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.

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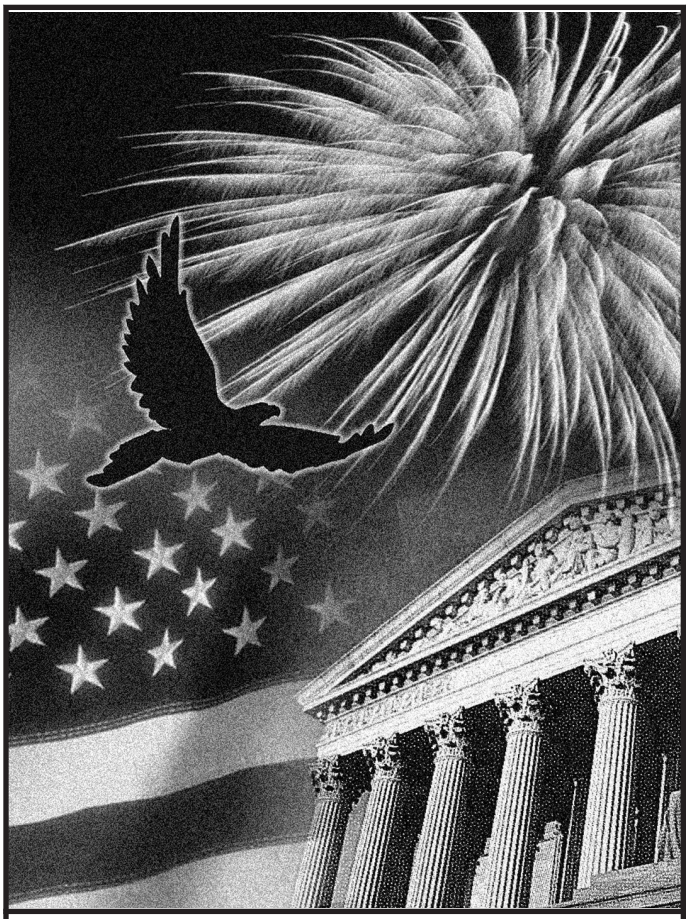
Department of the Treasury
Internal Revenue Service

Publication 596
Cat. No. 15173A

Earned Income Credit (EIC)

DRAFT AS OF January 22, 2021

For use in preparing
2020 Returns



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Jan 21, 2021

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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 $56,844. 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: • $50,954 ($56,844 for married filing jointly) if you have three or more qualifying children, • $47,440 ($53,330 for married filing jointly) if you have two qualifying children, • $41,756 ($47,646 for married filing jointly) if you have one qualifying child, or • $15,820 ($21,710 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 2020 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 $3,650 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: • $50,954 ($56,844 for married filing jointly) if you have three or more qualifying children, • $47,440 ($53,330 for married filing jointly) if you have two qualifying children, • $41,756 ($47,646 for married filing jointly) if you have one qualifying child, or • $15,820 ($21,710 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 2020.

- You are filing Schedule E (Form 1040).
- You are reporting income from the rental of personal property not used in a trade or business.
- You are reporting income on Schedule 1 (Form 1040) line 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 7, that includes an amount from Form 4797.

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

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

No, you can qualify for the EIC without a qualifying child if you are at least age 25 but under age 65 and your earned income is less than $15,820 ($21,710 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 2020

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 $50,954 ($56,844 if married filing jointly),
- You have two qualifying children and you earned less than $47,440 ($53,330 if married filing jointly),
- You have one qualifying child and you earned less than $41,756 ($47,646 if married filing jointly), or
- You don't have a qualifying child and you earned less than $15,820 ($21,710 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.

Tax relief legislation Recent legislation provided certain tax-related benefits, including the election to use your 2019 earned income to figure your 2020 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 $3,650. See *Rule 6—Your Investment Income Must Be $3,650 or Less*.

Reminders

Childless EIC. If your qualifying child is treated under the tiebreaker rules as the qualifying child of another person for 2020, 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.

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.

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 800-THE-LOST (800-843-5678) if you recognize a child.

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

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

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

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1.

Rules for Everyone

This chapter discusses Rules 1 through 7. You must meet all seven rules to qualify for the 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:

- $50,954 ($56,844 for married filing jointly) if you have three or more qualifying children,
- $47,440 ($53,330 for married filing jointly) if you have two qualifying children,
- $41,756 ($47,646 for married filing jointly) if you have one qualifying child, or
- $15,820 ($21,710 for married filing jointly) if you don't have a qualifying child.

Adjusted gross income (AGI). AGI is the amount on line 11 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 $41,756. However, if your filing status was married filing jointly, you might be able to claim the EIC because your AGI is less than $47,646.

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 2020 return (including extensions). Any qualifying child listed on Schedule EIC also must have a valid SSN by the due date of your 2020 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 2020 return (including extensions) and you later get a valid SSN, you can't file an amended return to claim the EIC.

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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 2020 return (including extensions), enter "No" on the dotted line next to line 27 (Form 1040 or 1040-SR). You can't claim the EIC on either your original or an amended 2020 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 27 (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 $3,650 or Less

You can't claim the earned income credit unless your investment income is $3,650 or less. If your investment income is more than $3,650, you can't claim the credit.

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

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

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

Royalties and Rental Income From Personal Property

8.	Enter any royalty income from Schedule E, line 23b, plus any income from the rental of personal property shown on Schedule 1 (Form 1040), 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), 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 **$3,650**?

☐ **Yes.** You can't take the credit.

☐ **No.** Go to *Step 3* of the Form 1040 and 1040-SR instructions for line 27 to find out if you can take the credit (unless you are using this publication to find out if you can take the credit; in that case, go to *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). 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).

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 5a and 5b

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

Income That Is Not Earned Income

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

Earnings while an inmate. Amounts received for 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 2020 and younger than you (or your spouse, if filing jointly);
2. Under age 24 at the end of 2020, a student, and younger than you (or your spouse, if filing jointly); or
3. Permanently and totally disabled at any time during 2020, 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 2020 and younger than you (or your spouse, if filing jointly)

OR

Under age 24 at the end of 2020, 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 2020 (or is filing a joint return for 2020 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 2020.

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 2020.

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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.*

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 2020 is treated as having lived with you for more than half of 2020 if your home was the child's home for more than half the time he or she was alive in 2020.

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.

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 2020 return (including extensions), unless the child was born and died in 2020 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 2020, 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 2020, 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 $15,820.

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, 2020, 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 2020, 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 2020, 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 2020.
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 2020 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 2020.

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 27 (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 2020 tax return, and doesn't file a 2020 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.*

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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 2020. 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 2020. 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, 1955, and before January 2, 1996. If you are married filing a joint return, you meet the age test if either you or your spouse was born after December 31, 1955, and before January 2, 1996.

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

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

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

Death of spouse. If you are filing a joint return with your spouse who died in 2020, 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, 1996, he or she isn't considered at least age 25 at the end of 2020 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 2020. You are age 67. Your spouse would have become age 65 in November 2020. Because your spouse was under age 65 when she died, you meet the age test.

Example 2. Your spouse was born on February 14, 1995, and died on February 13, 2020. Your spouse is considered age 25 at the time of death. However, if your spouse died on February 12, 2020, your spouse isn't considered age 25 at the time of death and isn't at least age 25 at the end of 2020.

Death of taxpayer. A taxpayer who died in 2020 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, 1996, he or she isn't considered at least age 25 at the end of 2020 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 2020, 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 27 (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 2020 tax return, and doesn't file a 2020 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 27 (Form 1040 or 1040-SR).

United States. This means the 50 states and the District of Columbia. It doesn't include Puerto Rico or U.S. 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:

- $50,954 ($56,844 for married filing jointly) if you have three or more qualifying children,
- $47,440 ($53,330 for married filing jointly) if you have two qualifying children,
- $41,756 ($47,646 for married filing jointly) if you have one qualifying child, or
- $15,820 ($21,710 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 can elect to use your 2019 earned income to figure your 2020 earned income credit (EIC) if your 2019 earned income is more than your 2020 earned income. To make this election, enter "PYEI" and the amount of your 2019 earned income on the dotted line next to Form 1040 or 1040-SR, line 27.

If you file a joint return and make the election, your 2019 earned income is the sum of your 2019 earned income and your spouse's 2019 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 27.

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 27. Enter "Clergy" on the dotted line next to line 27 (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 27.

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.

- $7,000 if you have no children.
- $10,500 if you have one child.
- $14,800 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 $3,584. 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 $3,584 on line 27 of their Form 1040. They also enter the amount of their nontaxable combat pay and write "NCP" on the dotted line next to line 27 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 $2,496. 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 $2,496 on line 27 of their Form 1040.

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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.*

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

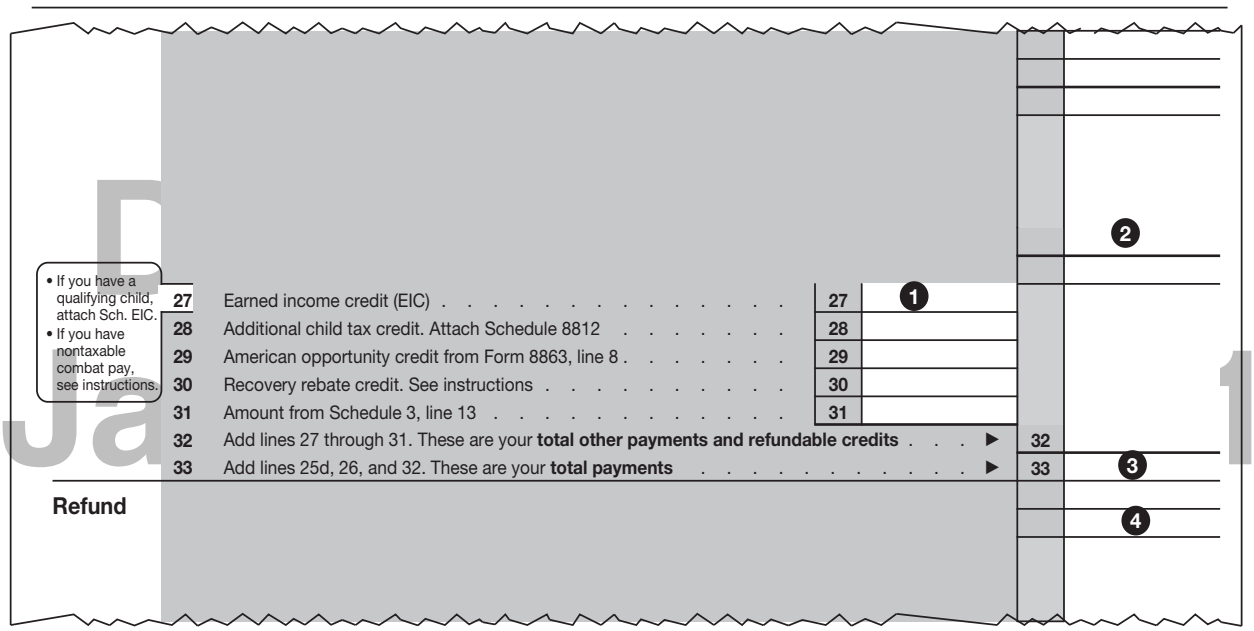
You will need to decide whether to use EIC Worksheet A or EIC Worksheet B to figure the amount of your EIC. This section explains how to use these worksheets and how to report the EIC on your return.

EIC Worksheet A. Use EIC Worksheet A if you weren't self-employed at any time in 2020 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 2020 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

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 27. 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 27. 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 33, 34, 35a, and 37 (Form 1040 and 1040-SR)).
4. If you have a qualifying child, complete Schedule EIC and attach it to your tax return.

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

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 $5,640, see the instructions for Schedule SE for details about the optional methods.

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

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

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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 2020.*

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 2020 return to claim the credit for 2020. 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 2020 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 2020 return affect whether you need to attach Form 8862 to your 2020 return or to a later return. The following examples demonstrate whether Form 8862 is required for 2020 or 2021.

Example 1—Form 8862 required for 2020. You filed your 2019 tax return in March 2020 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 2020, 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 2020. To claim the EIC with a qualifying child on your 2020 return, you must complete and attach Form 8862 to that return. However, to claim the EIC without a qualifying child on your 2020 return, you don't need to file Form 8862.

Example 2—Form 8862 required for 2021. The facts are the same as in the previous example except that you received the statutory notice of deficiency in February 2021. Because the 90-day period referred to in the statutory notice isn't over when you are ready to file your return for 2020, you shouldn't attach Form 8862 to your 2020 return. However, to claim the EIC with a qualifying child for 2021, you must complete and attach Form 8862 to your return for that year. To claim the EIC without a qualifying child for 2021, 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 2020 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.

