a qualifying child, • $41,094 ($46,884 for married filing jointly) if you have one qualifying child, • $46,703 ($52,493 for married filing jointly) if you have two qualifying children, or • $50,162 ($55,952 for married filing jointly) if you have more than two qualifying children? (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 qualifying child, 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 and have a valid SSN that he or she got by the due date of your 2019 return (including extensions)? (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 2019? (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***.)	☐	☐

***PERSONS WITH A QUALIFYING CHILD:** If you answered **"Yes"** to questions 1 through 9, you can claim the EIC. (If you have more than one child, you can claim the EIC as long as you answer **"Yes"** to questions 1 through 7 and can answer **"Yes"** to questions 8 and 9 for at least one child.) Remember to fill out Schedule EIC and attach it to your Form 1040. If you answered **"Yes"** to questions 1 through 7 and **"No"** to question 8, answer questions 10 through 12 to see if you can claim the EIC without a qualifying child.

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

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

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2019 Earned Income Credit (EIC) Table

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

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

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

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

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

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If the amount you are looking up from the worksheet is–		And your filing status is– Single, head of household, or qualifying widow(er) and you have–				Married filing jointly and you have–			
		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

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

(Continued)

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 widow(er) 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–			
5,600	**5,650**	430	1,913	2,250	2,531	430	1,913	2,250	2,531
5,650	**5,700**	434	1,930	2,270	2,554	434	1,930	2,270	2,554
5,700	**5,750**	438	1,947	2,290	2,576	438	1,947	2,290	2,576
5,750	**5,800**	442	1,964	2,310	2,599	442	1,964	2,310	2,599
5,800	**5,850**	446	1,981	2,330	2,621	446	1,981	2,330	2,621
5,850	**5,900**	449	1,998	2,350	2,644	449	1,998	2,350	2,644
5,900	**5,950**	453	2,015	2,370	2,666	453	2,015	2,370	2,666
5,950	**6,000**	457	2,032	2,390	2,689	457	2,032	2,390	2,689
6,000	**6,050**	461	2,049	2,410	2,711	461	2,049	2,410	2,711
6,050	**6,100**	465	2,066	2,430	2,734	465	2,066	2,430	2,734
6,100	**6,150**	469	2,083	2,450	2,756	469	2,083	2,450	2,756
6,150	**6,200**	472	2,100	2,470	2,779	472	2,100	2,470	2,779
6,200	**6,250**	476	2,117	2,490	2,801	476	2,117	2,490	2,801
6,250	**6,300**	480	2,134	2,510	2,824	480	2,134	2,510	2,824
6,300	**6,350**	484	2,151	2,530	2,846	484	2,151	2,530	2,846
6,350	**6,400**	488	2,168	2,550	2,869	488	2,168	2,550	2,869
6,400	**6,450**	492	2,185	2,570	2,891	492	2,185	2,570	2,891
6,450	**6,500**	495	2,202	2,590	2,914	495	2,202	2,590	2,914
6,500	**6,550**	499	2,219	2,610	2,936	499	2,219	2,610	2,936
6,550	**6,600**	503	2,236	2,630	2,959	503	2,236	2,630	2,959
6,600	**6,650**	507	2,253	2,650	2,981	507	2,253	2,650	2,981
6,650	**6,700**	511	2,270	2,670	3,004	511	2,270	2,670	3,004
6,700	**6,750**	514	2,287	2,690	3,026	514	2,287	2,690	3,026
6,750	**6,800**	518	2,304	2,710	3,049	518	2,304	2,710	3,049
6,800	**6,850**	522	2,321	2,730	3,071	522	2,321	2,730	3,071
6,850	**6,900**	526	2,338	2,750	3,094	526	2,338	2,750	3,094
6,900	**6,950**	529	2,355	2,770	3,116	529	2,355	2,770	3,116
6,950	**7,000**	529	2,372	2,790	3,139	529	2,372	2,790	3,139
7,000	**7,050**	529	2,389	2,810	3,161	529	2,389	2,810	3,161
7,050	**7,100**	529	2,406	2,830	3,184	529	2,406	2,830	3,184
7,100	**7,150**	529	2,423	2,850	3,206	529	2,423	2,850	3,206
7,150	**7,200**	529	2,440	2,870	3,229	529	2,440	2,870	3,229
7,200	**7,250**	529	2,457	2,890	3,251	529	2,457	2,890	3,251
7,250	**7,300**	529	2,474	2,910	3,274	529	2,474	2,910	3,274
7,300	**7,350**	529	2,491	2,930	3,296	529	2,491	2,930	3,296
7,350	**7,400**	529	2,508	2,950	3,319	529	2,508	2,950	3,319
7,400	**7,450**	529	2,525	2,970	3,341	529	2,525	2,970	3,341
7,450	**7,500**	529	2,542	2,990	3,364	529	2,542	2,990	3,364
7,500	**7,550**	529	2,559	3,010	3,386	529	2,559	3,010	3,386
7,550	**7,600**	529	2,576	3,030	3,409	529	2,576	3,030	3,409
7,600	**7,650**	529	2,593	3,050	3,431	529	2,593	3,050	3,431
7,650	**7,700**	529	2,610	3,070	3,454	529	2,610	3,070	3,454
7,700	**7,750**	529	2,627	3,090	3,476	529	2,627	3,090	3,476
7,750	**7,800**	529	2,644	3,110	3,499	529	2,644	3,110	3,499
7,800	**7,850**	529	2,661	3,130	3,521	529	2,661	3,130	3,521
7,850	**7,900**	529	2,678	3,150	3,544	529	2,678	3,150	3,544
7,900	**7,950**	529	2,695	3,170	3,566	529	2,695	3,170	3,566
7,950	**8,000**	529	2,712	3,190	3,589	529	2,712	3,190	3,589
8,000	**8,050**	529	2,729	3,210	3,611	529	2,729	3,210	3,611
8,050	**8,100**	529	2,746	3,230	3,634	529	2,746	3,230	3,634
8,100	**8,150**	529	2,763	3,250	3,656	529	2,763	3,250	3,656
8,150	**8,200**	529	2,780	3,270	3,679	529	2,780	3,270	3,679
8,200	**8,250**	529	2,797	3,290	3,701	529	2,797	3,290	3,701
8,250	**8,300**	529	2,814	3,310	3,724	529	2,814	3,310	3,724
8,300	**8,350**	529	2,831	3,330	3,746	529	2,831	3,330	3,746
8,350	**8,400**	529	2,848	3,350	3,769	529	2,848	3,350	3,769
8,400	**8,450**	529	2,865	3,370	3,791	529	2,865	3,370	3,791
8,450	**8,500**	529	2,882	3,390	3,814	529	2,882	3,390	3,814
8,500	**8,550**	529	2,899	3,410	3,836	529	2,899	3,410	3,836
8,550	**8,600**	529	2,916	3,430	3,859	529	2,916	3,430	3,859
8,600	**8,650**	529	2,933	3,450	3,881	529	2,933	3,450	3,881
8,650	**8,700**	527	2,950	3,470	3,904	529	2,950	3,470	3,904
8,700	**8,750**	524	2,967	3,490	3,926	529	2,967	3,490	3,926
8,750	**8,800**	520	2,984	3,510	3,949	529	2,984	3,510	3,949
8,800	**8,850**	516	3,001	3,530	3,971	529	3,001	3,530	3,971
8,850	**8,900**	512	3,018	3,550	3,994	529	3,018	3,550	3,994
8,900	**8,950**	508	3,035	3,570	4,016	529	3,035	3,570	4,016
8,950	**9,000**	505	3,052	3,590	4,039	529	3,052	3,590	4,039
9,000	**9,050**	501	3,069	3,610	4,061	529	3,069	3,610	4,061
9,050	**9,100**	497	3,086	3,630	4,084	529	3,086	3,630	4,084
9,100	**9,150**	493	3,103	3,650	4,106	529	3,103	3,650	4,106
9,150	**9,200**	489	3,120	3,670	4,129	529	3,120	3,670	4,129

If the amount you are looking up from the worksheet is–		And your filing status is– Single, head of household, or qualifying widow(er) and you have–				Married filing jointly and you have–			
		0	1	2	3	0	1	2	3
At least	But less than	Your credit is–				Your credit is–			
9,200	**9,250**	485	3,137	3,690	4,151	529	3,137	3,690	4,151
9,250	**9,300**	482	3,154	3,710	4,174	529	3,154	3,710	4,174
9,300	**9,350**	478	3,171	3,730	4,196	529	3,171	3,730	4,196
9,350	**9,400**	474	3,188	3,750	4,219	529	3,188	3,750	4,219
9,400	**9,450**	470	3,205	3,770	4,241	529	3,205	3,770	4,241
9,450	**9,500**	466	3,222	3,790	4,264	529	3,222	3,790	4,264
9,500	**9,550**	462	3,239	3,810	4,286	529	3,239	3,810	4,286
9,550	**9,600**	459	3,256	3,830	4,309	529	3,256	3,830	4,309
9,600	**9,650**	455	3,273	3,850	4,331	529	3,273	3,850	4,331
9,650	**9,700**	451	3,290	3,870	4,354	529	3,290	3,870	4,354
9,700	**9,750**	447	3,307	3,890	4,376	529	3,307	3,890	4,376
9,750	**9,800**	443	3,324	3,910	4,399	529	3,324	3,910	4,399
9,800	**9,850**	439	3,341	3,930	4,421	529	3,341	3,930	4,421
9,850	**9,900**	436	3,358	3,950	4,444	529	3,358	3,950	4,444
9,900	**9,950**	432	3,375	3,970	4,466	529	3,375	3,970	4,466
9,950	**10,000**	428	3,392	3,990	4,489	529	3,392	3,990	4,489
10,000	**10,050**	424	3,409	4,010	4,511	529	3,409	4,010	4,511
10,050	**10,100**	420	3,426	4,030	4,534	529	3,426	4,030	4,534
10,100	**10,150**	417	3,443	4,050	4,556	529	3,443	4,050	4,556
10,150	**10,200**	413	3,460	4,070	4,579	529	3,460	4,070	4,579
10,200	**10,250**	409	3,477	4,090	4,601	529	3,477	4,090	4,601
10,250	**10,300**	405	3,494	4,110	4,624	529	3,494	4,110	4,624
10,300	**10,350**	401	3,511	4,130	4,646	529	3,511	4,130	4,646
10,350	**10,400**	397	3,526	4,150	4,669	529	3,526	4,150	4,669
10,400	**10,450**	394	3,526	4,170	4,691	529	3,526	4,170	4,691
10,450	**10,500**	390	3,526	4,190	4,714	529	3,526	4,190	4,714
10,500	**10,550**	386	3,526	4,210	4,736	529	3,526	4,210	4,736
10,550	**10,600**	382	3,526	4,230	4,759	529	3,526	4,230	4,759
10,600	**10,650**	378	3,526	4,250	4,781	529	3,526	4,250	4,781
10,650	**10,700**	374	3,526	4,270	4,804	529	3,526	4,270	4,804
10,700	**10,750**	371	3,526	4,290	4,826	529	3,526	4,290	4,826
10,750	**10,800**	367	3,526	4,310	4,849	529	3,526	4,310	4,849
10,800	**10,850**	363	3,526	4,330	4,871	529	3,526	4,330	4,871
10,850	**10,900**	359	3,526	4,350	4,894	529	3,526	4,350	4,894
10,900	**10,950**	355	3,526	4,370	4,916	529	3,526	4,370	4,916
10,950	**11,000**	352	3,526	4,390	4,939	529	3,526	4,390	4,939
11,000	**11,050**	348	3,526	4,410	4,961	529	3,526	4,410	4,961
11,050	**11,100**	344	3,526	4,430	4,984	529	3,526	4,430	4,984
11,100	**11,150**	340	3,526	4,450	5,006	529	3,526	4,450	5,006
11,150	**11,200**	336	3,526	4,470	5,029	529	3,526	4,470	5,029
11,200	**11,250**	332	3,526	4,490	5,051	529	3,526	4,490	5,051
11,250	**11,300**	329	3,526	4,510	5,074	529	3,526	4,510	5,074
11,300	**11,350**	325	3,526	4,530	5,096	529	3,526	4,530	5,096
11,350	**11,400**	321	3,526	4,550	5,119	529	3,526	4,550	5,119
11,400	**11,450**	317	3,526	4,570	5,141	529	3,526	4,570	5,141
11,450	**11,500**	313	3,526	4,590	5,164	529	3,526	4,590	5,164
11,500	**11,550**	309	3,526	4,610	5,186	529	3,526	4,610	5,186
11,550	**11,600**	306	3,526	4,630	5,209	529	3,526	4,630	5,209
11,600	**11,650**	302	3,526	4,650	5,231	529	3,526	4,650	5,231
11,650	**11,700**	298	3,526	4,670	5,254	529	3,526	4,670	5,254
11,700	**11,750**	294	3,526	4,690	5,276	529	3,526	4,690	5,276
11,750	**11,800**	290	3,526	4,710	5,299	529	3,526	4,710	5,299
11,800	**11,850**	286	3,526	4,730	5,321	529	3,526	4,730	5,321
11,850	**11,900**	283	3,526	4,750	5,344	529	3,526	4,750	5,344
11,900	**11,950**	279	3,526	4,770	5,366	529	3,526	4,770	5,366
11,950	**12,000**	275	3,526	4,790	5,389	529	3,526	4,790	5,389
12,000	**12,050**	271	3,526	4,810	5,411	529	3,526	4,810	5,411
12,050	**12,100**	267	3,526	4,830	5,434	529	3,526	4,830	5,434
12,100	**12,150**	264	3,526	4,850	5,456	529	3,526	4,850	5,456
12,150	**12,200**	260	3,526	4,870	5,479	529	3,526	4,870	5,479
12,200	**12,250**	256	3,526	4,890	5,501	529	3,526	4,890	5,501
12,250	**12,300**	252	3,526	4,910	5,524	529	3,526	4,910	5,524
12,300	**12,350**	248	3,526	4,930	5,546	529	3,526	4,930	5,546
12,350	**12,400**	244	3,526	4,950	5,569	529	3,526	4,950	5,569
12,400	**12,450**	241	3,526	4,970	5,591	529	3,526	4,970	5,591
12,450	**12,500**	237	3,526	4,990	5,614	529	3,526	4,990	5,614
12,500	**12,550**	233	3,526	5,010	5,636	529	3,526	5,010	5,636
12,550	**12,600**	229	3,526	5,030	5,659	529	3,526	5,030	5,659
12,600	**12,650**	225	3,526	5,050	5,681	529	3,526	5,050	5,681
12,650	**12,700**	221	3,526	5,070	5,704	529	3,526	5,070	5,704
12,700	**12,750**	218	3,526	5,090	5,726	529	3,526	5,090	5,726
12,750	**12,800**	214	3,526	5,110	5,749	529	3,526	5,110	5,749

(Continued)

Earned Income Credit (EIC) Table - *Continued*

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

If the amount you are looking up from the worksheet is–		And your filing status is– Single, head of household, or qualifying widow(er) 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–			
12,800	**12,850**	210	3,526	5,130	5,771	529	3,526	5,130	5,771
12,850	**12,900**	206	3,526	5,150	5,794	529	3,526	5,150	5,794
12,900	**12,950**	202	3,526	5,170	5,816	529	3,526	5,170	5,816
12,950	**13,000**	199	3,526	5,190	5,839	529	3,526	5,190	5,839
13,000	**13,050**	195	3,526	5,210	5,861	529	3,526	5,210	5,861
13,050	**13,100**	191	3,526	5,230	5,884	529	3,526	5,230	5,884
13,100	**13,150**	187	3,526	5,250	5,906	529	3,526	5,250	5,906
13,150	**13,200**	183	3,526	5,270	5,929	529	3,526	5,270	5,929
13,200	**13,250**	179	3,526	5,290	5,951	529	3,526	5,290	5,951
13,250	**13,300**	176	3,526	5,310	5,974	529	3,526	5,310	5,974
13,300	**13,350**	172	3,526	5,330	5,996	529	3,526	5,330	5,996
13,350	**13,400**	168	3,526	5,350	6,019	529	3,526	5,350	6,019
13,400	**13,450**	164	3,526	5,370	6,041	529	3,526	5,370	6,041
13,450	**13,500**	160	3,526	5,390	6,064	529	3,526	5,390	6,064
13,500	**13,550**	156	3,526	5,410	6,086	529	3,526	5,410	6,086
13,550	**13,600**	153	3,526	5,430	6,109	529	3,526	5,430	6,109
13,600	**13,650**	149	3,526	5,450	6,131	529	3,526	5,450	6,131
13,650	**13,700**	145	3,526	5,470	6,154	529	3,526	5,470	6,154
13,700	**13,750**	141	3,526	5,490	6,176	529	3,526	5,490	6,176
13,750	**13,800**	137	3,526	5,510	6,199	529	3,526	5,510	6,199
13,800	**13,850**	133	3,526	5,530	6,221	529	3,526	5,530	6,221
13,850	**13,900**	130	3,526	5,550	6,244	529	3,526	5,550	6,244
13,900	**13,950**	126	3,526	5,570	6,266	529	3,526	5,570	6,266
13,950	**14,000**	122	3,526	5,590	6,289	529	3,526	5,590	6,289
14,000	**14,050**	118	3,526	5,610	6,311	529	3,526	5,610	6,311
14,050	**14,100**	114	3,526	5,630	6,334	529	3,526	5,630	6,334
14,100	**14,150**	111	3,526	5,650	6,356	529	3,526	5,650	6,356
14,150	**14,200**	107	3,526	5,670	6,379	529	3,526	5,670	6,379
14,200	**14,250**	103	3,526	5,690	6,401	529	3,526	5,690	6,401
14,250	**14,300**	99	3,526	5,710	6,424	529	3,526	5,710	6,424
14,300	**14,350**	95	3,526	5,730	6,446	529	3,526	5,730	6,446
14,350	**14,400**	91	3,526	5,750	6,469	529	3,526	5,750	6,469
14,400	**14,450**	88	3,526	5,770	6,491	529	3,526	5,770	6,491
14,450	**14,500**	84	3,526	5,790	6,514	527	3,526	5,790	6,514
14,500	**14,550**	80	3,526	5,810	6,536	524	3,526	5,810	6,536
14,550	**14,600**	76	3,526	5,828	6,557	520	3,526	5,828	6,557
14,600	**14,650**	72	3,526	5,828	6,557	516	3,526	5,828	6,557
14,650	**14,700**	68	3,526	5,828	6,557	512	3,526	5,828	6,557
14,700	**14,750**	65	3,526	5,828	6,557	508	3,526	5,828	6,557
14,750	**14,800**	61	3,526	5,828	6,557	505	3,526	5,828	6,557
14,800	**14,850**	57	3,526	5,828	6,557	501	3,526	5,828	6,557
14,850	**14,900**	53	3,526	5,828	6,557	497	3,526	5,828	6,557
14,900	**14,950**	49	3,526	5,828	6,557	493	3,526	5,828	6,557
14,950	**15,000**	46	3,526	5,828	6,557	489	3,526	5,828	6,557
15,000	**15,050**	42	3,526	5,828	6,557	485	3,526	5,828	6,557
15,050	**15,100**	38	3,526	5,828	6,557	482	3,526	5,828	6,557
15,100	**15,150**	34	3,526	5,828	6,557	478	3,526	5,828	6,557
15,150	**15,200**	30	3,526	5,828	6,557	474	3,526	5,828	6,557
15,200	**15,250**	26	3,526	5,828	6,557	470	3,526	5,828	6,557
15,250	**15,300**	23	3,526	5,828	6,557	466	3,526	5,828	6,557
15,300	**15,350**	19	3,526	5,828	6,557	462	3,526	5,828	6,557
15,350	**15,400**	15	3,526	5,828	6,557	459	3,526	5,828	6,557
15,400	**15,450**	11	3,526	5,828	6,557	455	3,526	5,828	6,557
15,450	**15,500**	7	3,526	5,828	6,557	451	3,526	5,828	6,557
15,500	**15,550**	3	3,526	5,828	6,557	447	3,526	5,828	6,557
15,550	**15,600**	*	3,526	5,828	6,557	443	3,526	5,828	6,557
15,600	**15,650**	0	3,526	5,828	6,557	439	3,526	5,828	6,557
15,650	**15,700**	0	3,526	5,828	6,557	436	3,526	5,828	6,557
15,700	**15,750**	0	3,526	5,828	6,557	432	3,526	5,828	6,557
15,750	**15,800**	0	3,526	5,828	6,557	428	3,526	5,828	6,557
15,800	**15,850**	0	3,526	5,828	6,557	424	3,526	5,828	6,557
15,850	**15,900**	0	3,526	5,828	6,557	420	3,526	5,828	6,557
15,900	**15,950**	0	3,526	5,828	6,557	417	3,526	5,828	6,557
15,950	**16,000**	0	3,526	5,828	6,557	413	3,526	5,828	6,557