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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 2020 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 2019 tax return, which you filed in March 2020. 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 2020, 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 2020. 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 4. The facts are the same as in *Example 3*, except that your 2019 EIC wasn't denied until after you filed your 2020 return. You can't claim the EIC for tax year 2021 or 2022. To claim the EIC on your return for 2023 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 2019 tax return, which you filed in February 2020. The IRS determined you weren't entitled to the EIC and that your error was due to fraud. In September 2020, 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 2020. You can't claim the EIC for tax years 2020 through 2029. To claim the EIC on your return for 2030, you must complete and attach Form 8862 to your return for that year.

6.

Detailed Examples

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

Example 1—Sharon Rose

Sharon Rose is age 63 and retired. She received $7,000 in social security benefits during the year and $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 11 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 $15,820, 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 2020. 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 2020.

Cynthia and Jerry have the 2020 Form 1040 and instructions. They want to see if they qualify for the EIC, so they follow the steps in the instructions for line 27.

Step 1. The amount Cynthia and Jerry entered on Form 1040, line 11, 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 $3,650, 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

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	2,674	4,721	5,461	0	3,584	5,920	6,660
25,050	**25,100**	0	2,666	4,710	5,450	0	3,584	5,920	6,660
25,100	**25,150**	0	2,658	4,700	5,440	0	3,584	5,920	6,660
25,150	**25,200**	0	2,650	4,689	5,429	0	3,584	5,920	6,660
25,200	**25,250**	0	2,642	4,679	5,419	0	3,584	5,920	6,660
25,250	**25,300**	0	2,634	4,668	5,408	0	3,575	5,908	6,648
25,300	**25,350**	0	2,626	4,657	5,397	0	3,567	5,898	6,638
25,350	**25,400**	0	2,618	4,647	5,387	0	3,559	5,887	6,627
25,400	**25,450**	0	2,610	4,636	5,376	0	3,551	5,877	6,617
25,450	**25,500**	0	2,602	4,626	5,366	0	3,543	5,866	6,606
25,500	**25,550**	0	2,594	4,615	5,355	0	3,535	5,856	6,596
25,550	**25,600**	0	2,586	4,605	5,345	0	3,527	5,845	6,585
25,600	**25,650**	0	2,578	4,594	5,334	0	3,519	5,835	6,575
25,650	**25,700**	0	2,570	4,584	5,324	0	3,511	5,824	6,564
25,700	**25,750**	0	2,562	4,573	5,313	0	3,503	5,814	6,554
25,750	**25,800**	0	2,554	4,563	5,303	0	3,495	5,803	6,543

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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 $53,330, 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 $5,920. They enter $5,920 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 $5,856 on line 5.
5. They enter $5,856 on line 6. This is the smaller of the line 2 amount ($5,920) and the line 5 amount ($5,856).
6. The Greys enter $5,856 on line 27 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.

Filled-in EIC Worksheet — Cynthia and Jerry Grey

Worksheet A—2020 EIC—Line 27 *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 | 5,920 |

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 27.

3. Enter the amount from Form 1040 or 1040-SR, line 11. | 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 $8,800 ($14,700 if married filing jointly)?
- 1 or more qualifying children, is the amount on line 3 less than $19,350 ($25,250 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 | 5,856 |
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 | 5,856 |

Enter this amount on Form 1040 or 1040-SR, line 27.

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 2020.*

Filled-in Schedule EIC—Cynthia and Jerry Grey

SCHEDULE EIC
(Form 1040)

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.**

1040 / 1040-SR / EIC

OMB No. 1545-0074

2020

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 27, 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 27, unless the child was born and died in 2020. If your child was born and died in 2020 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 2 0 1 0 *If born after 2001 **and** the child is younger than you (or your spouse, if filing jointly), skip lines 4a and 4b; go to line 5.*	Year 2 0 1 2 *If born after 2001 **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 2001 **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 2020, 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 2020?	☐ **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 2020 • If the child lived with you for more than half of 2020 but less than 7 months, enter "7." • If the child was born or died in 2020 and your home was the child's home for more than half the time he or she was alive during 2020, 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) 2020**

How To Get Tax Help

If you have questions about a tax issue, need help preparing your tax return, or want to download free publications, forms, or instructions, go to *IRS.gov* and find resources that can help you right away.

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

Free options for tax preparation. Go to *IRS.gov* to see your options for preparing and filing your return online or in your local community, if you qualify, which include the following.

- **Free File.** This program lets you prepare and file your federal individual income tax return for free using brand-name tax-preparation-and-filing software or Free File fillable forms. However, state tax preparation may not be available through Free File. Go to *IRS.gov/FreeFile* to see if you qualify for free online federal tax preparation, e-filing, and direct deposit or payment options.
- **VITA.** The Volunteer Income Tax Assistance (VITA) program offers free tax help to people with low-to-moderate incomes, persons with disabilities, and limited-English-speaking taxpayers who need help preparing their own tax returns. Go to *IRS.gov/VITA*, download the free IRS2Go app, or call 800-906-9887 for information on free tax return preparation.
- **TCE.** The Tax Counseling for the Elderly (TCE) program offers free tax help for all taxpayers, particularly those who are 60 years of age and older. TCE volunteers specialize in answering questions about pensions and retirement-related issues unique to seniors. Go to *IRS.gov/TCE*, download the free IRS2Go app, or call 888-227-7669 for information on free tax return preparation.
- **MilTax.** Members of the U.S. Armed Forces and qualified veterans may use MilTax, a free tax service offered by the Department of Defense through Military OneSource.

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

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 earned income credit (EIC).
- The *Online EIN Application* (*IRS.gov/EIN*) helps you get an employer identification number (EIN).
- The *Tax Withholding Estimator* (*IRS.gov/W4app*) makes it easier for everyone to pay the correct amount of tax during the year. The 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 features include the following.
  - 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).

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

- *IRS.gov/Help*: A variety of tools to help you get answers to some of the most common tax questions.
- *IRS.gov/ITA*: The Interactive Tax Assistant, a tool that will ask you questions on a number of tax law topics and provide answers.
- *IRS.gov/Forms*: Find forms, instructions, and publications. You will find details on 2020 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.

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

- Primarily responsible for the overall substantive accuracy of your return,

- Required to sign the return, and
- Required to include their preparer tax identification number (PTIN).

Although the tax preparer always signs the return, you're ultimately responsible for providing all the information required for the preparer to accurately prepare your return. Anyone paid to prepare tax returns for others should have a thorough understanding of tax matters. For more information on how to choose a tax preparer, go to *Tips for Choosing a Tax Preparer* on IRS.gov.

Coronavirus. Go to *IRS.gov/Coronavirus* for links to information on the impact of the coronavirus, as well as tax relief available for individuals and families, small and large businesses, and tax-exempt organizations.

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

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

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 SSN or other confidential information on social media sites. Always protect your identity when using any social networking site.

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

- *Youtube.com/irsvideos*.
- *Youtube.com/irsvideosmultilingua*.
- *Youtube.com/irsvideosASL*.

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

Online tax information in other languages. You can find information on *IRS.gov/MyLanguage* if English isn't your native language.

Free interpreter service. Multilingual assistance, provided by the IRS, is available at Taxpayer Assistance Centers (TACs) and other IRS offices. Over-the-phone interpreter service is accessible in more than 350 languages.

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 Instructions for Forms 1040 and 1040-SR) on mobile devices as an eBook at *IRS.gov/eBooks*. Or you can go to *IRS.gov/OrderForms* to place an order.

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 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 file electronically and choose direct deposit, which securely and electronically transfers your refund directly into your financial account. Direct deposit also avoids the possibility that your check could be lost, stolen, or returned undeliverable to the IRS. Eight in 10 taxpayers use direct deposit to receive their refunds. The IRS issues more than 90% of refunds in less than 21 days.

Getting a transcript of your 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 free copy of your transcript. If you prefer, you can order your transcript by calling 800-908-9946.

Reporting and resolving your tax-related identity theft issues.

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

Checking on the status of your refund.

- Go to *IRS.gov/Refunds*.

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- The IRS can't issue refunds before mid-February 2021 for returns that claimed the EIC or the additional child tax credit (ACTC). This applies to the entire refund, not just the portion associated with these credits.
- Download the official IRS2Go app to your mobile device to check your refund status.
- Call the automated refund hotline at 800-829-1954.

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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* for information on how to make a payment using any of the following options.

- *IRS Direct Pay*: Pay your individual tax bill or estimated tax payment directly from your checking or savings account at no cost to you.
- *Debit or Credit Card*: Choose an approved payment processor to pay online, by phone, or 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 amount you owe. For more information on the Offer in Compromise program, go to *IRS.gov/OIC*.

Filing an amended return. You can now file Form 1040-X electronically with tax filing software to amend 2019 Forms 1040 and 1040-SR. To do so, you must have e-filed your original 2019 return. Amended returns for all prior years must be mailed. See *Tips for taxpayers who need to file an amended tax return* and go to *IRS.gov/Form1040X* for information and updates.

Checking the status of your amended return. Go to *IRS.gov/WMAR* to track the status of Form 1040-X amended returns. 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 you've received. 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 and to check hours, available services, and appointment options. Or, on the IRS2Go app, under the Stay Connected tab, choose the Contact Us option and click on "Local Offices."

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*.