If the amount you are looking up from the worksheet is–		And your filing status is– Single, head of household, or qualifying widow(er) and you have–				Married filing jointly and you have–			
		0	1	2	3	0	1	2	3
At least	But less than	Your credit is–				Your credit is–			
16,000	**16,050**	0	3,526	5,828	6,557	409	3,526	5,828	6,557
16,050	**16,100**	0	3,526	5,828	6,557	405	3,526	5,828	6,557
16,100	**16,150**	0	3,526	5,828	6,557	401	3,526	5,828	6,557
16,150	**16,200**	0	3,526	5,828	6,557	397	3,526	5,828	6,557
16,200	**16,250**	0	3,526	5,828	6,557	394	3,526	5,828	6,557
16,250	**16,300**	0	3,526	5,828	6,557	390	3,526	5,828	6,557
16,300	**16,350**	0	3,526	5,828	6,557	386	3,526	5,828	6,557
16,350	**16,400**	0	3,526	5,828	6,557	382	3,526	5,828	6,557
16,400	**16,450**	0	3,526	5,828	6,557	378	3,526	5,828	6,557
16,450	**16,500**	0	3,526	5,828	6,557	374	3,526	5,828	6,557
16,500	**16,550**	0	3,526	5,828	6,557	371	3,526	5,828	6,557
16,550	**16,600**	0	3,526	5,828	6,557	367	3,526	5,828	6,557
16,600	**16,650**	0	3,526	5,828	6,557	363	3,526	5,828	6,557
16,650	**16,700**	0	3,526	5,828	6,557	359	3,526	5,828	6,557
16,700	**16,750**	0	3,526	5,828	6,557	355	3,526	5,828	6,557
16,750	**16,800**	0	3,526	5,828	6,557	352	3,526	5,828	6,557
16,800	**16,850**	0	3,526	5,828	6,557	348	3,526	5,828	6,557
16,850	**16,900**	0	3,526	5,828	6,557	344	3,526	5,828	6,557
16,900	**16,950**	0	3,526	5,828	6,557	340	3,526	5,828	6,557
16,950	**17,000**	0	3,526	5,828	6,557	336	3,526	5,828	6,557
17,000	**17,050**	0	3,526	5,828	6,557	332	3,526	5,828	6,557
17,050	**17,100**	0	3,526	5,828	6,557	329	3,526	5,828	6,557
17,100	**17,150**	0	3,526	5,828	6,557	325	3,526	5,828	6,557
17,150	**17,200**	0	3,526	5,828	6,557	321	3,526	5,828	6,557
17,200	**17,250**	0	3,526	5,828	6,557	317	3,526	5,828	6,557
17,250	**17,300**	0	3,526	5,828	6,557	313	3,526	5,828	6,557
17,300	**17,350**	0	3,526	5,828	6,557	309	3,526	5,828	6,557
17,350	**17,400**	0	3,526	5,828	6,557	306	3,526	5,828	6,557
17,400	**17,450**	0	3,526	5,828	6,557	302	3,526	5,828	6,557
17,450	**17,500**	0	3,526	5,828	6,557	298	3,526	5,828	6,557
17,500	**17,550**	0	3,526	5,828	6,557	294	3,526	5,828	6,557
17,550	**17,600**	0	3,526	5,828	6,557	290	3,526	5,828	6,557
17,600	**17,650**	0	3,526	5,828	6,557	286	3,526	5,828	6,557
17,650	**17,700**	0	3,526	5,828	6,557	283	3,526	5,828	6,557
17,700	**17,750**	0	3,526	5,828	6,557	279	3,526	5,828	6,557
17,750	**17,800**	0	3,526	5,828	6,557	275	3,526	5,828	6,557
17,800	**17,850**	0	3,526	5,828	6,557	271	3,526	5,828	6,557
17,850	**17,900**	0	3,526	5,828	6,557	267	3,526	5,828	6,557
17,900	**17,950**	0	3,526	5,828	6,557	264	3,526	5,828	6,557
17,950	**18,000**	0	3,526	5,828	6,557	260	3,526	5,828	6,557
18,000	**18,050**	0	3,526	5,828	6,557	256	3,526	5,828	6,557
18,050	**18,100**	0	3,526	5,828	6,557	252	3,526	5,828	6,557
18,100	**18,150**	0	3,526	5,828	6,557	248	3,526	5,828	6,557
18,150	**18,200**	0	3,526	5,828	6,557	244	3,526	5,828	6,557
18,200	**18,250**	0	3,526	5,828	6,557	241	3,526	5,828	6,557
18,250	**18,300**	0	3,526	5,828	6,557	237	3,526	5,828	6,557
18,300	**18,350**	0	3,526	5,828	6,557	233	3,526	5,828	6,557
18,350	**18,400**	0	3,526	5,828	6,557	229	3,526	5,828	6,557
18,400	**18,450**	0	3,526	5,828	6,557	225	3,526	5,828	6,557
18,450	**18,500**	0	3,526	5,828	6,557	221	3,526	5,828	6,557
18,500	**18,550**	0	3,526	5,828	6,557	218	3,526	5,828	6,557
18,550	**18,600**	0	3,526	5,828	6,557	214	3,526	5,828	6,557
18,600	**18,650**	0	3,526	5,828	6,557	210	3,526	5,828	6,557
18,650	**18,700**	0	3,526	5,828	6,557	206	3,526	5,828	6,557
18,700	**18,750**	0	3,526	5,828	6,557	202	3,526	5,828	6,557
18,750	**18,800**	0	3,526	5,828	6,557	199	3,526	5,828	6,557
18,800	**18,850**	0	3,526	5,828	6,557	195	3,526	5,828	6,557
18,850	**18,900**	0	3,526	5,828	6,557	191	3,526	5,828	6,557
18,900	**18,950**	0	3,526	5,828	6,557	187	3,526	5,828	6,557
18,950	**19,000**	0	3,526	5,828	6,557	183	3,526	5,828	6,557
19,000	**19,050**	0	3,526	5,828	6,557	179	3,526	5,828	6,557
19,050	**19,100**	0	3,519	5,819	6,547	176	3,526	5,828	6,557
19,100	**19,150**	0	3,511	5,808	6,536	172	3,526	5,828	6,557
19,150	**19,200**	0	3,503	5,797	6,526	168	3,526	5,828	6,557

Draft as of January 15, 2020

* If the amount you are looking up from the worksheet is at least $15,550 but less than $15,570, and you have no qualifying children, your credit is $1. If the amount you are looking up from the worksheet is $15,570 or more, and you have no qualifying children, you can't take the credit.

(Continued)

Earned Income Credit (EIC) Table - *Continued*

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

If the amount you are looking up from the worksheet is–		And your filing status is– Single, head of household, or qualifying widow(er) 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–			
19,200	**19,250**	0	3,495	5,787	6,515	164	3,526	5,828	6,557
19,250	**19,300**	0	3,487	5,776	6,505	160	3,526	5,828	6,557
19,300	**19,350**	0	3,479	5,766	6,494	156	3,526	5,828	6,557
19,350	**19,400**	0	3,471	5,755	6,484	153	3,526	5,828	6,557
19,400	**19,450**	0	3,463	5,745	6,473	149	3,526	5,828	6,557
19,450	**19,500**	0	3,455	5,734	6,463	145	3,526	5,828	6,557
19,500	**19,550**	0	3,447	5,724	6,452	141	3,526	5,828	6,557
19,550	**19,600**	0	3,439	5,713	6,442	137	3,526	5,828	6,557
19,600	**19,650**	0	3,431	5,703	6,431	133	3,526	5,828	6,557
19,650	**19,700**	0	3,423	5,692	6,421	130	3,526	5,828	6,557
19,700	**19,750**	0	3,415	5,682	6,410	126	3,526	5,828	6,557
19,750	**19,800**	0	3,407	5,671	6,400	122	3,526	5,828	6,557
19,800	**19,850**	0	3,399	5,661	6,389	118	3,526	5,828	6,557
19,850	**19,900**	0	3,391	5,650	6,379	114	3,526	5,828	6,557
19,900	**19,950**	0	3,383	5,640	6,368	111	3,526	5,828	6,557
19,950	**20,000**	0	3,375	5,629	6,357	107	3,526	5,828	6,557
20,000	**20,050**	0	3,367	5,618	6,347	103	3,526	5,828	6,557
20,050	**20,100**	0	3,359	5,608	6,336	99	3,526	5,828	6,557
20,100	**20,150**	0	3,351	5,597	6,326	95	3,526	5,828	6,557
20,150	**20,200**	0	3,343	5,587	6,315	91	3,526	5,828	6,557
20,200	**20,250**	0	3,335	5,576	6,305	88	3,526	5,828	6,557
20,250	**20,300**	0	3,327	5,566	6,294	84	3,526	5,828	6,557
20,300	**20,350**	0	3,319	5,555	6,284	80	3,526	5,828	6,557
20,350	**20,400**	0	3,311	5,545	6,273	76	3,526	5,828	6,557
20,400	**20,450**	0	3,303	5,534	6,263	72	3,526	5,828	6,557
20,450	**20,500**	0	3,295	5,524	6,252	68	3,526	5,828	6,557
20,500	**20,550**	0	3,287	5,513	6,242	65	3,526	5,828	6,557
20,550	**20,600**	0	3,279	5,503	6,231	61	3,526	5,828	6,557
20,600	**20,650**	0	3,271	5,492	6,221	57	3,526	5,828	6,557
20,650	**20,700**	0	3,263	5,482	6,210	53	3,526	5,828	6,557
20,700	**20,750**	0	3,255	5,471	6,200	49	3,526	5,828	6,557
20,750	**20,800**	0	3,247	5,461	6,189	46	3,526	5,828	6,557
20,800	**20,850**	0	3,239	5,450	6,178	42	3,526	5,828	6,557
20,850	**20,900**	0	3,231	5,439	6,168	38	3,526	5,828	6,557
20,900	**20,950**	0	3,223	5,429	6,157	34	3,526	5,828	6,557
20,950	**21,000**	0	3,215	5,418	6,147	30	3,526	5,828	6,557
21,000	**21,050**	0	3,207	5,408	6,136	26	3,526	5,828	6,557
21,050	**21,100**	0	3,199	5,397	6,126	23	3,526	5,828	6,557
21,100	**21,150**	0	3,191	5,387	6,115	19	3,526	5,828	6,557
21,150	**21,200**	0	3,183	5,376	6,105	15	3,526	5,828	6,557
21,200	**21,250**	0	3,175	5,366	6,094	11	3,526	5,828	6,557
21,250	**21,300**	0	3,167	5,355	6,084	7	3,526	5,828	6,557
21,300	**21,350**	0	3,159	5,345	6,073	3	3,526	5,828	6,557
21,350	**21,400**	0	3,151	5,334	6,063	*	3,526	5,828	6,557
21,400	**21,450**	0	3,143	5,324	6,052	0	3,526	5,828	6,557
21,450	**21,500**	0	3,135	5,313	6,042	0	3,526	5,828	6,557
21,500	**21,550**	0	3,127	5,303	6,031	0	3,526	5,828	6,557
21,550	**21,600**	0	3,119	5,292	6,021	0	3,526	5,828	6,557
21,600	**21,650**	0	3,111	5,281	6,010	0	3,526	5,828	6,557
21,650	**21,700**	0	3,103	5,271	5,999	0	3,526	5,828	6,557
21,700	**21,750**	0	3,095	5,260	5,989	0	3,526	5,828	6,557
21,750	**21,800**	0	3,087	5,250	5,978	0	3,526	5,828	6,557
21,800	**21,850**	0	3,079	5,239	5,968	0	3,526	5,828	6,557
21,850	**21,900**	0	3,071	5,229	5,957	0	3,526	5,828	6,557
21,900	**21,950**	0	3,063	5,218	5,947	0	3,526	5,828	6,557
21,950	**22,000**	0	3,055	5,208	5,936	0	3,526	5,828	6,557
22,000	**22,050**	0	3,047	5,197	5,926	0	3,526	5,828	6,557
22,050	**22,100**	0	3,039	5,187	5,915	0	3,526	5,828	6,557
22,100	**22,150**	0	3,031	5,176	5,905	0	3,526	5,828	6,557
22,150	**22,200**	0	3,023	5,166	5,894	0	3,526	5,828	6,557
22,200	**22,250**	0	3,015	5,155	5,884	0	3,526	5,828	6,557
22,250	**22,300**	0	3,007	5,145	5,873	0	3,526	5,828	6,557
22,300	**22,350**	0	2,999	5,134	5,863	0	3,526	5,828	6,557
22,350	**22,400**	0	2,991	5,124	5,852	0	3,526	5,828	6,557

If the amount you are looking up from the worksheet is–		And your filing status is– Single, head of household, or qualifying widow(er) and you have–				Married filing jointly and you have–			
		0	1	2	3	0	1	2	3
At least	But less than	Your credit is–				Your credit is–			
22,400	**22,450**	0	2,983	5,113	5,842	0	3,526	5,828	6,557
22,450	**22,500**	0	2,975	5,102	5,831	0	3,526	5,828	6,557
22,500	**22,550**	0	2,967	5,092	5,820	0	3,526	5,828	6,557
22,550	**22,600**	0	2,959	5,081	5,810	0	3,526	5,828	6,557
22,600	**22,650**	0	2,951	5,071	5,799	0	3,526	5,828	6,557
22,650	**22,700**	0	2,943	5,060	5,789	0	3,526	5,828	6,557
22,700	**22,750**	0	2,935	5,050	5,778	0	3,526	5,828	6,557
22,750	**22,800**	0	2,927	5,039	5,768	0	3,526	5,828	6,557
22,800	**22,850**	0	2,919	5,029	5,757	0	3,526	5,828	6,557
22,850	**22,900**	0	2,911	5,018	5,747	0	3,526	5,828	6,557
22,900	**22,950**	0	2,903	5,008	5,736	0	3,526	5,828	6,557
22,950	**23,000**	0	2,895	4,997	5,726	0	3,526	5,828	6,557
23,000	**23,050**	0	2,887	4,987	5,715	0	3,526	5,828	6,557
23,050	**23,100**	0	2,879	4,976	5,705	0	3,526	5,828	6,557
23,100	**23,150**	0	2,871	4,966	5,694	0	3,526	5,828	6,557
23,150	**23,200**	0	2,863	4,955	5,684	0	3,526	5,828	6,557
23,200	**23,250**	0	2,855	4,945	5,673	0	3,526	5,828	6,557
23,250	**23,300**	0	2,847	4,934	5,663	0	3,526	5,828	6,557
23,300	**23,350**	0	2,839	4,923	5,652	0	3,526	5,828	6,557
23,350	**23,400**	0	2,831	4,913	5,641	0	3,526	5,828	6,557
23,400	**23,450**	0	2,823	4,902	5,631	0	3,526	5,828	6,557
23,450	**23,500**	0	2,815	4,892	5,620	0	3,526	5,828	6,557
23,500	**23,550**	0	2,807	4,881	5,610	0	3,526	5,828	6,557
23,550	**23,600**	0	2,800	4,871	5,599	0	3,526	5,828	6,557
23,600	**23,650**	0	2,792	4,860	5,589	0	3,526	5,828	6,557
23,650	**23,700**	0	2,784	4,850	5,578	0	3,526	5,828	6,557
23,700	**23,750**	0	2,776	4,839	5,568	0	3,526	5,828	6,557
23,750	**23,800**	0	2,768	4,829	5,557	0	3,526	5,828	6,557
23,800	**23,850**	0	2,760	4,818	5,547	0	3,526	5,828	6,557
23,850	**23,900**	0	2,752	4,808	5,536	0	3,526	5,828	6,557
23,900	**23,950**	0	2,744	4,797	5,526	0	3,526	5,828	6,557
23,950	**24,000**	0	2,736	4,787	5,515	0	3,526	5,828	6,557
24,000	**24,050**	0	2,728	4,776	5,505	0	3,526	5,828	6,557
24,050	**24,100**	0	2,720	4,766	5,494	0	3,526	5,828	6,557
24,100	**24,150**	0	2,712	4,755	5,483	0	3,526	5,828	6,557
24,150	**24,200**	0	2,704	4,744	5,473	0	3,526	5,828	6,557
24,200	**24,250**	0	2,696	4,734	5,462	0	3,526	5,828	6,557
24,250	**24,300**	0	2,688	4,723	5,452	0	3,526	5,828	6,557
24,300	**24,350**	0	2,680	4,713	5,441	0	3,526	5,828	6,557
24,350	**24,400**	0	2,672	4,702	5,431	0	3,526	5,828	6,557
24,400	**24,450**	0	2,664	4,692	5,420	0	3,526	5,828	6,557
24,450	**24,500**	0	2,656	4,681	5,410	0	3,526	5,828	6,557
24,500	**24,550**	0	2,648	4,671	5,399	0	3,526	5,828	6,557
24,550	**24,600**	0	2,640	4,660	5,389	0	3,526	5,828	6,557
24,600	**24,650**	0	2,632	4,650	5,378	0	3,526	5,828	6,557
24,650	**24,700**	0	2,624	4,639	5,368	0	3,526	5,828	6,557
24,700	**24,750**	0	2,616	4,629	5,357	0	3,526	5,828	6,557
24,750	**24,800**	0	2,608	4,618	5,347	0	3,526	5,828	6,557
24,800	**24,850**	0	2,600	4,608	5,336	0	3,526	5,828	6,557
24,850	**24,900**	0	2,592	4,597	5,326	0	3,517	5,816	6,545
24,900	**24,950**	0	2,584	4,587	5,315	0	3,509	5,806	6,534
24,950	**25,000**	0	2,576	4,576	5,304	0	3,501	5,795	6,524
25,000	**25,050**	0	2,568	4,565	5,294	0	3,493	5,785	6,513
25,050	**25,100**	0	2,560	4,555	5,283	0	3,485	5,774	6,503
25,100	**25,150**	0	2,552	4,544	5,273	0	3,477	5,764	6,492
25,150	**25,200**	0	2,544	4,534	5,262	0	3,469	5,753	6,482
25,200	**25,250**	0	2,536	4,523	5,252	0	3,461	5,743	6,471
25,250	**25,300**	0	2,528	4,513	5,241	0	3,453	5,732	6,461
25,300	**25,350**	0	2,520	4,502	5,231	0	3,445	5,722	6,450
25,350	**25,400**	0	2,512	4,492	5,220	0	3,437	5,711	6,440
25,400	**25,450**	0	2,504	4,481	5,210	0	3,429	5,701	6,429
25,450	**25,500**	0	2,496	4,471	5,199	0	3,421	5,690	6,419
25,500	**25,550**	0	2,488	4,460	5,189	0	3,413	5,680	6,408
25,550	**25,600**	0	2,480	4,450	5,178	0	3,405	5,669	6,397

January 15, 2020

* If the amount you are looking up from the worksheet is at least $21,350 but less than $21,370, and you have no qualifying children, your credit is $1. If the amount you are looking up from the worksheet is $21,370 or more, and you have no qualifying children, you can't take the credit.

(Continued)

Earned Income Credit (EIC) Table - *Continued*

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

If the amount you are looking up from the worksheet is–		And your filing status is– Single, head of household, or qualifying widow(er) 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–			
25,600	**25,650**	0	2,472	4,439	5,168	0	3,397	5,658	6,387
25,650	**25,700**	0	2,464	4,429	5,157	0	3,389	5,648	6,376
25,700	**25,750**	0	2,456	4,418	5,147	0	3,381	5,637	6,366
25,750	**25,800**	0	2,448	4,408	5,136	0	3,373	5,627	6,355
25,800	**25,850**	0	2,440	4,397	5,125	0	3,365	5,616	6,345
25,850	**25,900**	0	2,432	4,386	5,115	0	3,357	5,606	6,334
25,900	**25,950**	0	2,424	4,376	5,104	0	3,349	5,595	6,324
25,950	**26,000**	0	2,416	4,365	5,094	0	3,341	5,585	6,313
26,000	**26,050**	0	2,408	4,355	5,083	0	3,333	5,574	6,303
26,050	**26,100**	0	2,400	4,344	5,073	0	3,325	5,564	6,292
26,100	**26,150**	0	2,392	4,334	5,062	0	3,317	5,553	6,282
26,150	**26,200**	0	2,384	4,323	5,052	0	3,309	5,543	6,271
26,200	**26,250**	0	2,376	4,313	5,041	0	3,301	5,532	6,261
26,250	**26,300**	0	2,368	4,302	5,031	0	3,293	5,522	6,250
26,300	**26,350**	0	2,360	4,292	5,020	0	3,285	5,511	6,240
26,350	**26,400**	0	2,352	4,281	5,010	0	3,277	5,501	6,229
26,400	**26,450**	0	2,344	4,271	4,999	0	3,269	5,490	6,218
26,450	**26,500**	0	2,336	4,260	4,989	0	3,261	5,479	6,208
26,500	**26,550**	0	2,328	4,250	4,978	0	3,253	5,469	6,197
26,550	**26,600**	0	2,320	4,239	4,968	0	3,245	5,458	6,187
26,600	**26,650**	0	2,312	4,228	4,957	0	3,237	5,448	6,176
26,650	**26,700**	0	2,304	4,218	4,946	0	3,229	5,437	6,166
26,700	**26,750**	0	2,296	4,207	4,936	0	3,221	5,427	6,155
26,750	**26,800**	0	2,288	4,197	4,925	0	3,213	5,416	6,145
26,800	**26,850**	0	2,280	4,186	4,915	0	3,205	5,406	6,134
26,850	**26,900**	0	2,272	4,176	4,904	0	3,197	5,395	6,124
26,900	**26,950**	0	2,264	4,165	4,894	0	3,189	5,385	6,113
26,950	**27,000**	0	2,256	4,155	4,883	0	3,181	5,374	6,103
27,000	**27,050**	0	2,248	4,144	4,873	0	3,173	5,364	6,092
27,050	**27,100**	0	2,240	4,134	4,862	0	3,165	5,353	6,082
27,100	**27,150**	0	2,232	4,123	4,852	0	3,157	5,343	6,071
27,150	**27,200**	0	2,224	4,113	4,841	0	3,149	5,332	6,061
27,200	**27,250**	0	2,216	4,102	4,831	0	3,141	5,322	6,050
27,250	**27,300**	0	2,208	4,092	4,820	0	3,133	5,311	6,039
27,300	**27,350**	0	2,200	4,081	4,810	0	3,126	5,300	6,029
27,350	**27,400**	0	2,192	4,071	4,799	0	3,118	5,290	6,018
27,400	**27,450**	0	2,184	4,060	4,789	0	3,110	5,279	6,008
27,450	**27,500**	0	2,176	4,049	4,778	0	3,102	5,269	5,997
27,500	**27,550**	0	2,168	4,039	4,767	0	3,094	5,258	5,987
27,550	**27,600**	0	2,160	4,028	4,757	0	3,086	5,248	5,976
27,600	**27,650**	0	2,152	4,018	4,746	0	3,078	5,237	5,966
27,650	**27,700**	0	2,144	4,007	4,736	0	3,070	5,227	5,955
27,700	**27,750**	0	2,136	3,997	4,725	0	3,062	5,216	5,945
27,750	**27,800**	0	2,128	3,986	4,715	0	3,054	5,206	5,934
27,800	**27,850**	0	2,120	3,976	4,704	0	3,046	5,195	5,924
27,850	**27,900**	0	2,112	3,965	4,694	0	3,038	5,185	5,913
27,900	**27,950**	0	2,104	3,955	4,683	0	3,030	5,174	5,903
27,950	**28,000**	0	2,096	3,944	4,673	0	3,022	5,164	5,892
28,000	**28,050**	0	2,088	3,934	4,662	0	3,014	5,153	5,882
28,050	**28,100**	0	2,080	3,923	4,652	0	3,006	5,142	5,871
28,100	**28,150**	0	2,072	3,913	4,641	0	2,998	5,132	5,860
28,150	**28,200**	0	2,064	3,902	4,631	0	2,990	5,121	5,850
28,200	**28,250**	0	2,056	3,892	4,620	0	2,982	5,111	5,839
28,250	**28,300**	0	2,048	3,881	4,610	0	2,974	5,100	5,829
28,300	**28,350**	0	2,040	3,870	4,599	0	2,966	5,090	5,818
28,350	**28,400**	0	2,032	3,860	4,588	0	2,958	5,079	5,808
28,400	**28,450**	0	2,024	3,849	4,578	0	2,950	5,069	5,797
28,450	**28,500**	0	2,016	3,839	4,567	0	2,942	5,058	5,787
28,500	**28,550**	0	2,008	3,828	4,557	0	2,934	5,048	5,776
28,550	**28,600**	0	2,001	3,818	4,546	0	2,926	5,037	5,766
28,600	**28,650**	0	1,993	3,807	4,536	0	2,918	5,027	5,755
28,650	**28,700**	0	1,985	3,797	4,525	0	2,910	5,016	5,745
28,700	**28,750**	0	1,977	3,786	4,515	0	2,902	5,006	5,734
28,750	**28,800**	0	1,969	3,776	4,504	0	2,894	4,995	5,724
28,800	**28,850**	0	1,961	3,765	4,494	0	2,886	4,985	5,713
28,850	**28,900**	0	1,953	3,755	4,483	0	2,878	4,974	5,703
28,900	**28,950**	0	1,945	3,744	4,473	0	2,870	4,963	5,692
28,950	**29,000**	0	1,937	3,734	4,462	0	2,862	4,953	5,681
29,000	**29,050**	0	1,929	3,723	4,452	0	2,854	4,942	5,671
29,050	**29,100**	0	1,921	3,713	4,441	0	2,846	4,932	5,660
29,100	**29,150**	0	1,913	3,702	4,430	0	2,838	4,921	5,650
29,150	**29,200**	0	1,905	3,691	4,420	0	2,830	4,911	5,639