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 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 for eligible taxpayers. To find a clinic near you, visit *www.TaxpayerAdvocate.IRS.gov/about-us/Low-Income-Taxpayer-Clinics-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: • $15,820 ($21,710 for married filing jointly) if you don't have a qualifying child, • $41,756 ($47,646 for married filing jointly) if you have one qualifying child, • $47,440 ($53,330 for married filing jointly) if you have two qualifying children, or • $50,954 ($56,844 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 2020 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 $3,650 or less? (See ***Rule 6***.)	☐	☐
6.	Is your total earned income at least $1 but less than: • $15,820 ($21,710 for married filing jointly) if you don't have a qualifying child, • $41,756 ($47,646 for married filing jointly) if you have one qualifying child, • $47,440 ($53,330 for married filing jointly) if you have two qualifying children, or • $50,954 ($56,844 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 2020 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 2020? (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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2020 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**	530	2,355	2,770	3,116	530	2,355	2,770	3,116
6,950	**7,000**	534	2,372	2,790	3,139	534	2,372	2,790	3,139
7,000	**7,050**	538	2,389	2,810	3,161	538	2,389	2,810	3,161
7,050	**7,100**	538	2,406	2,830	3,184	538	2,406	2,830	3,184
7,100	**7,150**	538	2,423	2,850	3,206	538	2,423	2,850	3,206
7,150	**7,200**	538	2,440	2,870	3,229	538	2,440	2,870	3,229
7,200	**7,250**	538	2,457	2,890	3,251	538	2,457	2,890	3,251
7,250	**7,300**	538	2,474	2,910	3,274	538	2,474	2,910	3,274
7,300	**7,350**	538	2,491	2,930	3,296	538	2,491	2,930	3,296
7,350	**7,400**	538	2,508	2,950	3,319	538	2,508	2,950	3,319
7,400	**7,450**	538	2,525	2,970	3,341	538	2,525	2,970	3,341
7,450	**7,500**	538	2,542	2,990	3,364	538	2,542	2,990	3,364
7,500	**7,550**	538	2,559	3,010	3,386	538	2,559	3,010	3,386
7,550	**7,600**	538	2,576	3,030	3,409	538	2,576	3,030	3,409
7,600	**7,650**	538	2,593	3,050	3,431	538	2,593	3,050	3,431
7,650	**7,700**	538	2,610	3,070	3,454	538	2,610	3,070	3,454
7,700	**7,750**	538	2,627	3,090	3,476	538	2,627	3,090	3,476
7,750	**7,800**	538	2,644	3,110	3,499	538	2,644	3,110	3,499
7,800	**7,850**	538	2,661	3,130	3,521	538	2,661	3,130	3,521
7,850	**7,900**	538	2,678	3,150	3,544	538	2,678	3,150	3,544
7,900	**7,950**	538	2,695	3,170	3,566	538	2,695	3,170	3,566
7,950	**8,000**	538	2,712	3,190	3,589	538	2,712	3,190	3,589
8,000	**8,050**	538	2,729	3,210	3,611	538	2,729	3,210	3,611
8,050	**8,100**	538	2,746	3,230	3,634	538	2,746	3,230	3,634
8,100	**8,150**	538	2,763	3,250	3,656	538	2,763	3,250	3,656
8,150	**8,200**	538	2,780	3,270	3,679	538	2,780	3,270	3,679
8,200	**8,250**	538	2,797	3,290	3,701	538	2,797	3,290	3,701
8,250	**8,300**	538	2,814	3,310	3,724	538	2,814	3,310	3,724
8,300	**8,350**	538	2,831	3,330	3,746	538	2,831	3,330	3,746
8,350	**8,400**	538	2,848	3,350	3,769	538	2,848	3,350	3,769
8,400	**8,450**	538	2,865	3,370	3,791	538	2,865	3,370	3,791
8,450	**8,500**	538	2,882	3,390	3,814	538	2,882	3,390	3,814
8,500	**8,550**	538	2,899	3,410	3,836	538	2,899	3,410	3,836
8,550	**8,600**	538	2,916	3,430	3,859	538	2,916	3,430	3,859
8,600	**8,650**	538	2,933	3,450	3,881	538	2,933	3,450	3,881
8,650	**8,700**	538	2,950	3,470	3,904	538	2,950	3,470	3,904
8,700	**8,750**	538	2,967	3,490	3,926	538	2,967	3,490	3,926
8,750	**8,800**	538	2,984	3,510	3,949	538	2,984	3,510	3,949
8,800	**8,850**	535	3,001	3,530	3,971	538	3,001	3,530	3,971
8,850	**8,900**	531	3,018	3,550	3,994	538	3,018	3,550	3,994
8,900	**8,950**	527	3,035	3,570	4,016	538	3,035	3,570	4,016
8,950	**9,000**	524	3,052	3,590	4,039	538	3,052	3,590	4,039
9,000	**9,050**	520	3,069	3,610	4,061	538	3,069	3,610	4,061
9,050	**9,100**	516	3,086	3,630	4,084	538	3,086	3,630	4,084
9,100	**9,150**	512	3,103	3,650	4,106	538	3,103	3,650	4,106
9,150	**9,200**	508	3,120	3,670	4,129	538	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**	505	3,137	3,690	4,151	538	3,137	3,690	4,151
9,250	**9,300**	501	3,154	3,710	4,174	538	3,154	3,710	4,174
9,300	**9,350**	497	3,171	3,730	4,196	538	3,171	3,730	4,196
9,350	**9,400**	493	3,188	3,750	4,219	538	3,188	3,750	4,219
9,400	**9,450**	489	3,205	3,770	4,241	538	3,205	3,770	4,241
9,450	**9,500**	485	3,222	3,790	4,264	538	3,222	3,790	4,264
9,500	**9,550**	482	3,239	3,810	4,286	538	3,239	3,810	4,286
9,550	**9,600**	478	3,256	3,830	4,309	538	3,256	3,830	4,309
9,600	**9,650**	474	3,273	3,850	4,331	538	3,273	3,850	4,331
9,650	**9,700**	470	3,290	3,870	4,354	538	3,290	3,870	4,354
9,700	**9,750**	466	3,307	3,890	4,376	538	3,307	3,890	4,376
9,750	**9,800**	462	3,324	3,910	4,399	538	3,324	3,910	4,399
9,800	**9,850**	459	3,341	3,930	4,421	538	3,341	3,930	4,421
9,850	**9,900**	455	3,358	3,950	4,444	538	3,358	3,950	4,444
9,900	**9,950**	451	3,375	3,970	4,466	538	3,375	3,970	4,466
9,950	**10,000**	447	3,392	3,990	4,489	538	3,392	3,990	4,489
10,000	**10,050**	443	3,409	4,010	4,511	538	3,409	4,010	4,511
10,050	**10,100**	439	3,426	4,030	4,534	538	3,426	4,030	4,534
10,100	**10,150**	436	3,443	4,050	4,556	538	3,443	4,050	4,556
10,150	**10,200**	432	3,460	4,070	4,579	538	3,460	4,070	4,579
10,200	**10,250**	428	3,477	4,090	4,601	538	3,477	4,090	4,601
10,250	**10,300**	424	3,494	4,110	4,624	538	3,494	4,110	4,624
10,300	**10,350**	420	3,511	4,130	4,646	538	3,511	4,130	4,646
10,350	**10,400**	417	3,528	4,150	4,669	538	3,528	4,150	4,669
10,400	**10,450**	413	3,545	4,170	4,691	538	3,545	4,170	4,691
10,450	**10,500**	409	3,562	4,190	4,714	538	3,562	4,190	4,714
10,500	**10,550**	405	3,584	4,210	4,736	538	3,584	4,210	4,736
10,550	**10,600**	401	3,584	4,230	4,759	538	3,584	4,230	4,759
10,600	**10,650**	397	3,584	4,250	4,781	538	3,584	4,250	4,781
10,650	**10,700**	394	3,584	4,270	4,804	538	3,584	4,270	4,804
10,700	**10,750**	390	3,584	4,290	4,826	538	3,584	4,290	4,826
10,750	**10,800**	386	3,584	4,310	4,849	538	3,584	4,310	4,849
10,800	**10,850**	382	3,584	4,330	4,871	538	3,584	4,330	4,871
10,850	**10,900**	378	3,584	4,350	4,894	538	3,584	4,350	4,894
10,900	**10,950**	374	3,584	4,370	4,916	538	3,584	4,370	4,916
10,950	**11,000**	371	3,584	4,390	4,939	538	3,584	4,390	4,939
11,000	**11,050**	367	3,584	4,410	4,961	538	3,584	4,410	4,961
11,050	**11,100**	363	3,584	4,430	4,984	538	3,584	4,430	4,984
11,100	**11,150**	359	3,584	4,450	5,006	538	3,584	4,450	5,006
11,150	**11,200**	355	3,584	4,470	5,029	538	3,584	4,470	5,029
11,200	**11,250**	352	3,584	4,490	5,051	538	3,584	4,490	5,051
11,250	**11,300**	348	3,584	4,510	5,074	538	3,584	4,510	5,074
11,300	**11,350**	344	3,584	4,530	5,096	538	3,584	4,530	5,096
11,350	**11,400**	340	3,584	4,550	5,119	538	3,584	4,550	5,119
11,400	**11,450**	336	3,584	4,570	5,141	538	3,584	4,570	5,141
11,450	**11,500**	332	3,584	4,590	5,164	538	3,584	4,590	5,164
11,500	**11,550**	329	3,584	4,610	5,186	538	3,584	4,610	5,186
11,550	**11,600**	325	3,584	4,630	5,209	538	3,584	4,630	5,209
11,600	**11,650**	321	3,584	4,650	5,231	538	3,584	4,650	5,231
11,650	**11,700**	317	3,584	4,670	5,254	538	3,584	4,670	5,254
11,700	**11,750**	313	3,584	4,690	5,276	538	3,584	4,690	5,276
11,750	**11,800**	309	3,584	4,710	5,299	538	3,584	4,710	5,299
11,800	**11,850**	306	3,584	4,730	5,321	538	3,584	4,730	5,321
11,850	**11,900**	302	3,584	4,750	5,344	538	3,584	4,750	5,344
11,900	**11,950**	298	3,584	4,770	5,366	538	3,584	4,770	5,366
11,950	**12,000**	294	3,584	4,790	5,389	538	3,584	4,790	5,389
12,000	**12,050**	290	3,584	4,810	5,411	538	3,584	4,810	5,411
12,050	**12,100**	286	3,584	4,830	5,434	538	3,584	4,830	5,434
12,100	**12,150**	283	3,584	4,850	5,456	538	3,584	4,850	5,456
12,150	**12,200**	279	3,584	4,870	5,479	538	3,584	4,870	5,479
12,200	**12,250**	275	3,584	4,890	5,501	538	3,584	4,890	5,501
12,250	**12,300**	271	3,584	4,910	5,524	538	3,584	4,910	5,524
12,300	**12,350**	267	3,584	4,930	5,546	538	3,584	4,930	5,546
12,350	**12,400**	264	3,584	4,950	5,569	538	3,584	4,950	5,569
12,400	**12,450**	260	3,584	4,970	5,591	538	3,584	4,970	5,591
12,450	**12,500**	256	3,584	4,990	5,614	538	3,584	4,990	5,614
12,500	**12,550**	252	3,584	5,010	5,636	538	3,584	5,010	5,636
12,550	**12,600**	248	3,584	5,030	5,659	538	3,584	5,030	5,659
12,600	**12,650**	244	3,584	5,050	5,681	538	3,584	5,050	5,681
12,650	**12,700**	241	3,584	5,070	5,704	538	3,584	5,070	5,704
12,700	**12,750**	237	3,584	5,090	5,726	538	3,584	5,090	5,726
12,750	**12,800**	233	3,584	5,110	5,749	538	3,584	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**	229	3,584	5,130	5,771	538	3,584	5,130	5,771
12,850	**12,900**	225	3,584	5,150	5,794	538	3,584	5,150	5,794
12,900	**12,950**	221	3,584	5,170	5,816	538	3,584	5,170	5,816
12,950	**13,000**	218	3,584	5,190	5,839	538	3,584	5,190	5,839
13,000	**13,050**	214	3,584	5,210	5,861	538	3,584	5,210	5,861
13,050	**13,100**	210	3,584	5,230	5,884	538	3,584	5,230	5,884
13,100	**13,150**	206	3,584	5,250	5,906	538	3,584	5,250	5,906
13,150	**13,200**	202	3,584	5,270	5,929	538	3,584	5,270	5,929
13,200	**13,250**	199	3,584	5,290	5,951	538	3,584	5,290	5,951
13,250	**13,300**	195	3,584	5,310	5,974	538	3,584	5,310	5,974
13,300	**13,350**	191	3,584	5,330	5,996	538	3,584	5,330	5,996
13,350	**13,400**	187	3,584	5,350	6,019	538	3,584	5,350	6,019
13,400	**13,450**	183	3,584	5,370	6,041	538	3,584	5,370	6,041
13,450	**13,500**	179	3,584	5,390	6,064	538	3,584	5,390	6,064
13,500	**13,550**	176	3,584	5,410	6,086	538	3,584	5,410	6,086
13,550	**13,600**	172	3,584	5,430	6,109	538	3,584	5,430	6,109
13,600	**13,650**	168	3,584	5,450	6,131	538	3,584	5,450	6,131
13,650	**13,700**	164	3,584	5,470	6,154	538	3,584	5,470	6,154
13,700	**13,750**	160	3,584	5,490	6,176	538	3,584	5,490	6,176
13,750	**13,800**	156	3,584	5,510	6,199	538	3,584	5,510	6,199
13,800	**13,850**	153	3,584	5,530	6,221	538	3,584	5,530	6,221
13,850	**13,900**	149	3,584	5,550	6,244	538	3,584	5,550	6,244
13,900	**13,950**	145	3,584	5,570	6,266	538	3,584	5,570	6,266
13,950	**14,000**	141	3,584	5,590	6,289	538	3,584	5,590	6,289
14,000	**14,050**	137	3,584	5,610	6,311	538	3,584	5,610	6,311
14,050	**14,100**	133	3,584	5,630	6,334	538	3,584	5,630	6,334
14,100	**14,150**	130	3,584	5,650	6,356	538	3,584	5,650	6,356
14,150	**14,200**	126	3,584	5,670	6,379	538	3,584	5,670	6,379
14,200	**14,250**	122	3,584	5,690	6,401	538	3,584	5,690	6,401
14,250	**14,300**	118	3,584	5,710	6,424	538	3,584	5,710	6,424
14,300	**14,350**	114	3,584	5,730	6,446	538	3,584	5,730	6,446
14,350	**14,400**	111	3,584	5,750	6,469	538	3,584	5,750	6,469
14,400	**14,450**	107	3,584	5,770	6,491	538	3,584	5,770	6,491
14,450	**14,500**	103	3,584	5,790	6,514	538	3,584	5,790	6,514
14,500	**14,550**	99	3,584	5,810	6,536	538	3,584	5,810	6,536
14,550	**14,600**	95	3,584	5,830	6,559	538	3,584	5,830	6,559
14,600	**14,650**	91	3,584	5,850	6,581	538	3,584	5,850	6,581
14,650	**14,700**	88	3,584	5,870	6,604	538	3,584	5,870	6,604
14,700	**14,750**	84	3,584	5,890	6,626	534	3,584	5,890	6,626
14,750	**14,800**	80	3,584	5,910	6,649	531	3,584	5,910	6,649
14,800	**14,850**	76	3,584	5,920	6,660	527	3,584	5,920	6,660
14,850	**14,900**	72	3,584	5,920	6,660	523	3,584	5,920	6,660
14,900	**14,950**	68	3,584	5,920	6,660	519	3,584	5,920	6,660
14,950	**15,000**	65	3,584	5,920	6,660	515	3,584	5,920	6,660
15,000	**15,050**	61	3,584	5,920	6,660	511	3,584	5,920	6,660
15,050	**15,100**	57	3,584	5,920	6,660	508	3,584	5,920	6,660
15,100	**15,150**	53	3,584	5,920	6,660	504	3,584	5,920	6,660
15,150	**15,200**	49	3,584	5,920	6,660	500	3,584	5,920	6,660
15,200	**15,250**	46	3,584	5,920	6,660	496	3,584	5,920	6,660
15,250	**15,300**	42	3,584	5,920	6,660	492	3,584	5,920	6,660
15,300	**15,350**	38	3,584	5,920	6,660	488	3,584	5,920	6,660
15,350	**15,400**	34	3,584	5,920	6,660	485	3,584	5,920	6,660
15,400	**15,450**	30	3,584	5,920	6,660	481	3,584	5,920	6,660
15,450	**15,500**	26	3,584	5,920	6,660	477	3,584	5,920	6,660
15,500	**15,550**	23	3,584	5,920	6,660	473	3,584	5,920	6,660
15,550	**15,600**	19	3,584	5,920	6,660	469	3,584	5,920	6,660
15,600	**15,650**	15	3,584	5,920	6,660	466	3,584	5,920	6,660
15,650	**15,700**	11	3,584	5,920	6,660	462	3,584	5,920	6,660
15,700	**15,750**	7	3,584	5,920	6,660	458	3,584	5,920	6,660
15,750	**15,800**	3	3,584	5,920	6,660	454	3,584	5,920	6,660
15,800	**15,850**	*	3,584	5,920	6,660	450	3,584	5,920	6,660
15,850	**15,900**	0	3,584	5,920	6,660	446	3,584	5,920	6,660
15,900	**15,950**	0	3,584	5,920	6,660	443	3,584	5,920	6,660
15,950	**16,000**	0	3,584	5,920	6,660	439	3,584	5,920	6,660