If the amount you are looking up from the worksheet is–		And your filing status is– Single, head of household, or qualifying widow(er) and you have–				Married filing jointly and you have–			
		0	1	2	3	0	1	2	3
At least	But less than	Your credit is–				Your credit is–			
29,200	**29,250**	0	1,897	3,681	4,409	0	2,822	4,900	5,629
29,250	**29,300**	0	1,889	3,670	4,399	0	2,814	4,890	5,618
29,300	**29,350**	0	1,881	3,660	4,388	0	2,806	4,879	5,608
29,350	**29,400**	0	1,873	3,649	4,378	0	2,798	4,869	5,597
29,400	**29,450**	0	1,865	3,639	4,367	0	2,790	4,858	5,587
29,450	**29,500**	0	1,857	3,628	4,357	0	2,782	4,848	5,576
29,500	**29,550**	0	1,849	3,618	4,346	0	2,774	4,837	5,566
29,550	**29,600**	0	1,841	3,607	4,336	0	2,766	4,827	5,555
29,600	**29,650**	0	1,833	3,597	4,325	0	2,758	4,816	5,545
29,650	**29,700**	0	1,825	3,586	4,315	0	2,750	4,806	5,534
29,700	**29,750**	0	1,817	3,576	4,304	0	2,742	4,795	5,524
29,750	**29,800**	0	1,809	3,565	4,294	0	2,734	4,784	5,513
29,800	**29,850**	0	1,801	3,555	4,283	0	2,726	4,774	5,502
29,850	**29,900**	0	1,793	3,544	4,273	0	2,718	4,763	5,492
29,900	**29,950**	0	1,785	3,534	4,262	0	2,710	4,753	5,481
29,950	**30,000**	0	1,777	3,523	4,251	0	2,702	4,742	5,471
30,000	**30,050**	0	1,769	3,512	4,241	0	2,694	4,732	5,460
30,050	**30,100**	0	1,761	3,502	4,230	0	2,686	4,721	5,450
30,100	**30,150**	0	1,753	3,491	4,220	0	2,678	4,711	5,439
30,150	**30,200**	0	1,745	3,481	4,209	0	2,670	4,700	5,429
30,200	**30,250**	0	1,737	3,470	4,199	0	2,662	4,690	5,418
30,250	**30,300**	0	1,729	3,460	4,188	0	2,654	4,679	5,408
30,300	**30,350**	0	1,721	3,449	4,178	0	2,646	4,669	5,397
30,350	**30,400**	0	1,713	3,439	4,167	0	2,638	4,658	5,387
30,400	**30,450**	0	1,705	3,428	4,157	0	2,630	4,648	5,376
30,450	**30,500**	0	1,697	3,418	4,146	0	2,622	4,637	5,366
30,500	**30,550**	0	1,689	3,407	4,136	0	2,614	4,627	5,355
30,550	**30,600**	0	1,681	3,397	4,125	0	2,606	4,616	5,344
30,600	**30,650**	0	1,673	3,386	4,115	0	2,598	4,605	5,334
30,650	**30,700**	0	1,665	3,376	4,104	0	2,590	4,595	5,323
30,700	**30,750**	0	1,657	3,365	4,094	0	2,582	4,584	5,313
30,750	**30,800**	0	1,649	3,355	4,083	0	2,574	4,574	5,302
30,800	**30,850**	0	1,641	3,344	4,072	0	2,566	4,563	5,292
30,850	**30,900**	0	1,633	3,333	4,062	0	2,558	4,553	5,281
30,900	**30,950**	0	1,625	3,323	4,051	0	2,550	4,542	5,271
30,950	**31,000**	0	1,617	3,312	4,041	0	2,542	4,532	5,260
31,000	**31,050**	0	1,609	3,302	4,030	0	2,534	4,521	5,250
31,050	**31,100**	0	1,601	3,291	4,020	0	2,526	4,511	5,239
31,100	**31,150**	0	1,593	3,281	4,009	0	2,518	4,500	5,229
31,150	**31,200**	0	1,585	3,270	3,999	0	2,510	4,490	5,218
31,200	**31,250**	0	1,577	3,260	3,988	0	2,502	4,479	5,208
31,250	**31,300**	0	1,569	3,249	3,978	0	2,494	4,469	5,197
31,300	**31,350**	0	1,561	3,239	3,967	0	2,486	4,458	5,187
31,350	**31,400**	0	1,553	3,228	3,957	0	2,478	4,448	5,176
31,400	**31,450**	0	1,545	3,218	3,946	0	2,470	4,437	5,165
31,450	**31,500**	0	1,537	3,207	3,936	0	2,462	4,426	5,155
31,500	**31,550**	0	1,529	3,197	3,925	0	2,454	4,416	5,144
31,550	**31,600**	0	1,521	3,186	3,915	0	2,446	4,405	5,134
31,600	**31,650**	0	1,513	3,175	3,904	0	2,438	4,395	5,123
31,650	**31,700**	0	1,505	3,165	3,893	0	2,430	4,384	5,113
31,700	**31,750**	0	1,497	3,154	3,883	0	2,422	4,374	5,102
31,750	**31,800**	0	1,489	3,144	3,872	0	2,414	4,363	5,092
31,800	**31,850**	0	1,481	3,133	3,862	0	2,406	4,353	5,081
31,850	**31,900**	0	1,473	3,123	3,851	0	2,398	4,342	5,071
31,900	**31,950**	0	1,465	3,112	3,841	0	2,390	4,332	5,060
31,950	**32,000**	0	1,457	3,102	3,830	0	2,382	4,321	5,050
32,000	**32,050**	0	1,449	3,091	3,820	0	2,374	4,311	5,039
32,050	**32,100**	0	1,441	3,081	3,809	0	2,366	4,300	5,029
32,100	**32,150**	0	1,433	3,070	3,799	0	2,358	4,290	5,018
32,150	**32,200**	0	1,425	3,060	3,788	0	2,350	4,279	5,008
32,200	**32,250**	0	1,417	3,049	3,778	0	2,342	4,269	4,997
32,250	**32,300**	0	1,409	3,039	3,767	0	2,334	4,258	4,986
32,300	**32,350**	0	1,401	3,028	3,757	0	2,327	4,247	4,976
32,350	**32,400**	0	1,393	3,018	3,746	0	2,319	4,237	4,965
32,400	**32,450**	0	1,385	3,007	3,736	0	2,311	4,226	4,955
32,450	**32,500**	0	1,377	2,996	3,725	0	2,303	4,216	4,944
32,500	**32,550**	0	1,369	2,986	3,714	0	2,295	4,205	4,934
32,550	**32,600**	0	1,361	2,975	3,704	0	2,287	4,195	4,923
32,600	**32,650**	0	1,353	2,965	3,693	0	2,279	4,184	4,913
32,650	**32,700**	0	1,345	2,954	3,683	0	2,271	4,174	4,902
32,700	**32,750**	0	1,337	2,944	3,672	0	2,263	4,163	4,892
32,750	**32,800**	0	1,329	2,933	3,662	0	2,255	4,153	4,881

January 29, 2020

(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 widow(er) 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–			
32,800	**32,850**	0	1,321	2,923	3,651	0	2,247	4,142	4,871
32,850	**32,900**	0	1,313	2,912	3,641	0	2,239	4,132	4,860
32,900	**32,950**	0	1,305	2,902	3,630	0	2,231	4,121	4,850
32,950	**33,000**	0	1,297	2,891	3,620	0	2,223	4,111	4,839
33,000	**33,050**	0	1,289	2,881	3,609	0	2,215	4,100	4,829
33,050	**33,100**	0	1,281	2,870	3,599	0	2,207	4,089	4,818
33,100	**33,150**	0	1,273	2,860	3,588	0	2,199	4,079	4,807
33,150	**33,200**	0	1,265	2,849	3,578	0	2,191	4,068	4,797
33,200	**33,250**	0	1,257	2,839	3,567	0	2,183	4,058	4,786
33,250	**33,300**	0	1,249	2,828	3,557	0	2,175	4,047	4,776
33,300	**33,350**	0	1,241	2,817	3,546	0	2,167	4,037	4,765
33,350	**33,400**	0	1,233	2,807	3,535	0	2,159	4,026	4,755
33,400	**33,450**	0	1,225	2,796	3,525	0	2,151	4,016	4,744
33,450	**33,500**	0	1,217	2,786	3,514	0	2,143	4,005	4,734
33,500	**33,550**	0	1,209	2,775	3,504	0	2,135	3,995	4,723
33,550	**33,600**	0	1,202	2,765	3,493	0	2,127	3,984	4,713
33,600	**33,650**	0	1,194	2,754	3,483	0	2,119	3,974	4,702
33,650	**33,700**	0	1,186	2,744	3,472	0	2,111	3,963	4,692
33,700	**33,750**	0	1,178	2,733	3,462	0	2,103	3,953	4,681
33,750	**33,800**	0	1,170	2,723	3,451	0	2,095	3,942	4,671
33,800	**33,850**	0	1,162	2,712	3,441	0	2,087	3,932	4,660
33,850	**33,900**	0	1,154	2,702	3,430	0	2,079	3,921	4,650
33,900	**33,950**	0	1,146	2,691	3,420	0	2,071	3,910	4,639
33,950	**34,000**	0	1,138	2,681	3,409	0	2,063	3,900	4,628
34,000	**34,050**	0	1,130	2,670	3,399	0	2,055	3,889	4,618
34,050	**34,100**	0	1,122	2,660	3,388	0	2,047	3,879	4,607
34,100	**34,150**	0	1,114	2,649	3,377	0	2,039	3,868	4,597
34,150	**34,200**	0	1,106	2,638	3,367	0	2,031	3,858	4,586
34,200	**34,250**	0	1,098	2,628	3,356	0	2,023	3,847	4,576
34,250	**34,300**	0	1,090	2,617	3,346	0	2,015	3,837	4,565
34,300	**34,350**	0	1,082	2,607	3,335	0	2,007	3,826	4,555
34,350	**34,400**	0	1,074	2,596	3,325	0	1,999	3,816	4,544
34,400	**34,450**	0	1,066	2,586	3,314	0	1,991	3,805	4,534
34,450	**34,500**	0	1,058	2,575	3,304	0	1,983	3,795	4,523
34,500	**34,550**	0	1,050	2,565	3,293	0	1,975	3,784	4,513
34,550	**34,600**	0	1,042	2,554	3,283	0	1,967	3,774	4,502
34,600	**34,650**	0	1,034	2,544	3,272	0	1,959	3,763	4,492
34,650	**34,700**	0	1,026	2,533	3,262	0	1,951	3,753	4,481
34,700	**34,750**	0	1,018	2,523	3,251	0	1,943	3,742	4,471
34,750	**34,800**	0	1,010	2,512	3,241	0	1,935	3,731	4,460
34,800	**34,850**	0	1,002	2,502	3,230	0	1,927	3,721	4,449
34,850	**34,900**	0	994	2,491	3,220	0	1,919	3,710	4,439
34,900	**34,950**	0	986	2,481	3,209	0	1,911	3,700	4,428
34,950	**35,000**	0	978	2,470	3,198	0	1,903	3,689	4,418
35,000	**35,050**	0	970	2,459	3,188	0	1,895	3,679	4,407
35,050	**35,100**	0	962	2,449	3,177	0	1,887	3,668	4,397
35,100	**35,150**	0	954	2,438	3,167	0	1,879	3,658	4,386
35,150	**35,200**	0	946	2,428	3,156	0	1,871	3,647	4,376
35,200	**35,250**	0	938	2,417	3,146	0	1,863	3,637	4,365
35,250	**35,300**	0	930	2,407	3,135	0	1,855	3,626	4,355
35,300	**35,350**	0	922	2,396	3,125	0	1,847	3,616	4,344
35,350	**35,400**	0	914	2,386	3,114	0	1,839	3,605	4,334
35,400	**35,450**	0	906	2,375	3,104	0	1,831	3,595	4,323
35,450	**35,500**	0	898	2,365	3,093	0	1,823	3,584	4,313
35,500	**35,550**	0	890	2,354	3,083	0	1,815	3,574	4,302
35,550	**35,600**	0	882	2,344	3,072	0	1,807	3,563	4,291
35,600	**35,650**	0	874	2,333	3,062	0	1,799	3,552	4,281
35,650	**35,700**	0	866	2,323	3,051	0	1,791	3,542	4,270
35,700	**35,750**	0	858	2,312	3,041	0	1,783	3,531	4,260
35,750	**35,800**	0	850	2,302	3,030	0	1,775	3,521	4,249
35,800	**35,850**	0	842	2,291	3,019	0	1,767	3,510	4,239
35,850	**35,900**	0	834	2,280	3,009	0	1,759	3,500	4,228
35,900	**35,950**	0	826	2,270	2,998	0	1,751	3,489	4,218
35,950	**36,000**	0	818	2,259	2,988	0	1,743	3,479	4,207
36,000	**36,050**	0	810	2,249	2,977	0	1,735	3,468	4,197
36,050	**36,100**	0	802	2,238	2,967	0	1,727	3,458	4,186
36,100	**36,150**	0	794	2,228	2,956	0	1,719	3,447	4,176
36,150	**36,200**	0	786	2,217	2,946	0	1,711	3,437	4,165
36,200	**36,250**	0	778	2,207	2,935	0	1,703	3,426	4,155
36,250	**36,300**	0	770	2,196	2,925	0	1,695	3,416	4,144
36,300	**36,350**	0	762	2,186	2,914	0	1,687	3,405	4,134
36,350	**36,400**	0	754	2,175	2,904	0	1,679	3,395	4,123

If the amount you are looking up from the worksheet is–		And your filing status is– Single, head of household, or qualifying widow(er) and you have–				Married filing jointly and you have–			
		0	1	2	3	0	1	2	3
At least	But less than	Your credit is–				Your credit is–			
36,400	**36,450**	0	746	2,165	2,893	0	1,671	3,384	4,112
36,450	**36,500**	0	738	2,154	2,883	0	1,663	3,373	4,102
36,500	**36,550**	0	730	2,144	2,872	0	1,655	3,363	4,091
36,550	**36,600**	0	722	2,133	2,862	0	1,647	3,352	4,081
36,600	**36,650**	0	714	2,122	2,851	0	1,639	3,342	4,070
36,650	**36,700**	0	706	2,112	2,840	0	1,631	3,331	4,060
36,700	**36,750**	0	698	2,101	2,830	0	1,623	3,321	4,049
36,750	**36,800**	0	690	2,091	2,819	0	1,615	3,310	4,039
36,800	**36,850**	0	682	2,080	2,809	0	1,607	3,300	4,028
36,850	**36,900**	0	674	2,070	2,798	0	1,599	3,289	4,018
36,900	**36,950**	0	666	2,059	2,788	0	1,591	3,279	4,007
36,950	**37,000**	0	658	2,049	2,777	0	1,583	3,268	3,997
37,000	**37,050**	0	650	2,038	2,767	0	1,575	3,258	3,986
37,050	**37,100**	0	642	2,028	2,756	0	1,567	3,247	3,976
37,100	**37,150**	0	634	2,017	2,746	0	1,559	3,237	3,965
37,150	**37,200**	0	626	2,007	2,735	0	1,551	3,226	3,955
37,200	**37,250**	0	618	1,996	2,725	0	1,543	3,216	3,944
37,250	**37,300**	0	610	1,986	2,714	0	1,535	3,205	3,933
37,300	**37,350**	0	602	1,975	2,704	0	1,528	3,194	3,923
37,350	**37,400**	0	594	1,965	2,693	0	1,520	3,184	3,912
37,400	**37,450**	0	586	1,954	2,683	0	1,512	3,173	3,902
37,450	**37,500**	0	578	1,943	2,672	0	1,504	3,163	3,891
37,500	**37,550**	0	570	1,933	2,661	0	1,496	3,152	3,881
37,550	**37,600**	0	562	1,922	2,651	0	1,488	3,142	3,870
37,600	**37,650**	0	554	1,912	2,640	0	1,480	3,131	3,860
37,650	**37,700**	0	546	1,901	2,630	0	1,472	3,121	3,849
37,700	**37,750**	0	538	1,891	2,619	0	1,464	3,110	3,839
37,750	**37,800**	0	530	1,880	2,609	0	1,456	3,100	3,828
37,800	**37,850**	0	522	1,870	2,598	0	1,448	3,089	3,818
37,850	**37,900**	0	514	1,859	2,588	0	1,440	3,079	3,807
37,900	**37,950**	0	506	1,849	2,577	0	1,432	3,068	3,797
37,950	**38,000**	0	498	1,838	2,567	0	1,424	3,058	3,786
38,000	**38,050**	0	490	1,828	2,556	0	1,416	3,047	3,776
38,050	**38,100**	0	482	1,817	2,546	0	1,408	3,036	3,765
38,100	**38,150**	0	474	1,807	2,535	0	1,400	3,026	3,754
38,150	**38,200**	0	466	1,796	2,525	0	1,392	3,015	3,744
38,200	**38,250**	0	458	1,786	2,514	0	1,384	3,005	3,733
38,250	**38,300**	0	450	1,775	2,504	0	1,376	2,994	3,723
38,300	**38,350**	0	442	1,764	2,493	0	1,368	2,984	3,712
38,350	**38,400**	0	434	1,754	2,482	0	1,360	2,973	3,702
38,400	**38,450**	0	426	1,743	2,472	0	1,352	2,963	3,691
38,450	**38,500**	0	418	1,733	2,461	0	1,344	2,952	3,681
38,500	**38,550**	0	410	1,722	2,451	0	1,336	2,942	3,670
38,550	**38,600**	0	403	1,712	2,440	0	1,328	2,931	3,660
38,600	**38,650**	0	395	1,701	2,430	0	1,320	2,921	3,649
38,650	**38,700**	0	387	1,691	2,419	0	1,312	2,910	3,639
38,700	**38,750**	0	379	1,680	2,409	0	1,304	2,900	3,628
38,750	**38,800**	0	371	1,670	2,398	0	1,296	2,889	3,618
38,800	**38,850**	0	363	1,659	2,388	0	1,288	2,879	3,607
38,850	**38,900**	0	355	1,649	2,377	0	1,280	2,868	3,597
38,900	**38,950**	0	347	1,638	2,367	0	1,272	2,857	3,586
38,950	**39,000**	0	339	1,628	2,356	0	1,264	2,847	3,575
39,000	**39,050**	0	331	1,617	2,346	0	1,256	2,836	3,565
39,050	**39,100**	0	323	1,607	2,335	0	1,248	2,826	3,554
39,100	**39,150**	0	315	1,596	2,324	0	1,240	2,815	3,544
39,150	**39,200**	0	307	1,585	2,314	0	1,232	2,805	3,533
39,200	**39,250**	0	299	1,575	2,303	0	1,224	2,794	3,523
39,250	**39,300**	0	291	1,564	2,293	0	1,216	2,784	3,512
39,300	**39,350**	0	283	1,554	2,282	0	1,208	2,773	3,502
39,350	**39,400**	0	275	1,543	2,272	0	1,200	2,763	3,491
39,400	**39,450**	0	267	1,533	2,261	0	1,192	2,752	3,481
39,450	**39,500**	0	259	1,522	2,251	0	1,184	2,742	3,470
39,500	**39,550**	0	251	1,512	2,240	0	1,176	2,731	3,460
39,550	**39,600**	0	243	1,501	2,230	0	1,168	2,721	3,449
39,600	**39,650**	0	235	1,491	2,219	0	1,160	2,710	3,439
39,650	**39,700**	0	227	1,480	2,209	0	1,152	2,700	3,428
39,700	**39,750**	0	219	1,470	2,198	0	1,144	2,689	3,418
39,750	**39,800**	0	211	1,459	2,188	0	1,136	2,678	3,407
39,800	**39,850**	0	203	1,449	2,177	0	1,128	2,668	3,396
39,850	**39,900**	0	195	1,438	2,167	0	1,120	2,657	3,386
39,900	**39,950**	0	187	1,428	2,156	0	1,112	2,647	3,375
39,950	**40,000**	0	179	1,417	2,145	0	1,104	2,636	3,365