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	3,584	5,920	6,660	435	3,584	5,920	6,660
16,050	**16,100**	0	3,584	5,920	6,660	431	3,584	5,920	6,660
16,100	**16,150**	0	3,584	5,920	6,660	427	3,584	5,920	6,660
16,150	**16,200**	0	3,584	5,920	6,660	423	3,584	5,920	6,660
16,200	**16,250**	0	3,584	5,920	6,660	420	3,584	5,920	6,660
16,250	**16,300**	0	3,584	5,920	6,660	416	3,584	5,920	6,660
16,300	**16,350**	0	3,584	5,920	6,660	412	3,584	5,920	6,660
16,350	**16,400**	0	3,584	5,920	6,660	408	3,584	5,920	6,660
16,400	**16,450**	0	3,584	5,920	6,660	404	3,584	5,920	6,660
16,450	**16,500**	0	3,584	5,920	6,660	400	3,584	5,920	6,660
16,500	**16,550**	0	3,584	5,920	6,660	397	3,584	5,920	6,660
16,550	**16,600**	0	3,584	5,920	6,660	393	3,584	5,920	6,660
16,600	**16,650**	0	3,584	5,920	6,660	389	3,584	5,920	6,660
16,650	**16,700**	0	3,584	5,920	6,660	385	3,584	5,920	6,660
16,700	**16,750**	0	3,584	5,920	6,660	381	3,584	5,920	6,660
16,750	**16,800**	0	3,584	5,920	6,660	378	3,584	5,920	6,660
16,800	**16,850**	0	3,584	5,920	6,660	374	3,584	5,920	6,660
16,850	**16,900**	0	3,584	5,920	6,660	370	3,584	5,920	6,660
16,900	**16,950**	0	3,584	5,920	6,660	366	3,584	5,920	6,660
16,950	**17,000**	0	3,584	5,920	6,660	362	3,584	5,920	6,660
17,000	**17,050**	0	3,584	5,920	6,660	358	3,584	5,920	6,660
17,050	**17,100**	0	3,584	5,920	6,660	355	3,584	5,920	6,660
17,100	**17,150**	0	3,584	5,920	6,660	351	3,584	5,920	6,660
17,150	**17,200**	0	3,584	5,920	6,660	347	3,584	5,920	6,660
17,200	**17,250**	0	3,584	5,920	6,660	343	3,584	5,920	6,660
17,250	**17,300**	0	3,584	5,920	6,660	339	3,584	5,920	6,660
17,300	**17,350**	0	3,584	5,920	6,660	335	3,584	5,920	6,660
17,350	**17,400**	0	3,584	5,920	6,660	332	3,584	5,920	6,660
17,400	**17,450**	0	3,584	5,920	6,660	328	3,584	5,920	6,660
17,450	**17,500**	0	3,584	5,920	6,660	324	3,584	5,920	6,660
17,500	**17,550**	0	3,584	5,920	6,660	320	3,584	5,920	6,660
17,550	**17,600**	0	3,584	5,920	6,660	316	3,584	5,920	6,660
17,600	**17,650**	0	3,584	5,920	6,660	313	3,584	5,920	6,660
17,650	**17,700**	0	3,584	5,920	6,660	309	3,584	5,920	6,660
17,700	**17,750**	0	3,584	5,920	6,660	305	3,584	5,920	6,660
17,750	**17,800**	0	3,584	5,920	6,660	301	3,584	5,920	6,660
17,800	**17,850**	0	3,584	5,920	6,660	297	3,584	5,920	6,660
17,850	**17,900**	0	3,584	5,920	6,660	293	3,584	5,920	6,660
17,900	**17,950**	0	3,584	5,920	6,660	290	3,584	5,920	6,660
17,950	**18,000**	0	3,584	5,920	6,660	286	3,584	5,920	6,660
18,000	**18,050**	0	3,584	5,920	6,660	282	3,584	5,920	6,660
18,050	**18,100**	0	3,584	5,920	6,660	278	3,584	5,920	6,660
18,100	**18,150**	0	3,584	5,920	6,660	274	3,584	5,920	6,660
18,150	**18,200**	0	3,584	5,920	6,660	270	3,584	5,920	6,660
18,200	**18,250**	0	3,584	5,920	6,660	267	3,584	5,920	6,660
18,250	**18,300**	0	3,584	5,920	6,660	263	3,584	5,920	6,660
18,300	**18,350**	0	3,584	5,920	6,660	259	3,584	5,920	6,660
18,350	**18,400**	0	3,584	5,920	6,660	255	3,584	5,920	6,660
18,400	**18,450**	0	3,584	5,920	6,660	251	3,584	5,920	6,660
18,450	**18,500**	0	3,584	5,920	6,660	247	3,584	5,920	6,660
18,500	**18,550**	0	3,584	5,920	6,660	244	3,584	5,920	6,660
18,550	**18,600**	0	3,584	5,920	6,660	240	3,584	5,920	6,660
18,600	**18,650**	0	3,584	5,920	6,660	236	3,584	5,920	6,660
18,650	**18,700**	0	3,584	5,920	6,660	232	3,584	5,920	6,660
18,700	**18,750**	0	3,584	5,920	6,660	228	3,584	5,920	6,660
18,750	**18,800**	0	3,584	5,920	6,660	225	3,584	5,920	6,660
18,800	**18,850**	0	3,584	5,920	6,660	221	3,584	5,920	6,660
18,850	**18,900**	0	3,584	5,920	6,660	217	3,584	5,920	6,660
18,900	**18,950**	0	3,584	5,920	6,660	213	3,584	5,920	6,660
18,950	**19,000**	0	3,584	5,920	6,660	209	3,584	5,920	6,660
19,000	**19,050**	0	3,584	5,920	6,660	205	3,584	5,920	6,660
19,050	**19,100**	0	3,584	5,920	6,660	202	3,584	5,920	6,660
19,100	**19,150**	0	3,584	5,920	6,660	198	3,584	5,920	6,660
19,150	**19,200**	0	3,584	5,920	6,660	194	3,584	5,920	6,660

Draft As of January 26, 2021

* If the amount you are looking up from the worksheet is at least $15,800 but less than $15,820, and you have no qualifying children, your credit is $1. If the amount you are looking up from the worksheet is $15,820 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	3,584	5,920	6,660	190	3,584	5,920	6,660
19,250	**19,300**	0	3,584	5,920	6,660	186	3,584	5,920	6,660
19,300	**19,350**	0	3,584	5,920	6,660	182	3,584	5,920	6,660
19,350	**19,400**	0	3,576	5,911	6,651	179	3,584	5,920	6,660
19,400	**19,450**	0	3,568	5,900	6,640	175	3,584	5,920	6,660
19,450	**19,500**	0	3,560	5,889	6,629	171	3,584	5,920	6,660
19,500	**19,550**	0	3,552	5,879	6,619	167	3,584	5,920	6,660
19,550	**19,600**	0	3,544	5,868	6,608	163	3,584	5,920	6,660
19,600	**19,650**	0	3,536	5,858	6,598	160	3,584	5,920	6,660
19,650	**19,700**	0	3,528	5,847	6,587	156	3,584	5,920	6,660
19,700	**19,750**	0	3,520	5,837	6,577	152	3,584	5,920	6,660
19,750	**19,800**	0	3,512	5,826	6,566	148	3,584	5,920	6,660
19,800	**19,850**	0	3,504	5,816	6,556	144	3,584	5,920	6,660
19,850	**19,900**	0	3,497	5,805	6,545	140	3,584	5,920	6,660
19,900	**19,950**	0	3,489	5,795	6,535	137	3,584	5,920	6,660
19,950	**20,000**	0	3,481	5,784	6,524	133	3,584	5,920	6,660
20,000	**20,050**	0	3,473	5,774	6,514	129	3,584	5,920	6,660
20,050	**20,100**	0	3,465	5,763	6,503	125	3,584	5,920	6,660
20,100	**20,150**	0	3,457	5,753	6,493	121	3,584	5,920	6,660
20,150	**20,200**	0	3,449	5,742	6,482	117	3,584	5,920	6,660
20,200	**20,250**	0	3,441	5,732	6,472	114	3,584	5,920	6,660
20,250	**20,300**	0	3,433	5,721	6,461	110	3,584	5,920	6,660
20,300	**20,350**	0	3,425	5,710	6,450	106	3,584	5,920	6,660
20,350	**20,400**	0	3,417	5,700	6,440	102	3,584	5,920	6,660
20,400	**20,450**	0	3,409	5,689	6,429	98	3,584	5,920	6,660
20,450	**20,500**	0	3,401	5,679	6,419	94	3,584	5,920	6,660
20,500	**20,550**	0	3,393	5,668	6,408	91	3,584	5,920	6,660
20,550	**20,600**	0	3,385	5,658	6,398	87	3,584	5,920	6,660
20,600	**20,650**	0	3,377	5,647	6,387	83	3,584	5,920	6,660
20,650	**20,700**	0	3,369	5,637	6,377	79	3,584	5,920	6,660
20,700	**20,750**	0	3,361	5,626	6,366	75	3,584	5,920	6,660
20,750	**20,800**	0	3,353	5,616	6,356	72	3,584	5,920	6,660
20,800	**20,850**	0	3,345	5,605	6,345	68	3,584	5,920	6,660
20,850	**20,900**	0	3,337	5,595	6,335	64	3,584	5,920	6,660
20,900	**20,950**	0	3,329	5,584	6,324	60	3,584	5,920	6,660
20,950	**21,000**	0	3,321	5,574	6,314	56	3,584	5,920	6,660
21,000	**21,050**	0	3,313	5,563	6,303	52	3,584	5,920	6,660
21,050	**21,100**	0	3,305	5,553	6,293	49	3,584	5,920	6,660
21,100	**21,150**	0	3,297	5,542	6,282	45	3,584	5,920	6,660
21,150	**21,200**	0	3,289	5,531	6,271	41	3,584	5,920	6,660
21,200	**21,250**	0	3,281	5,521	6,261	37	3,584	5,920	6,660
21,250	**21,300**	0	3,273	5,510	6,250	33	3,584	5,920	6,660
21,300	**21,350**	0	3,265	5,500	6,240	29	3,584	5,920	6,660
21,350	**21,400**	0	3,257	5,489	6,229	26	3,584	5,920	6,660
21,400	**21,450**	0	3,249	5,479	6,219	22	3,584	5,920	6,660
21,450	**21,500**	0	3,241	5,468	6,208	18	3,584	5,920	6,660
21,500	**21,550**	0	3,233	5,458	6,198	14	3,584	5,920	6,660
21,550	**21,600**	0	3,225	5,447	6,187	10	3,584	5,920	6,660
21,600	**21,650**	0	3,217	5,437	6,177	7	3,584	5,920	6,660
21,650	**21,700**	0	3,209	5,426	6,166	3	3,584	5,920	6,660
21,700	**21,750**	0	3,201	5,416	6,156	*	3,584	5,920	6,660
21,750	**21,800**	0	3,193	5,405	6,145	0	3,584	5,920	6,660
21,800	**21,850**	0	3,185	5,395	6,135	0	3,584	5,920	6,660
21,850	**21,900**	0	3,177	5,384	6,124	0	3,584	5,920	6,660
21,900	**21,950**	0	3,169	5,373	6,113	0	3,584	5,920	6,660
21,950	**22,000**	0	3,161	5,363	6,103	0	3,584	5,920	6,660
22,000	**22,050**	0	3,153	5,352	6,092	0	3,584	5,920	6,660
22,050	**22,100**	0	3,145	5,342	6,082	0	3,584	5,920	6,660
22,100	**22,150**	0	3,137	5,331	6,071	0	3,584	5,920	6,660
22,150	**22,200**	0	3,129	5,321	6,061	0	3,584	5,920	6,660
22,200	**22,250**	0	3,121	5,310	6,050	0	3,584	5,920	6,660
22,250	**22,300**	0	3,113	5,300	6,040	0	3,584	5,920	6,660
22,300	**22,350**	0	3,105	5,289	6,029	0	3,584	5,920	6,660
22,350	**22,400**	0	3,097	5,279	6,019	0	3,584	5,920	6,660