January 15, 2020

(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 widow(er) 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–			
40,000	**40,050**	0	171	1,406	2,135	0	1,096	2,626	3,354
40,050	**40,100**	0	163	1,396	2,124	0	1,088	2,615	3,344
40,100	**40,150**	0	155	1,385	2,114	0	1,080	2,605	3,333
40,150	**40,200**	0	147	1,375	2,103	0	1,072	2,594	3,323
40,200	**40,250**	0	139	1,364	2,093	0	1,064	2,584	3,312
40,250	**40,300**	0	131	1,354	2,082	0	1,056	2,573	3,302
40,300	**40,350**	0	123	1,343	2,072	0	1,048	2,563	3,291
40,350	**40,400**	0	115	1,333	2,061	0	1,040	2,552	3,281
40,400	**40,450**	0	107	1,322	2,051	0	1,032	2,542	3,270
40,450	**40,500**	0	99	1,312	2,040	0	1,024	2,531	3,260
40,500	**40,550**	0	91	1,301	2,030	0	1,016	2,521	3,249
40,550	**40,600**	0	83	1,291	2,019	0	1,008	2,510	3,238
40,600	**40,650**	0	75	1,280	2,009	0	1,000	2,499	3,228
40,650	**40,700**	0	67	1,270	1,998	0	992	2,489	3,217
40,700	**40,750**	0	59	1,259	1,988	0	984	2,478	3,207
40,750	**40,800**	0	51	1,249	1,977	0	976	2,468	3,196
40,800	**40,850**	0	43	1,238	1,966	0	968	2,457	3,186
40,850	**40,900**	0	35	1,227	1,956	0	960	2,447	3,175
40,900	**40,950**	0	27	1,217	1,945	0	952	2,436	3,165
40,950	**41,000**	0	19	1,206	1,935	0	944	2,426	3,154
41,000	**41,050**	0	11	1,196	1,924	0	936	2,415	3,144
41,050	**41,100**	0	*	1,185	1,914	0	928	2,405	3,133
41,100	**41,150**	0	0	1,175	1,903	0	920	2,394	3,123
41,150	**41,200**	0	0	1,164	1,893	0	912	2,384	3,112
41,200	**41,250**	0	0	1,154	1,882	0	904	2,373	3,102
41,250	**41,300**	0	0	1,143	1,872	0	896	2,363	3,091
41,300	**41,350**	0	0	1,133	1,861	0	888	2,352	3,081
41,350	**41,400**	0	0	1,122	1,851	0	880	2,342	3,070
41,400	**41,450**	0	0	1,112	1,840	0	872	2,331	3,059
41,450	**41,500**	0	0	1,101	1,830	0	864	2,320	3,049
41,500	**41,550**	0	0	1,091	1,819	0	856	2,310	3,038
41,550	**41,600**	0	0	1,080	1,809	0	848	2,299	3,028
41,600	**41,650**	0	0	1,069	1,798	0	840	2,289	3,017
41,650	**41,700**	0	0	1,059	1,787	0	832	2,278	3,007
41,700	**41,750**	0	0	1,048	1,777	0	824	2,268	2,996
41,750	**41,800**	0	0	1,038	1,766	0	816	2,257	2,986
41,800	**41,850**	0	0	1,027	1,756	0	808	2,247	2,975
41,850	**41,900**	0	0	1,017	1,745	0	800	2,236	2,965
41,900	**41,950**	0	0	1,006	1,735	0	792	2,226	2,954
41,950	**42,000**	0	0	996	1,724	0	784	2,215	2,944
42,000	**42,050**	0	0	985	1,714	0	776	2,205	2,933
42,050	**42,100**	0	0	975	1,703	0	768	2,194	2,923
42,100	**42,150**	0	0	964	1,693	0	760	2,184	2,912
42,150	**42,200**	0	0	954	1,682	0	752	2,173	2,902
42,200	**42,250**	0	0	943	1,672	0	744	2,163	2,891
42,250	**42,300**	0	0	933	1,661	0	736	2,152	2,880
42,300	**42,350**	0	0	922	1,651	0	729	2,141	2,870
42,350	**42,400**	0	0	912	1,640	0	721	2,131	2,859
42,400	**42,450**	0	0	901	1,630	0	713	2,120	2,849
42,450	**42,500**	0	0	890	1,619	0	705	2,110	2,838
42,500	**42,550**	0	0	880	1,608	0	697	2,099	2,828
42,550	**42,600**	0	0	869	1,598	0	689	2,089	2,817
42,600	**42,650**	0	0	859	1,587	0	681	2,078	2,807
42,650	**42,700**	0	0	848	1,577	0	673	2,068	2,796
42,700	**42,750**	0	0	838	1,566	0	665	2,057	2,786
42,750	**42,800**	0	0	827	1,556	0	657	2,047	2,775
42,800	**42,850**	0	0	817	1,545	0	649	2,036	2,765
42,850	**42,900**	0	0	806	1,535	0	641	2,026	2,754
42,900	**42,950**	0	0	796	1,524	0	633	2,015	2,744
42,950	**43,000**	0	0	785	1,514	0	625	2,005	2,733
43,000	**43,050**	0	0	775	1,503	0	617	1,994	2,723
43,050	**43,100**	0	0	764	1,493	0	609	1,983	2,712
43,100	**43,150**	0	0	754	1,482	0	601	1,973	2,701
43,150	**43,200**	0	0	743	1,472	0	593	1,962	2,691

If the amount you are looking up from the worksheet is–		And your filing status is– Single, head of household, or qualifying widow(er) and you have–				Married filing jointly and you have–			
		0	1	2	3	0	1	2	3
At least	But less than	Your credit is–				Your credit is–			
43,200	**43,250**	0	0	733	1,461	0	585	1,952	2,680
43,250	**43,300**	0	0	722	1,451	0	577	1,941	2,670
43,300	**43,350**	0	0	711	1,440	0	569	1,931	2,659
43,350	**43,400**	0	0	701	1,429	0	561	1,920	2,649
43,400	**43,450**	0	0	690	1,419	0	553	1,910	2,638
43,450	**43,500**	0	0	680	1,408	0	545	1,899	2,628
43,500	**43,550**	0	0	669	1,398	0	537	1,889	2,617
43,550	**43,600**	0	0	659	1,387	0	529	1,878	2,607
43,600	**43,650**	0	0	648	1,377	0	521	1,868	2,596
43,650	**43,700**	0	0	638	1,366	0	513	1,857	2,586
43,700	**43,750**	0	0	627	1,356	0	505	1,847	2,575
43,750	**43,800**	0	0	617	1,345	0	497	1,836	2,565
43,800	**43,850**	0	0	606	1,335	0	489	1,826	2,554
43,850	**43,900**	0	0	596	1,324	0	481	1,815	2,544
43,900	**43,950**	0	0	585	1,314	0	473	1,804	2,533
43,950	**44,000**	0	0	575	1,303	0	465	1,794	2,522
44,000	**44,050**	0	0	564	1,293	0	457	1,783	2,512
44,050	**44,100**	0	0	554	1,282	0	449	1,773	2,501
44,100	**44,150**	0	0	543	1,271	0	441	1,762	2,491
44,150	**44,200**	0	0	532	1,261	0	433	1,752	2,480
44,200	**44,250**	0	0	522	1,250	0	425	1,741	2,470
44,250	**44,300**	0	0	511	1,240	0	417	1,731	2,459
44,300	**44,350**	0	0	501	1,229	0	409	1,720	2,449
44,350	**44,400**	0	0	490	1,219	0	401	1,710	2,438
44,400	**44,450**	0	0	480	1,208	0	393	1,699	2,428
44,450	**44,500**	0	0	469	1,198	0	385	1,689	2,417
44,500	**44,550**	0	0	459	1,187	0	377	1,678	2,407
44,550	**44,600**	0	0	448	1,177	0	369	1,668	2,396
44,600	**44,650**	0	0	438	1,166	0	361	1,657	2,386
44,650	**44,700**	0	0	427	1,156	0	353	1,647	2,375
44,700	**44,750**	0	0	417	1,145	0	345	1,636	2,365
44,750	**44,800**	0	0	406	1,135	0	337	1,625	2,354
44,800	**44,850**	0	0	396	1,124	0	329	1,615	2,343
44,850	**44,900**	0	0	385	1,114	0	321	1,604	2,333
44,900	**44,950**	0	0	375	1,103	0	313	1,594	2,322
44,950	**45,000**	0	0	364	1,092	0	305	1,583	2,312
45,000	**45,050**	0	0	353	1,082	0	297	1,573	2,301
45,050	**45,100**	0	0	343	1,071	0	289	1,562	2,291
45,100	**45,150**	0	0	332	1,061	0	281	1,552	2,280
45,150	**45,200**	0	0	322	1,050	0	273	1,541	2,270
45,200	**45,250**	0	0	311	1,040	0	265	1,531	2,259
45,250	**45,300**	0	0	301	1,029	0	257	1,520	2,249
45,300	**45,350**	0	0	290	1,019	0	249	1,510	2,238
45,350	**45,400**	0	0	280	1,008	0	241	1,499	2,228
45,400	**45,450**	0	0	269	998	0	233	1,489	2,217
45,450	**45,500**	0	0	259	987	0	225	1,478	2,207
45,500	**45,550**	0	0	248	977	0	217	1,468	2,196
45,550	**45,600**	0	0	238	966	0	209	1,457	2,185
45,600	**45,650**	0	0	227	956	0	201	1,446	2,175
45,650	**45,700**	0	0	217	945	0	193	1,436	2,164
45,700	**45,750**	0	0	206	935	0	185	1,425	2,154
45,750	**45,800**	0	0	196	924	0	177	1,415	2,143
45,800	**45,850**	0	0	185	913	0	169	1,404	2,133
45,850	**45,900**	0	0	174	903	0	161	1,394	2,122
45,900	**45,950**	0	0	164	892	0	153	1,383	2,112
45,950	**46,000**	0	0	153	882	0	145	1,373	2,101
46,000	**46,050**	0	0	143	871	0	137	1,362	2,091
46,050	**46,100**	0	0	132	861	0	129	1,352	2,080
46,100	**46,150**	0	0	122	850	0	121	1,341	2,070
46,150	**46,200**	0	0	111	840	0	113	1,331	2,059
46,200	**46,250**	0	0	101	829	0	105	1,320	2,049
46,250	**46,300**	0	0	90	819	0	97	1,310	2,038
46,300	**46,350**	0	0	80	808	0	89	1,299	2,028
46,350	**46,400**	0	0	69	798	0	81	1,289	2,017

January 23, 2020

* If the amount you are looking up from the worksheet is at least $41,050 but less than $41,094, and you have one qualifying child, your credit is $3. If the amount you are looking up from the worksheet is $41,094 or more, and you have one qualifying child, 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 widow(er) 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–			
46,400	46,450	0	0	59	787	0	73	1,278	2,006
46,450	46,500	0	0	48	777	0	65	1,267	1,996
46,500	46,550	0	0	38	766	0	57	1,257	1,985
46,550	46,600	0	0	27	756	0	49	1,246	1,975
46,600	46,650	0	0	16	745	0	41	1,236	1,964
46,650	46,700	0	0	6	734	0	33	1,225	1,954
46,700	46,750	0	0	0	724	0	25	1,215	1,943
46,750	46,800	0	0	0	713	0	17	1,204	1,933
46,800	46,850	0	0	0	703	0	9	1,194	1,922
46,850	46,900	0	0	0	692	0	*	1,183	1,912
46,900	46,950	0	0	0	682	0	0	1,173	1,901
46,950	47,000	0	0	0	671	0	0	1,162	1,891
47,000	47,050	0	0	0	661	0	0	1,152	1,880
47,050	47,100	0	0	0	650	0	0	1,141	1,870
47,100	47,150	0	0	0	640	0	0	1,131	1,859
47,150	47,200	0	0	0	629	0	0	1,120	1,849
47,200	47,250	0	0	0	619	0	0	1,110	1,838
47,250	47,300	0	0	0	608	0	0	1,099	1,827
47,300	47,350	0	0	0	598	0	0	1,088	1,817
47,350	47,400	0	0	0	587	0	0	1,078	1,806
47,400	47,450	0	0	0	577	0	0	1,067	1,796
47,450	47,500	0	0	0	566	0	0	1,057	1,785
47,500	47,550	0	0	0	555	0	0	1,046	1,775
47,550	47,600	0	0	0	545	0	0	1,036	1,764
47,600	47,650	0	0	0	534	0	0	1,025	1,754
47,650	47,700	0	0	0	524	0	0	1,015	1,743
47,700	47,750	0	0	0	513	0	0	1,004	1,733
47,750	47,800	0	0	0	503	0	0	994	1,722
47,800	47,850	0	0	0	492	0	0	983	1,712
47,850	47,900	0	0	0	482	0	0	973	1,701
47,900	47,950	0	0	0	471	0	0	962	1,691
47,950	48,000	0	0	0	461	0	0	952	1,680
48,000	48,050	0	0	0	450	0	0	941	1,670
48,050	48,100	0	0	0	440	0	0	930	1,659
48,100	48,150	0	0	0	429	0	0	920	1,648
48,150	48,200	0	0	0	419	0	0	909	1,638
48,200	48,250	0	0	0	408	0	0	899	1,627
48,250	48,300	0	0	0	398	0	0	888	1,617
48,300	48,350	0	0	0	387	0	0	878	1,606
48,350	48,400	0	0	0	376	0	0	867	1,596
48,400	48,450	0	0	0	366	0	0	857	1,585
48,450	48,500	0	0	0	355	0	0	846	1,575
48,500	48,550	0	0	0	345	0	0	836	1,564
48,550	48,600	0	0	0	334	0	0	825	1,554
48,600	48,650	0	0	0	324	0	0	815	1,543
48,650	48,700	0	0	0	313	0	0	804	1,533
48,700	48,750	0	0	0	303	0	0	794	1,522
48,750	48,800	0	0	0	292	0	0	783	1,512
48,800	48,850	0	0	0	282	0	0	773	1,501
48,850	48,900	0	0	0	271	0	0	762	1,491
48,900	48,950	0	0	0	261	0	0	751	1,480
48,950	49,000	0	0	0	250	0	0	741	1,469
49,000	49,050	0	0	0	240	0	0	730	1,459
49,050	49,100	0	0	0	229	0	0	720	1,448
49,100	49,150	0	0	0	218	0	0	709	1,438
49,150	49,200	0	0	0	208	0	0	699	1,427