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	3,089	5,268	6,008	0	3,584	5,920	6,660
22,450	**22,500**	0	3,081	5,258	5,998	0	3,584	5,920	6,660
22,500	**22,550**	0	3,073	5,247	5,987	0	3,584	5,920	6,660
22,550	**22,600**	0	3,065	5,237	5,977	0	3,584	5,920	6,660
22,600	**22,650**	0	3,057	5,226	5,966	0	3,584	5,920	6,660
22,650	**22,700**	0	3,049	5,216	5,956	0	3,584	5,920	6,660
22,700	**22,750**	0	3,041	5,205	5,945	0	3,584	5,920	6,660
22,750	**22,800**	0	3,033	5,194	5,934	0	3,584	5,920	6,660
22,800	**22,850**	0	3,025	5,184	5,924	0	3,584	5,920	6,660
22,850	**22,900**	0	3,017	5,173	5,913	0	3,584	5,920	6,660
22,900	**22,950**	0	3,009	5,163	5,903	0	3,584	5,920	6,660
22,950	**23,000**	0	3,001	5,152	5,892	0	3,584	5,920	6,660
23,000	**23,050**	0	2,993	5,142	5,882	0	3,584	5,920	6,660
23,050	**23,100**	0	2,985	5,131	5,871	0	3,584	5,920	6,660
23,100	**23,150**	0	2,977	5,121	5,861	0	3,584	5,920	6,660
23,150	**23,200**	0	2,969	5,110	5,850	0	3,584	5,920	6,660
23,200	**23,250**	0	2,961	5,100	5,840	0	3,584	5,920	6,660
23,250	**23,300**	0	2,953	5,089	5,829	0	3,584	5,920	6,660
23,300	**23,350**	0	2,945	5,079	5,819	0	3,584	5,920	6,660
23,350	**23,400**	0	2,937	5,068	5,808	0	3,584	5,920	6,660
23,400	**23,450**	0	2,929	5,058	5,798	0	3,584	5,920	6,660
23,450	**23,500**	0	2,921	5,047	5,787	0	3,584	5,920	6,660
23,500	**23,550**	0	2,913	5,037	5,777	0	3,584	5,920	6,660
23,550	**23,600**	0	2,905	5,026	5,766	0	3,584	5,920	6,660
23,600	**23,650**	0	2,897	5,015	5,755	0	3,584	5,920	6,660
23,650	**23,700**	0	2,889	5,005	5,745	0	3,584	5,920	6,660
23,700	**23,750**	0	2,881	4,994	5,734	0	3,584	5,920	6,660
23,750	**23,800**	0	2,873	4,984	5,724	0	3,584	5,920	6,660
23,800	**23,850**	0	2,865	4,973	5,713	0	3,584	5,920	6,660
23,850	**23,900**	0	2,857	4,963	5,703	0	3,584	5,920	6,660
23,900	**23,950**	0	2,849	4,952	5,692	0	3,584	5,920	6,660
23,950	**24,000**	0	2,841	4,942	5,682	0	3,584	5,920	6,660
24,000	**24,050**	0	2,833	4,931	5,671	0	3,584	5,920	6,660
24,050	**24,100**	0	2,825	4,921	5,661	0	3,584	5,920	6,660
24,100	**24,150**	0	2,817	4,910	5,650	0	3,584	5,920	6,660
24,150	**24,200**	0	2,809	4,900	5,640	0	3,584	5,920	6,660
24,200	**24,250**	0	2,801	4,889	5,629	0	3,584	5,920	6,660
24,250	**24,300**	0	2,793	4,879	5,619	0	3,584	5,920	6,660
24,300	**24,350**	0	2,785	4,868	5,608	0	3,584	5,920	6,660
24,350	**24,400**	0	2,777	4,858	5,598	0	3,584	5,920	6,660
24,400	**24,450**	0	2,769	4,847	5,587	0	3,584	5,920	6,660
24,450	**24,500**	0	2,761	4,836	5,576	0	3,584	5,920	6,660
24,500	**24,550**	0	2,753	4,826	5,566	0	3,584	5,920	6,660
24,550	**24,600**	0	2,745	4,815	5,555	0	3,584	5,920	6,660
24,600	**24,650**	0	2,737	4,805	5,545	0	3,584	5,920	6,660
24,650	**24,700**	0	2,729	4,794	5,534	0	3,584	5,920	6,660
24,700	**24,750**	0	2,721	4,784	5,524	0	3,584	5,920	6,660
24,750	**24,800**	0	2,713	4,773	5,513	0	3,584	5,920	6,660
24,800	**24,850**	0	2,705	4,763	5,503	0	3,584	5,920	6,660
24,850	**24,900**	0	2,698	4,752	5,492	0	3,584	5,920	6,660
24,900	**24,950**	0	2,690	4,742	5,482	0	3,584	5,920	6,660
24,950	**25,000**	0	2,682	4,731	5,471	0	3,584	5,920	6,660
25,000	**25,050**	0	2,674	4,721	5,461	0	3,584	5,920	6,660
25,050	**25,100**	0	2,666	4,710	5,450	0	3,584	5,920	6,660
25,100	**25,150**	0	2,658	4,700	5,440	0	3,584	5,920	6,660
25,150	**25,200**	0	2,650	4,689	5,429	0	3,584	5,920	6,660
25,200	**25,250**	0	2,642	4,679	5,419	0	3,584	5,920	6,660
25,250	**25,300**	0	2,634	4,668	5,408	0	3,575	5,908	6,648
25,300	**25,350**	0	2,626	4,657	5,397	0	3,567	5,898	6,638
25,350	**25,400**	0	2,618	4,647	5,387	0	3,559	5,887	6,627
25,400	**25,450**	0	2,610	4,636	5,376	0	3,551	5,877	6,617
25,450	**25,500**	0	2,602	4,626	5,366	0	3,543	5,866	6,606
25,500	**25,550**	0	2,594	4,615	5,355	0	3,535	5,856	6,596
25,550	**25,600**	0	2,586	4,605	5,345	0	3,527	5,845	6,585

Draft as of January 26, 2021

* If the amount you are looking up from the worksheet is at least $21,700 but less than $21,710, and you have no qualifying children, your credit is $0. If the amount you are looking up from the worksheet is $21,710 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	2,578	4,594	5,334	0	3,519	5,835	6,575
25,650	**25,700**	0	2,570	4,584	5,324	0	3,511	5,824	6,564
25,700	**25,750**	0	2,562	4,573	5,313	0	3,503	5,814	6,554
25,750	**25,800**	0	2,554	4,563	5,303	0	3,495	5,803	6,543
25,800	**25,850**	0	2,546	4,552	5,292	0	3,487	5,793	6,533
25,850	**25,900**	0	2,538	4,542	5,282	0	3,479	5,782	6,522
25,900	**25,950**	0	2,530	4,531	5,271	0	3,471	5,772	6,512
25,950	**26,000**	0	2,522	4,521	5,261	0	3,463	5,761	6,501
26,000	**26,050**	0	2,514	4,510	5,250	0	3,455	5,750	6,490
26,050	**26,100**	0	2,506	4,500	5,240	0	3,447	5,740	6,480
26,100	**26,150**	0	2,498	4,489	5,229	0	3,439	5,729	6,469
26,150	**26,200**	0	2,490	4,478	5,218	0	3,431	5,719	6,459
26,200	**26,250**	0	2,482	4,468	5,208	0	3,423	5,708	6,448
26,250	**26,300**	0	2,474	4,457	5,197	0	3,415	5,698	6,438
26,300	**26,350**	0	2,466	4,447	5,187	0	3,407	5,687	6,427
26,350	**26,400**	0	2,458	4,436	5,176	0	3,399	5,677	6,417
26,400	**26,450**	0	2,450	4,426	5,166	0	3,391	5,666	6,406
26,450	**26,500**	0	2,442	4,415	5,155	0	3,383	5,656	6,396
26,500	**26,550**	0	2,434	4,405	5,145	0	3,375	5,645	6,385
26,550	**26,600**	0	2,426	4,394	5,134	0	3,367	5,635	6,375
26,600	**26,650**	0	2,418	4,384	5,124	0	3,359	5,624	6,364
26,650	**26,700**	0	2,410	4,373	5,113	0	3,351	5,614	6,354
26,700	**26,750**	0	2,402	4,363	5,103	0	3,343	5,603	6,343
26,750	**26,800**	0	2,394	4,352	5,092	0	3,335	5,593	6,333
26,800	**26,850**	0	2,386	4,342	5,082	0	3,327	5,582	6,322
26,850	**26,900**	0	2,378	4,331	5,071	0	3,319	5,571	6,311
26,900	**26,950**	0	2,370	4,320	5,060	0	3,311	5,561	6,301
26,950	**27,000**	0	2,362	4,310	5,050	0	3,303	5,550	6,290
27,000	**27,050**	0	2,354	4,299	5,039	0	3,295	5,540	6,280
27,050	**27,100**	0	2,346	4,289	5,029	0	3,287	5,529	6,269
27,100	**27,150**	0	2,338	4,278	5,018	0	3,279	5,519	6,259
27,150	**27,200**	0	2,330	4,268	5,008	0	3,271	5,508	6,248
27,200	**27,250**	0	2,322	4,257	4,997	0	3,263	5,498	6,238
27,250	**27,300**	0	2,314	4,247	4,987	0	3,255	5,487	6,227
27,300	**27,350**	0	2,306	4,236	4,976	0	3,247	5,477	6,217
27,350	**27,400**	0	2,298	4,226	4,966	0	3,239	5,466	6,206
27,400	**27,450**	0	2,290	4,215	4,955	0	3,231	5,456	6,196
27,450	**27,500**	0	2,282	4,205	4,945	0	3,223	5,445	6,185
27,500	**27,550**	0	2,274	4,194	4,934	0	3,215	5,435	6,175
27,550	**27,600**	0	2,266	4,184	4,924	0	3,207	5,424	6,164
27,600	**27,650**	0	2,258	4,173	4,913	0	3,199	5,414	6,154
27,650	**27,700**	0	2,250	4,163	4,903	0	3,191	5,403	6,143
27,700	**27,750**	0	2,242	4,152	4,892	0	3,183	5,392	6,132
27,750	**27,800**	0	2,234	4,141	4,881	0	3,175	5,382	6,122
27,800	**27,850**	0	2,226	4,131	4,871	0	3,167	5,371	6,111
27,850	**27,900**	0	2,218	4,120	4,860	0	3,159	5,361	6,101
27,900	**27,950**	0	2,210	4,110	4,850	0	3,151	5,350	6,090
27,950	**28,000**	0	2,202	4,099	4,839	0	3,143	5,340	6,080
28,000	**28,050**	0	2,194	4,089	4,829	0	3,135	5,329	6,069
28,050	**28,100**	0	2,186	4,078	4,818	0	3,127	5,319	6,059
28,100	**28,150**	0	2,178	4,068	4,808	0	3,119	5,308	6,048
28,150	**28,200**	0	2,170	4,057	4,797	0	3,111	5,298	6,038
28,200	**28,250**	0	2,162	4,047	4,787	0	3,103	5,287	6,027
28,250	**28,300**	0	2,154	4,036	4,776	0	3,095	5,277	6,017
28,300	**28,350**	0	2,146	4,026	4,766	0	3,087	5,266	6,006
28,350	**28,400**	0	2,138	4,015	4,755	0	3,079	5,256	5,996
28,400	**28,450**	0	2,130	4,005	4,745	0	3,071	5,245	5,985
28,450	**28,500**	0	2,122	3,994	4,734	0	3,063	5,234	5,974
28,500	**28,550**	0	2,114	3,984	4,724	0	3,055	5,224	5,964
28,550	**28,600**	0	2,106	3,973	4,713	0	3,047	5,213	5,953
28,600	**28,650**	0	2,098	3,962	4,702	0	3,039	5,203	5,943
28,650	**28,700**	0	2,090	3,952	4,692	0	3,031	5,192	5,932
28,700	**28,750**	0	2,082	3,941	4,681	0	3,024	5,182	5,922
28,750	**28,800**	0	2,074	3,931	4,671	0	3,016	5,171	5,911
28,800	**28,850**	0	2,066	3,920	4,660	0	3,008	5,161	5,901
28,850	**28,900**	0	2,058	3,910	4,650	0	3,000	5,150	5,890
28,900	**28,950**	0	2,050	3,899	4,639	0	2,992	5,140	5,880
28,950	**29,000**	0	2,042	3,889	4,629	0	2,984	5,129	5,869
29,000	**29,050**	0	2,034	3,878	4,618	0	2,976	5,119	5,859
29,050	**29,100**	0	2,026	3,868	4,608	0	2,968	5,108	5,848
29,100	**29,150**	0	2,018	3,857	4,597	0	2,960	5,098	5,838
29,150	**29,200**	0	2,010	3,847	4,587	0	2,952	5,087	5,827

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	2,002	3,836	4,576	0	2,944	5,077	5,817
29,250	**29,300**	0	1,994	3,826	4,566	0	2,936	5,066	5,806
29,300	**29,350**	0	1,986	3,815	4,555	0	2,928	5,055	5,795
29,350	**29,400**	0	1,978	3,805	4,545	0	2,920	5,045	5,785
29,400	**29,450**	0	1,970	3,794	4,534	0	2,912	5,034	5,774
29,450	**29,500**	0	1,962	3,783	4,523	0	2,904	5,024	5,764
29,500	**29,550**	0	1,954	3,773	4,513	0	2,896	5,013	5,753
29,550	**29,600**	0	1,946	3,762	4,502	0	2,888	5,003	5,743
29,600	**29,650**	0	1,938	3,752	4,492	0	2,880	4,992	5,732
29,650	**29,700**	0	1,930	3,741	4,481	0	2,872	4,982	5,722
29,700	**29,750**	0	1,922	3,731	4,471	0	2,864	4,971	5,711
29,750	**29,800**	0	1,914	3,720	4,460	0	2,856	4,961	5,701
29,800	**29,850**	0	1,906	3,710	4,450	0	2,848	4,950	5,690
29,850	**29,900**	0	1,899	3,699	4,439	0	2,840	4,940	5,680
29,900	**29,950**	0	1,891	3,689	4,429	0	2,832	4,929	5,669
29,950	**30,000**	0	1,883	3,678	4,418	0	2,824	4,919	5,659
30,000	**30,050**	0	1,875	3,668	4,408	0	2,816	4,908	5,648
30,050	**30,100**	0	1,867	3,657	4,397	0	2,808	4,898	5,638
30,100	**30,150**	0	1,859	3,647	4,387	0	2,800	4,887	5,627
30,150	**30,200**	0	1,851	3,636	4,376	0	2,792	4,876	5,616
30,200	**30,250**	0	1,843	3,626	4,366	0	2,784	4,866	5,606
30,250	**30,300**	0	1,835	3,615	4,355	0	2,776	4,855	5,595
30,300	**30,350**	0	1,827	3,604	4,344	0	2,768	4,845	5,585
30,350	**30,400**	0	1,819	3,594	4,334	0	2,760	4,834	5,574
30,400	**30,450**	0	1,811	3,583	4,323	0	2,752	4,824	5,564
30,450	**30,500**	0	1,803	3,573	4,313	0	2,744	4,813	5,553
30,500	**30,550**	0	1,795	3,562	4,302	0	2,736	4,803	5,543
30,550	**30,600**	0	1,787	3,552	4,292	0	2,728	4,792	5,532
30,600	**30,650**	0	1,779	3,541	4,281	0	2,720	4,782	5,522
30,650	**30,700**	0	1,771	3,531	4,271	0	2,712	4,771	5,511
30,700	**30,750**	0	1,763	3,520	4,260	0	2,704	4,761	5,501
30,750	**30,800**	0	1,755	3,510	4,250	0	2,696	4,750	5,490
30,800	**30,850**	0	1,747	3,499	4,239	0	2,688	4,740	5,480
30,850	**30,900**	0	1,739	3,489	4,229	0	2,680	4,729	5,469
30,900	**30,950**	0	1,731	3,478	4,218	0	2,672	4,719	5,459
30,950	**31,000**	0	1,723	3,468	4,208	0	2,664	4,708	5,448
31,000	**31,050**	0	1,715	3,457	4,197	0	2,656	4,697	5,437
31,050	**31,100**	0	1,707	3,447	4,187	0	2,648	4,687	5,427
31,100	**31,150**	0	1,699	3,436	4,176	0	2,640	4,676	5,416
31,150	**31,200**	0	1,691	3,425	4,165	0	2,632	4,666	5,406
31,200	**31,250**	0	1,683	3,415	4,155	0	2,624	4,655	5,395
31,250	**31,300**	0	1,675	3,404	4,144	0	2,616	4,645	5,385
31,300	**31,350**	0	1,667	3,394	4,134	0	2,608	4,634	5,374
31,350	**31,400**	0	1,659	3,383	4,123	0	2,600	4,624	5,364
31,400	**31,450**	0	1,651	3,373	4,113	0	2,592	4,613	5,353
31,450	**31,500**	0	1,643	3,362	4,102	0	2,584	4,603	5,343
31,500	**31,550**	0	1,635	3,352	4,092	0	2,576	4,592	5,332
31,550	**31,600**	0	1,627	3,341	4,081	0	2,568	4,582	5,322
31,600	**31,650**	0	1,619	3,331	4,071	0	2,560	4,571	5,311
31,650	**31,700**	0	1,611	3,320	4,060	0	2,552	4,561	5,301
31,700	**31,750**	0	1,603	3,310	4,050	0	2,544	4,550	5,290
31,750	**31,800**	0	1,595	3,299	4,039	0	2,536	4,540	5,280
31,800	**31,850**	0	1,587	3,289	4,029	0	2,528	4,529	5,269
31,850	**31,900**	0	1,579	3,278	4,018	0	2,520	4,518	5,258
31,900	**31,950**	0	1,571	3,267	4,007	0	2,512	4,508	5,248
31,950	**32,000**	0	1,563	3,257	3,997	0	2,504	4,497	5,237
32,000	**32,050**	0	1,555	3,246	3,986	0	2,496	4,487	5,227
32,050	**32,100**	0	1,547	3,236	3,976	0	2,488	4,476	5,216
32,100	**32,150**	0	1,539	3,225	3,965	0	2,480	4,466	5,206
32,150	**32,200**	0	1,531	3,215	3,955	0	2,472	4,455	5,195
32,200	**32,250**	0	1,523	3,204	3,944	0	2,464	4,445	5,185
32,250	**32,300**	0	1,515	3,194	3,934	0	2,456	4,434	5,174
32,300	**32,350**	0	1,507	3,183	3,923	0	2,448	4,424	5,164
32,350	**32,400**	0	1,499	3,173	3,913	0	2,440	4,413	5,153
32,400	**32,450**	0	1,491	3,162	3,902	0	2,432	4,403	5,143
32,450	**32,500**	0	1,483	3,152	3,892	0	2,424	4,392	5,132
32,500	**32,550**	0	1,475	3,141	3,881	0	2,416	4,382	5,122
32,550	**32,600**	0	1,467	3,131	3,871	0	2,408	4,371	5,111
32,600	**32,650**	0	1,459	3,120	3,860	0	2,400	4,361	5,101
32,650	**32,700**	0	1,451	3,110	3,850	0	2,392	4,350	5,090
32,700	**32,750**	0	1,443	3,099	3,839	0	2,384	4,339	5,079
32,750	**32,800**	0	1,435	3,088	3,828	0	2,376	4,329	5,069

January 26, 2021

(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	1,427	3,078	3,818	0	2,368	4,318	5,058
32,850	**32,900**	0	1,419	3,067	3,807	0	2,360	4,308	5,048
32,900	**32,950**	0	1,411	3,057	3,797	0	2,352	4,297	5,037
32,950	**33,000**	0	1,403	3,046	3,786	0	2,344	4,287	5,027
33,000	**33,050**	0	1,395	3,036	3,776	0	2,336	4,276	5,016
33,050	**33,100**	0	1,387	3,025	3,765	0	2,328	4,266	5,006
33,100	**33,150**	0	1,379	3,015	3,755	0	2,320	4,255	4,995
33,150	**33,200**	0	1,371	3,004	3,744	0	2,312	4,245	4,985
33,200	**33,250**	0	1,363	2,994	3,734	0	2,304	4,234	4,974
33,250	**33,300**	0	1,355	2,983	3,723	0	2,296	4,224	4,964
33,300	**33,350**	0	1,347	2,973	3,713	0	2,288	4,213	4,953
33,350	**33,400**	0	1,339	2,962	3,702	0	2,280	4,203	4,943
33,400	**33,450**	0	1,331	2,952	3,692	0	2,272	4,192	4,932
33,450	**33,500**	0	1,323	2,941	3,681	0	2,264	4,181	4,921
33,500	**33,550**	0	1,315	2,931	3,671	0	2,256	4,171	4,911
33,550	**33,600**	0	1,307	2,920	3,660	0	2,248	4,160	4,900
33,600	**33,650**	0	1,299	2,909	3,649	0	2,240	4,150	4,890
33,650	**33,700**	0	1,291	2,899	3,639	0	2,232	4,139	4,879
33,700	**33,750**	0	1,283	2,888	3,628	0	2,225	4,129	4,869
33,750	**33,800**	0	1,275	2,878	3,618	0	2,217	4,118	4,858
33,800	**33,850**	0	1,267	2,867	3,607	0	2,209	4,108	4,848
33,850	**33,900**	0	1,259	2,857	3,597	0	2,201	4,097	4,837
33,900	**33,950**	0	1,251	2,846	3,586	0	2,193	4,087	4,827
33,950	**34,000**	0	1,243	2,836	3,576	0	2,185	4,076	4,816
34,000	**34,050**	0	1,235	2,825	3,565	0	2,177	4,066	4,806
34,050	**34,100**	0	1,227	2,815	3,555	0	2,169	4,055	4,795
34,100	**34,150**	0	1,219	2,804	3,544	0	2,161	4,045	4,785
34,150	**34,200**	0	1,211	2,794	3,534	0	2,153	4,034	4,774
34,200	**34,250**	0	1,203	2,783	3,523	0	2,145	4,024	4,764
34,250	**34,300**	0	1,195	2,773	3,513	0	2,137	4,013	4,753
34,300	**34,350**	0	1,187	2,762	3,502	0	2,129	4,002	4,742
34,350	**34,400**	0	1,179	2,752	3,492	0	2,121	3,992	4,732
34,400	**34,450**	0	1,171	2,741	3,481	0	2,113	3,981	4,721
34,450	**34,500**	0	1,163	2,730	3,470	0	2,105	3,971	4,711
34,500	**34,550**	0	1,155	2,720	3,460	0	2,097	3,960	4,700
34,550	**34,600**	0	1,147	2,709	3,449	0	2,089	3,950	4,690
34,600	**34,650**	0	1,139	2,699	3,439	0	2,081	3,939	4,679
34,650	**34,700**	0	1,131	2,688	3,428	0	2,073	3,929	4,669
34,700	**34,750**	0	1,123	2,678	3,418	0	2,065	3,918	4,658
34,750	**34,800**	0	1,115	2,667	3,407	0	2,057	3,908	4,648
34,800	**34,850**	0	1,107	2,657	3,397	0	2,049	3,897	4,637
34,850	**34,900**	0	1,100	2,646	3,386	0	2,041	3,887	4,627
34,900	**34,950**	0	1,092	2,636	3,376	0	2,033	3,876	4,616
34,950	**35,000**	0	1,084	2,625	3,365	0	2,025	3,866	4,606
35,000	**35,050**	0	1,076	2,615	3,355	0	2,017	3,855	4,595
35,050	**35,100**	0	1,068	2,604	3,344	0	2,009	3,845	4,585
35,100	**35,150**	0	1,060	2,594	3,334	0	2,001	3,834	4,574
35,150	**35,200**	0	1,052	2,583	3,323	0	1,993	3,823	4,563
35,200	**35,250**	0	1,044	2,573	3,313	0	1,985	3,813	4,553
35,250	**35,300**	0	1,036	2,562	3,302	0	1,977	3,802	4,542
35,300	**35,350**	0	1,028	2,551	3,291	0	1,969	3,792	4,532
35,350	**35,400**	0	1,020	2,541	3,281	0	1,961	3,781	4,521
35,400	**35,450**	0	1,012	2,530	3,270	0	1,953	3,771	4,511
35,450	**35,500**	0	1,004	2,520	3,260	0	1,945	3,760	4,500
35,500	**35,550**	0	996	2,509	3,249	0	1,937	3,750	4,490
35,550	**35,600**	0	988	2,499	3,239	0	1,929	3,739	4,479
35,600	**35,650**	0	980	2,488	3,228	0	1,921	3,729	4,469
35,650	**35,700**	0	972	2,478	3,218	0	1,913	3,718	4,458
35,700	**35,750**	0	964	2,467	3,207	0	1,905	3,708	4,448
35,750	**35,800**	0	956	2,457	3,197	0	1,897	3,697	4,437
35,800	**35,850**	0	948	2,446	3,186	0	1,889	3,687	4,427
35,850	**35,900**	0	940	2,436	3,176	0	1,881	3,676	4,416
35,900	**35,950**	0	932	2,425	3,165	0	1,873	3,666	4,406
35,950	**36,000**	0	924	2,415	3,155	0	1,865	3,655	4,395
36,000	**36,050**	0	916	2,404	3,144	0	1,857	3,644	4,384
36,050	**36,100**	0	908	2,394	3,134	0	1,849	3,634	4,374
36,100	**36,150**	0	900	2,383	3,123	0	1,841	3,623	4,363
36,150	**36,200**	0	892	2,372	3,112	0	1,833	3,613	4,353
36,200	**36,250**	0	884	2,362	3,102	0	1,825	3,602	4,342
36,250	**36,300**	0	876	2,351	3,091	0	1,817	3,592	4,332
36,300	**36,350**	0	868	2,341	3,081	0	1,809	3,581	4,321
36,350	**36,400**	0	860	2,330	3,070	0	1,801	3,571	4,311