If the amount you are looking up from the worksheet is–		And your filing status is– Single, head of household, or qualifying widow(er) and you have–				Married filing jointly and you have–			
		0	1	2	3	0	1	2	3
At least	But less than	Your credit is–				Your credit is–			
49,200	49,250	0	0	0	197	0	0	688	1,417
49,250	49,300	0	0	0	187	0	0	678	1,406
49,300	49,350	0	0	0	176	0	0	667	1,396
49,350	49,400	0	0	0	166	0	0	657	1,385
49,400	49,450	0	0	0	155	0	0	646	1,375
49,450	49,500	0	0	0	145	0	0	636	1,364
49,500	49,550	0	0	0	134	0	0	625	1,354
49,550	49,600	0	0	0	124	0	0	615	1,343
49,600	49,650	0	0	0	113	0	0	604	1,333
49,650	49,700	0	0	0	103	0	0	594	1,322
49,700	49,750	0	0	0	92	0	0	583	1,312
49,750	49,800	0	0	0	82	0	0	572	1,301
49,800	49,850	0	0	0	71	0	0	562	1,290
49,850	49,900	0	0	0	61	0	0	551	1,280
49,900	49,950	0	0	0	50	0	0	541	1,269
49,950	50,000	0	0	0	39	0	0	530	1,259
50,000	50,050	0	0	0	29	0	0	520	1,248
50,050	50,100	0	0	0	18	0	0	509	1,238
50,100	50,150	0	0	0	8	0	0	499	1,227
50,150	50,200	0	0	0	**	0	0	488	1,217
50,200	50,250	0	0	0	0	0	0	478	1,206
50,250	50,300	0	0	0	0	0	0	467	1,196
50,300	50,350	0	0	0	0	0	0	457	1,185
50,350	50,400	0	0	0	0	0	0	446	1,175
50,400	50,450	0	0	0	0	0	0	436	1,164
50,450	50,500	0	0	0	0	0	0	425	1,154
50,500	50,550	0	0	0	0	0	0	415	1,143
50,550	50,600	0	0	0	0	0	0	404	1,132
50,600	50,650	0	0	0	0	0	0	393	1,122
50,650	50,700	0	0	0	0	0	0	383	1,111
50,700	50,750	0	0	0	0	0	0	372	1,101
50,750	50,800	0	0	0	0	0	0	362	1,090
50,800	50,850	0	0	0	0	0	0	351	1,080
50,850	50,900	0	0	0	0	0	0	341	1,069
50,900	50,950	0	0	0	0	0	0	330	1,059
50,950	51,000	0	0	0	0	0	0	320	1,048
51,000	51,050	0	0	0	0	0	0	309	1,038
51,050	51,100	0	0	0	0	0	0	299	1,027
51,100	51,150	0	0	0	0	0	0	288	1,017
51,150	51,200	0	0	0	0	0	0	278	1,006
51,200	51,250	0	0	0	0	0	0	267	996
51,250	51,300	0	0	0	0	0	0	257	985
51,300	51,350	0	0	0	0	0	0	246	975
51,350	51,400	0	0	0	0	0	0	236	964
51,400	51,450	0	0	0	0	0	0	225	953
51,450	51,500	0	0	0	0	0	0	214	943
51,500	51,550	0	0	0	0	0	0	204	932
51,550	51,600	0	0	0	0	0	0	193	922
51,600	51,650	0	0	0	0	0	0	183	911
51,650	51,700	0	0	0	0	0	0	172	901
51,700	51,750	0	0	0	0	0	0	162	890
51,750	51,800	0	0	0	0	0	0	151	880
51,800	51,850	0	0	0	0	0	0	141	869
51,850	51,900	0	0	0	0	0	0	130	859
51,900	51,950	0	0	0	0	0	0	120	848
51,950	52,000	0	0	0	0	0	0	109	838

DRAFT as of January 23, 2020

* If the amount you are looking up from the worksheet is at least $46,850 but less than $46,884, and you have one qualifying child, your credit is $3.
If the amount you are looking up from the worksheet is $46,884 or more, and you have one qualifying child, you can't take the credit.

** If the amount you are looking up from the worksheet is at least $50,150 but less than $50,162, and you have three qualifying children, your credit is $1.
If the amount you are looking up from the worksheet is $50,162 or more, and you have three qualifying children, you can't take the credit

(Continued)

Earned Income Credit (EIC) Table - *Continued*

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

If the amount you are looking up from the worksheet is–		And your filing status is– Single, head of household, or qualifying widow(er) 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–			
52,000	52,050	0	0	0	0	0	0	99	827
52,050	52,100	0	0	0	0	0	0	88	817
52,100	52,150	0	0	0	0	0	0	78	806
52,150	52,200	0	0	0	0	0	0	67	796
52,200	52,250	0	0	0	0	0	0	57	785
52,250	52,300	0	0	0	0	0	0	46	774
52,300	52,350	0	0	0	0	0	0	35	764
52,350	52,400	0	0	0	0	0	0	25	753
52,400	52,450	0	0	0	0	0	0	14	743
52,450	52,500	0	0	0	0	0	0	*	732
52,500	52,550	0	0	0	0	0	0	0	722
52,550	52,600	0	0	0	0	0	0	0	711
52,600	52,650	0	0	0	0	0	0	0	701
52,650	52,700	0	0	0	0	0	0	0	690
52,700	52,750	0	0	0	0	0	0	0	680
52,750	52,800	0	0	0	0	0	0	0	669
52,800	52,850	0	0	0	0	0	0	0	659
52,850	52,900	0	0	0	0	0	0	0	648
52,900	52,950	0	0	0	0	0	0	0	638
52,950	53,000	0	0	0	0	0	0	0	627
53,000	53,050	0	0	0	0	0	0	0	617
53,050	53,100	0	0	0	0	0	0	0	606
53,100	53,150	0	0	0	0	0	0	0	595
53,150	53,200	0	0	0	0	0	0	0	585
53,200	53,250	0	0	0	0	0	0	0	574
53,250	53,300	0	0	0	0	0	0	0	564
53,300	53,350	0	0	0	0	0	0	0	553
53,350	53,400	0	0	0	0	0	0	0	543
53,400	53,450	0	0	0	0	0	0	0	532
53,450	53,500	0	0	0	0	0	0	0	522
53,500	53,550	0	0	0	0	0	0	0	511
53,550	53,600	0	0	0	0	0	0	0	501
53,600	53,650	0	0	0	0	0	0	0	490
53,650	53,700	0	0	0	0	0	0	0	480
53,700	53,750	0	0	0	0	0	0	0	469
53,750	53,800	0	0	0	0	0	0	0	459
53,800	53,850	0	0	0	0	0	0	0	448
53,850	53,900	0	0	0	0	0	0	0	438
53,900	53,950	0	0	0	0	0	0	0	427
53,950	54,000	0	0	0	0	0	0	0	416

If the amount you are looking up from the worksheet is–		And your filing status is– Single, head of household, or qualifying widow(er) and you have–				Married filing jointly and you have–			
		0	1	2	3	0	1	2	3
At least	But less than	Your credit is–				Your credit is–			
54,000	54,050	0	0	0	0	0	0	0	406
54,050	54,100	0	0	0	0	0	0	0	395
54,100	54,150	0	0	0	0	0	0	0	385
54,150	54,200	0	0	0	0	0	0	0	374
54,200	54,250	0	0	0	0	0	0	0	364
54,250	54,300	0	0	0	0	0	0	0	353
54,300	54,350	0	0	0	0	0	0	0	343
54,350	54,400	0	0	0	0	0	0	0	332
54,400	54,450	0	0	0	0	0	0	0	322
54,450	54,500	0	0	0	0	0	0	0	311
54,500	54,550	0	0	0	0	0	0	0	301
54,550	54,600	0	0	0	0	0	0	0	290
54,600	54,650	0	0	0	0	0	0	0	280
54,650	54,700	0	0	0	0	0	0	0	269
54,700	54,750	0	0	0	0	0	0	0	259
54,750	54,800	0	0	0	0	0	0	0	248
54,800	54,850	0	0	0	0	0	0	0	237
54,850	54,900	0	0	0	0	0	0	0	227
54,900	54,950	0	0	0	0	0	0	0	216
54,950	55,000	0	0	0	0	0	0	0	206
55,000	55,050	0	0	0	0	0	0	0	195
55,050	55,100	0	0	0	0	0	0	0	185
55,100	55,150	0	0	0	0	0	0	0	174
55,150	55,200	0	0	0	0	0	0	0	164
55,200	55,250	0	0	0	0	0	0	0	153
55,250	55,300	0	0	0	0	0	0	0	143
55,300	55,350	0	0	0	0	0	0	0	132
55,350	55,400	0	0	0	0	0	0	0	122
55,400	55,450	0	0	0	0	0	0	0	111
55,450	55,500	0	0	0	0	0	0	0	101
55,500	55,550	0	0	0	0	0	0	0	90
55,550	55,600	0	0	0	0	0	0	0	79
55,600	55,650	0	0	0	0	0	0	0	69
55,650	55,700	0	0	0	0	0	0	0	58
55,700	55,750	0	0	0	0	0	0	0	48
55,750	55,800	0	0	0	0	0	0	0	37
55,800	55,850	0	0	0	0	0	0	0	27
55,850	55,900	0	0	0	0	0	0	0	16
55,900	55,950	0	0	0	0	0	0	0	6
55,950	55,952	0	0	0	0	0	0	0	0

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* If the amount you are looking up from the worksheet is at least $52,450 but less than $52,493, and you have two qualifying children, your credit is $5. If the amount you are looking up from the worksheet is $52,493 or more, and you have two qualifying children, you can't take the credit.

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To help us develop a more useful index, please let us know if you have ideas for index entries. See "Comments and Suggestions" in the "Introduction" for the ways you can reach us.

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