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	852	2,320	3,060	0	1,793	3,560	4,300
36,450	**36,500**	0	844	2,309	3,049	0	1,785	3,550	4,290
36,500	**36,550**	0	836	2,299	3,039	0	1,777	3,539	4,279
36,550	**36,600**	0	828	2,288	3,028	0	1,769	3,529	4,269
36,600	**36,650**	0	820	2,278	3,018	0	1,761	3,518	4,258
36,650	**36,700**	0	812	2,267	3,007	0	1,753	3,508	4,248
36,700	**36,750**	0	804	2,257	2,997	0	1,745	3,497	4,237
36,750	**36,800**	0	796	2,246	2,986	0	1,737	3,487	4,227
36,800	**36,850**	0	788	2,236	2,976	0	1,729	3,476	4,216
36,850	**36,900**	0	780	2,225	2,965	0	1,721	3,465	4,205
36,900	**36,950**	0	772	2,214	2,954	0	1,713	3,455	4,195
36,950	**37,000**	0	764	2,204	2,944	0	1,705	3,444	4,184
37,000	**37,050**	0	756	2,193	2,933	0	1,697	3,434	4,174
37,050	**37,100**	0	748	2,183	2,923	0	1,689	3,423	4,163
37,100	**37,150**	0	740	2,172	2,912	0	1,681	3,413	4,153
37,150	**37,200**	0	732	2,162	2,902	0	1,673	3,402	4,142
37,200	**37,250**	0	724	2,151	2,891	0	1,665	3,392	4,132
37,250	**37,300**	0	716	2,141	2,881	0	1,657	3,381	4,121
37,300	**37,350**	0	708	2,130	2,870	0	1,649	3,371	4,111
37,350	**37,400**	0	700	2,120	2,860	0	1,641	3,360	4,100
37,400	**37,450**	0	692	2,109	2,849	0	1,633	3,350	4,090
37,450	**37,500**	0	684	2,099	2,839	0	1,625	3,339	4,079
37,500	**37,550**	0	676	2,088	2,828	0	1,617	3,329	4,069
37,550	**37,600**	0	668	2,078	2,818	0	1,609	3,318	4,058
37,600	**37,650**	0	660	2,067	2,807	0	1,601	3,308	4,048
37,650	**37,700**	0	652	2,057	2,797	0	1,593	3,297	4,037
37,700	**37,750**	0	644	2,046	2,786	0	1,585	3,286	4,026
37,750	**37,800**	0	636	2,035	2,775	0	1,577	3,276	4,016
37,800	**37,850**	0	628	2,025	2,765	0	1,569	3,265	4,005
37,850	**37,900**	0	620	2,014	2,754	0	1,561	3,255	3,995
37,900	**37,950**	0	612	2,004	2,744	0	1,553	3,244	3,984
37,950	**38,000**	0	604	1,993	2,733	0	1,545	3,234	3,974
38,000	**38,050**	0	596	1,983	2,723	0	1,537	3,223	3,963
38,050	**38,100**	0	588	1,972	2,712	0	1,529	3,213	3,953
38,100	**38,150**	0	580	1,962	2,702	0	1,521	3,202	3,942
38,150	**38,200**	0	572	1,951	2,691	0	1,513	3,192	3,932
38,200	**38,250**	0	564	1,941	2,681	0	1,505	3,181	3,921
38,250	**38,300**	0	556	1,930	2,670	0	1,497	3,171	3,911
38,300	**38,350**	0	548	1,920	2,660	0	1,489	3,160	3,900
38,350	**38,400**	0	540	1,909	2,649	0	1,481	3,150	3,890
38,400	**38,450**	0	532	1,899	2,639	0	1,473	3,139	3,879
38,450	**38,500**	0	524	1,888	2,628	0	1,465	3,128	3,868
38,500	**38,550**	0	516	1,878	2,618	0	1,457	3,118	3,858
38,550	**38,600**	0	508	1,867	2,607	0	1,449	3,107	3,847
38,600	**38,650**	0	500	1,856	2,596	0	1,441	3,097	3,837
38,650	**38,700**	0	492	1,846	2,586	0	1,433	3,086	3,826
38,700	**38,750**	0	484	1,835	2,575	0	1,426	3,076	3,816
38,750	**38,800**	0	476	1,825	2,565	0	1,418	3,065	3,805
38,800	**38,850**	0	468	1,814	2,554	0	1,410	3,055	3,795
38,850	**38,900**	0	460	1,804	2,544	0	1,402	3,044	3,784
38,900	**38,950**	0	452	1,793	2,533	0	1,394	3,034	3,774
38,950	**39,000**	0	444	1,783	2,523	0	1,386	3,023	3,763
39,000	**39,050**	0	436	1,772	2,512	0	1,378	3,013	3,753
39,050	**39,100**	0	428	1,762	2,502	0	1,370	3,002	3,742
39,100	**39,150**	0	420	1,751	2,491	0	1,362	2,992	3,732
39,150	**39,200**	0	412	1,741	2,481	0	1,354	2,981	3,721
39,200	**39,250**	0	404	1,730	2,470	0	1,346	2,971	3,711
39,250	**39,300**	0	396	1,720	2,460	0	1,338	2,960	3,700
39,300	**39,350**	0	388	1,709	2,449	0	1,330	2,949	3,689
39,350	**39,400**	0	380	1,699	2,439	0	1,322	2,939	3,679
39,400	**39,450**	0	372	1,688	2,428	0	1,314	2,928	3,668
39,450	**39,500**	0	364	1,677	2,417	0	1,306	2,918	3,658
39,500	**39,550**	0	356	1,667	2,407	0	1,298	2,907	3,647
39,550	**39,600**	0	348	1,656	2,396	0	1,290	2,897	3,637
39,600	**39,650**	0	340	1,646	2,386	0	1,282	2,886	3,626
39,650	**39,700**	0	332	1,635	2,375	0	1,274	2,876	3,616
39,700	**39,750**	0	324	1,625	2,365	0	1,266	2,865	3,605
39,750	**39,800**	0	316	1,614	2,354	0	1,258	2,855	3,595
39,800	**39,850**	0	308	1,604	2,344	0	1,250	2,844	3,584
39,850	**39,900**	0	301	1,593	2,333	0	1,242	2,834	3,574
39,900	**39,950**	0	293	1,583	2,323	0	1,234	2,823	3,563
39,950	**40,000**	0	285	1,572	2,312	0	1,226	2,813	3,553

January 26, 2021

(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	277	1,562	2,302	0	1,218	2,802	3,542
40,050	**40,100**	0	269	1,551	2,291	0	1,210	2,792	3,532
40,100	**40,150**	0	261	1,541	2,281	0	1,202	2,781	3,521
40,150	**40,200**	0	253	1,530	2,270	0	1,194	2,770	3,510
40,200	**40,250**	0	245	1,520	2,260	0	1,186	2,760	3,500
40,250	**40,300**	0	237	1,509	2,249	0	1,178	2,749	3,489
40,300	**40,350**	0	229	1,498	2,238	0	1,170	2,739	3,479
40,350	**40,400**	0	221	1,488	2,228	0	1,162	2,728	3,468
40,400	**40,450**	0	213	1,477	2,217	0	1,154	2,718	3,458
40,450	**40,500**	0	205	1,467	2,207	0	1,146	2,707	3,447
40,500	**40,550**	0	197	1,456	2,196	0	1,138	2,697	3,437
40,550	**40,600**	0	189	1,446	2,186	0	1,130	2,686	3,426
40,600	**40,650**	0	181	1,435	2,175	0	1,122	2,676	3,416
40,650	**40,700**	0	173	1,425	2,165	0	1,114	2,665	3,405
40,700	**40,750**	0	165	1,414	2,154	0	1,106	2,655	3,395
40,750	**40,800**	0	157	1,404	2,144	0	1,098	2,644	3,384
40,800	**40,850**	0	149	1,393	2,133	0	1,090	2,634	3,374
40,850	**40,900**	0	141	1,383	2,123	0	1,082	2,623	3,363
40,900	**40,950**	0	133	1,372	2,112	0	1,074	2,613	3,353
40,950	**41,000**	0	125	1,362	2,102	0	1,066	2,602	3,342
41,000	**41,050**	0	117	1,351	2,091	0	1,058	2,591	3,331
41,050	**41,100**	0	109	1,341	2,081	0	1,050	2,581	3,321
41,100	**41,150**	0	101	1,330	2,070	0	1,042	2,570	3,310
41,150	**41,200**	0	93	1,319	2,059	0	1,034	2,560	3,300
41,200	**41,250**	0	85	1,309	2,049	0	1,026	2,549	3,289
41,250	**41,300**	0	77	1,298	2,038	0	1,018	2,539	3,279
41,300	**41,350**	0	69	1,288	2,028	0	1,010	2,528	3,268
41,350	**41,400**	0	61	1,277	2,017	0	1,002	2,518	3,258
41,400	**41,450**	0	53	1,267	2,007	0	994	2,507	3,247
41,450	**41,500**	0	45	1,256	1,996	0	986	2,497	3,237
41,500	**41,550**	0	37	1,246	1,986	0	978	2,486	3,226
41,550	**41,600**	0	29	1,235	1,975	0	970	2,476	3,216
41,600	**41,650**	0	21	1,225	1,965	0	962	2,465	3,205
41,650	**41,700**	0	13	1,214	1,954	0	954	2,455	3,195
41,700	**41,750**	0	5	1,204	1,944	0	946	2,444	3,184
41,750	**41,800**	0	*	1,193	1,933	0	938	2,434	3,174
41,800	**41,850**	0	0	1,183	1,923	0	930	2,423	3,163
41,850	**41,900**	0	0	1,172	1,912	0	922	2,412	3,152
41,900	**41,950**	0	0	1,161	1,901	0	914	2,402	3,142
41,950	**42,000**	0	0	1,151	1,891	0	906	2,391	3,131
42,000	**42,050**	0	0	1,140	1,880	0	898	2,381	3,121
42,050	**42,100**	0	0	1,130	1,870	0	890	2,370	3,110
42,100	**42,150**	0	0	1,119	1,859	0	882	2,360	3,100
42,150	**42,200**	0	0	1,109	1,849	0	874	2,349	3,089
42,200	**42,250**	0	0	1,098	1,838	0	866	2,339	3,079
42,250	**42,300**	0	0	1,088	1,828	0	858	2,328	3,068
42,300	**42,350**	0	0	1,077	1,817	0	850	2,318	3,058
42,350	**42,400**	0	0	1,067	1,807	0	842	2,307	3,047
42,400	**42,450**	0	0	1,056	1,796	0	834	2,297	3,037
42,450	**42,500**	0	0	1,046	1,786	0	826	2,286	3,026
42,500	**42,550**	0	0	1,035	1,775	0	818	2,276	3,016
42,550	**42,600**	0	0	1,025	1,765	0	810	2,265	3,005
42,600	**42,650**	0	0	1,014	1,754	0	802	2,255	2,995
42,650	**42,700**	0	0	1,004	1,744	0	794	2,244	2,984
42,700	**42,750**	0	0	993	1,733	0	786	2,233	2,973
42,750	**42,800**	0	0	982	1,722	0	778	2,223	2,963
42,800	**42,850**	0	0	972	1,712	0	770	2,212	2,952
42,850	**42,900**	0	0	961	1,701	0	762	2,202	2,942
42,900	**42,950**	0	0	951	1,691	0	754	2,191	2,931
42,950	**43,000**	0	0	940	1,680	0	746	2,181	2,921
43,000	**43,050**	0	0	930	1,670	0	738	2,170	2,910
43,050	**43,100**	0	0	919	1,659	0	730	2,160	2,900
43,100	**43,150**	0	0	909	1,649	0	722	2,149	2,889
43,150	**43,200**	0	0	898	1,638	0	714	2,139	2,879

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	888	1,628	0	706	2,128	2,868
43,250	**43,300**	0	0	877	1,617	0	698	2,118	2,858
43,300	**43,350**	0	0	867	1,607	0	690	2,107	2,847
43,350	**43,400**	0	0	856	1,596	0	682	2,097	2,837
43,400	**43,450**	0	0	846	1,586	0	674	2,086	2,826
43,450	**43,500**	0	0	835	1,575	0	666	2,075	2,815
43,500	**43,550**	0	0	825	1,565	0	658	2,065	2,805
43,550	**43,600**	0	0	814	1,554	0	650	2,054	2,794
43,600	**43,650**	0	0	803	1,543	0	642	2,044	2,784
43,650	**43,700**	0	0	793	1,533	0	634	2,033	2,773
43,700	**43,750**	0	0	782	1,522	0	627	2,023	2,763
43,750	**43,800**	0	0	772	1,512	0	619	2,012	2,752
43,800	**43,850**	0	0	761	1,501	0	611	2,002	2,742
43,850	**43,900**	0	0	751	1,491	0	603	1,991	2,731
43,900	**43,950**	0	0	740	1,480	0	595	1,981	2,721
43,950	**44,000**	0	0	730	1,470	0	587	1,970	2,710
44,000	**44,050**	0	0	719	1,459	0	579	1,960	2,700
44,050	**44,100**	0	0	709	1,449	0	571	1,949	2,689
44,100	**44,150**	0	0	698	1,438	0	563	1,939	2,679
44,150	**44,200**	0	0	688	1,428	0	555	1,928	2,668
44,200	**44,250**	0	0	677	1,417	0	547	1,918	2,658
44,250	**44,300**	0	0	667	1,407	0	539	1,907	2,647
44,300	**44,350**	0	0	656	1,396	0	531	1,896	2,636
44,350	**44,400**	0	0	646	1,386	0	523	1,886	2,626
44,400	**44,450**	0	0	635	1,375	0	515	1,875	2,615
44,450	**44,500**	0	0	624	1,364	0	507	1,865	2,605
44,500	**44,550**	0	0	614	1,354	0	499	1,854	2,594
44,550	**44,600**	0	0	603	1,343	0	491	1,844	2,584
44,600	**44,650**	0	0	593	1,333	0	483	1,833	2,573
44,650	**44,700**	0	0	582	1,322	0	475	1,823	2,563
44,700	**44,750**	0	0	572	1,312	0	467	1,812	2,552
44,750	**44,800**	0	0	561	1,301	0	459	1,802	2,542
44,800	**44,850**	0	0	551	1,291	0	451	1,791	2,531
44,850	**44,900**	0	0	540	1,280	0	443	1,781	2,521
44,900	**44,950**	0	0	530	1,270	0	435	1,770	2,510
44,950	**45,000**	0	0	519	1,259	0	427	1,760	2,500
45,000	**45,050**	0	0	509	1,249	0	419	1,749	2,489
45,050	**45,100**	0	0	498	1,238	0	411	1,739	2,479
45,100	**45,150**	0	0	488	1,228	0	403	1,728	2,468
45,150	**45,200**	0	0	477	1,217	0	395	1,717	2,457
45,200	**45,250**	0	0	467	1,207	0	387	1,707	2,447
45,250	**45,300**	0	0	456	1,196	0	379	1,696	2,436
45,300	**45,350**	0	0	445	1,185	0	371	1,686	2,426
45,350	**45,400**	0	0	435	1,175	0	363	1,675	2,415
45,400	**45,450**	0	0	424	1,164	0	355	1,665	2,405
45,450	**45,500**	0	0	414	1,154	0	347	1,654	2,394
45,500	**45,550**	0	0	403	1,143	0	339	1,644	2,384
45,550	**45,600**	0	0	393	1,133	0	331	1,633	2,373
45,600	**45,650**	0	0	382	1,122	0	323	1,623	2,363
45,650	**45,700**	0	0	372	1,112	0	315	1,612	2,352
45,700	**45,750**	0	0	361	1,101	0	307	1,602	2,342
45,750	**45,800**	0	0	351	1,091	0	299	1,591	2,331
45,800	**45,850**	0	0	340	1,080	0	291	1,581	2,321
45,850	**45,900**	0	0	330	1,070	0	283	1,570	2,310
45,900	**45,950**	0	0	319	1,059	0	275	1,560	2,300
45,950	**46,000**	0	0	309	1,049	0	267	1,549	2,289
46,000	**46,050**	0	0	298	1,038	0	259	1,538	2,278
46,050	**46,100**	0	0	288	1,028	0	251	1,528	2,268
46,100	**46,150**	0	0	277	1,017	0	243	1,517	2,257
46,150	**46,200**	0	0	266	1,006	0	235	1,507	2,247
46,200	**46,250**	0	0	256	996	0	227	1,496	2,236
46,250	**46,300**	0	0	245	985	0	219	1,486	2,226
46,300	**46,350**	0	0	235	975	0	211	1,475	2,215
46,350	**46,400**	0	0	224	964	0	203	1,465	2,205

January 26, 2021

* If the amount you are looking up from the worksheet is at least $41,750 but less than $41,756, and you have one qualifying child, your credit is $0. If the amount you are looking up from the worksheet is $41,756 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	214	954	0	195	1,454	2,194
46,450	46,500	0	0	203	943	0	187	1,444	2,184
46,500	46,550	0	0	193	933	0	179	1,433	2,173
46,550	46,600	0	0	182	922	0	171	1,423	2,163
46,600	46,650	0	0	172	912	0	163	1,412	2,152
46,650	46,700	0	0	161	901	0	155	1,402	2,142
46,700	46,750	0	0	151	891	0	147	1,391	2,131
46,750	46,800	0	0	140	880	0	139	1,381	2,121
46,800	46,850	0	0	130	870	0	131	1,370	2,110
46,850	46,900	0	0	119	859	0	123	1,359	2,099
46,900	46,950	0	0	108	848	0	115	1,349	2,089
46,950	47,000	0	0	98	838	0	107	1,338	2,078
47,000	47,050	0	0	87	827	0	99	1,328	2,068
47,050	47,100	0	0	77	817	0	91	1,317	2,057
47,100	47,150	0	0	66	806	0	83	1,307	2,047
47,150	47,200	0	0	56	796	0	75	1,296	2,036
47,200	47,250	0	0	45	785	0	67	1,286	2,026
47,250	47,300	0	0	35	775	0	59	1,275	2,015
47,300	47,350	0	0	24	764	0	51	1,265	2,005
47,350	47,400	0	0	14	754	0	43	1,254	1,994
47,400	47,450	0	0	*	743	0	35	1,244	1,984
47,450	47,500	0	0	0	733	0	27	1,233	1,973
47,500	47,550	0	0	0	722	0	19	1,223	1,963
47,550	47,600	0	0	0	712	0	11	1,212	1,952
47,600	47,650	0	0	0	701	0	**	1,202	1,942
47,650	47,700	0	0	0	691	0	0	1,191	1,931
47,700	47,750	0	0	0	680	0	0	1,180	1,920
47,750	47,800	0	0	0	669	0	0	1,170	1,910
47,800	47,850	0	0	0	659	0	0	1,159	1,899
47,850	47,900	0	0	0	648	0	0	1,149	1,889
47,900	47,950	0	0	0	638	0	0	1,138	1,878
47,950	48,000	0	0	0	627	0	0	1,128	1,868
48,000	48,050	0	0	0	617	0	0	1,117	1,857
48,050	48,100	0	0	0	606	0	0	1,107	1,847
48,100	48,150	0	0	0	596	0	0	1,096	1,836
48,150	48,200	0	0	0	585	0	0	1,086	1,826
48,200	48,250	0	0	0	575	0	0	1,075	1,815
48,250	48,300	0	0	0	564	0	0	1,065	1,805
48,300	48,350	0	0	0	554	0	0	1,054	1,794
48,350	48,400	0	0	0	543	0	0	1,044	1,784
48,400	48,450	0	0	0	533	0	0	1,033	1,773
48,450	48,500	0	0	0	522	0	0	1,022	1,762
48,500	48,550	0	0	0	512	0	0	1,012	1,752
48,550	48,600	0	0	0	501	0	0	1,001	1,741
48,600	48,650	0	0	0	490	0	0	991	1,731
48,650	48,700	0	0	0	480	0	0	980	1,720
48,700	48,750	0	0	0	469	0	0	970	1,710
48,750	48,800	0	0	0	459	0	0	959	1,699
48,800	48,850	0	0	0	448	0	0	949	1,689
48,850	48,900	0	0	0	438	0	0	938	1,678
48,900	48,950	0	0	0	427	0	0	928	1,668
48,950	49,000	0	0	0	417	0	0	917	1,657
49,000	49,050	0	0	0	406	0	0	907	1,647
49,050	49,100	0	0	0	396	0	0	896	1,636
49,100	49,150	0	0	0	385	0	0	886	1,626
49,150	49,200	0	0	0	375	0	0	875	1,615

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	364	0	0	865	1,605
49,250	49,300	0	0	0	354	0	0	854	1,594
49,300	49,350	0	0	0	343	0	0	843	1,583
49,350	49,400	0	0	0	333	0	0	833	1,573
49,400	49,450	0	0	0	322	0	0	822	1,562
49,450	49,500	0	0	0	311	0	0	812	1,552
49,500	49,550	0	0	0	301	0	0	801	1,541
49,550	49,600	0	0	0	290	0	0	791	1,531
49,600	49,650	0	0	0	280	0	0	780	1,520
49,650	49,700	0	0	0	269	0	0	770	1,510
49,700	49,750	0	0	0	259	0	0	759	1,499
49,750	49,800	0	0	0	248	0	0	749	1,489
49,800	49,850	0	0	0	238	0	0	738	1,478
49,850	49,900	0	0	0	227	0	0	728	1,468
49,900	49,950	0	0	0	217	0	0	717	1,457
49,950	50,000	0	0	0	206	0	0	707	1,447
50,000	50,050	0	0	0	196	0	0	696	1,436
50,050	50,100	0	0	0	185	0	0	686	1,426
50,100	50,150	0	0	0	175	0	0	675	1,415
50,150	50,200	0	0	0	164	0	0	664	1,404
50,200	50,250	0	0	0	154	0	0	654	1,394
50,250	50,300	0	0	0	143	0	0	643	1,383
50,300	50,350	0	0	0	132	0	0	633	1,373
50,350	50,400	0	0	0	122	0	0	622	1,362
50,400	50,450	0	0	0	111	0	0	612	1,352
50,450	50,500	0	0	0	101	0	0	601	1,341
50,500	50,550	0	0	0	90	0	0	591	1,331
50,550	50,600	0	0	0	80	0	0	580	1,320
50,600	50,650	0	0	0	69	0	0	570	1,310
50,650	50,700	0	0	0	59	0	0	559	1,299
50,700	50,750	0	0	0	48	0	0	549	1,289
50,750	50,800	0	0	0	38	0	0	538	1,278
50,800	50,850	0	0	0	27	0	0	528	1,268
50,850	50,900	0	0	0	17	0	0	517	1,257
50,900	50,950	0	0	0	6	0	0	507	1,247
50,950	51,000	0	0	0	***	0	0	496	1,236
51,000	51,050	0	0	0	0	0	0	485	1,225
51,050	51,100	0	0	0	0	0	0	475	1,215
51,100	51,150	0	0	0	0	0	0	464	1,204
51,150	51,200	0	0	0	0	0	0	454	1,194
51,200	51,250	0	0	0	0	0	0	443	1,183
51,250	51,300	0	0	0	0	0	0	433	1,173
51,300	51,350	0	0	0	0	0	0	422	1,162
51,350	51,400	0	0	0	0	0	0	412	1,152
51,400	51,450	0	0	0	0	0	0	401	1,141
51,450	51,500	0	0	0	0	0	0	391	1,131
51,500	51,550	0	0	0	0	0	0	380	1,120
51,550	51,600	0	0	0	0	0	0	370	1,110
51,600	51,650	0	0	0	0	0	0	359	1,099
51,650	51,700	0	0	0	0	0	0	349	1,089
51,700	51,750	0	0	0	0	0	0	338	1,078
51,750	51,800	0	0	0	0	0	0	328	1,068
51,800	51,850	0	0	0	0	0	0	317	1,057
51,850	51,900	0	0	0	0	0	0	306	1,046
51,900	51,950	0	0	0	0	0	0	296	1,036
51,950	52,000	0	0	0	0	0	0	285	1,025

DRAFT AS OF January 28, 202

* If the amount you are looking up from the worksheet is at least $47,400 but less than $47,440, and you have two qualifying children, your credit is $4.
If the amount you are looking up from the worksheet is $47,440 or more, and you have two qualifying children, you can't take the credit.

** If the amount you are looking up from the worksheet is at least $47,600 but less than $47,646, and you have one qualifying child, your credit is $4.
If the amount you are looking up from the worksheet is $47,646 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 $50,950 but less than $50,954, and you have three qualifying children, your credit is $0.
If the amount you are looking up from the worksheet is $50,954 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	275	1,015
52,050	52,100	0	0	0	0	0	0	264	1,004
52,100	52,150	0	0	0	0	0	0	254	994
52,150	52,200	0	0	0	0	0	0	243	983
52,200	52,250	0	0	0	0	0	0	233	973
52,250	52,300	0	0	0	0	0	0	222	962
52,300	52,350	0	0	0	0	0	0	212	952
52,350	52,400	0	0	0	0	0	0	201	941
52,400	52,450	0	0	0	0	0	0	191	931
52,450	52,500	0	0	0	0	0	0	180	920
52,500	52,550	0	0	0	0	0	0	170	910
52,550	52,600	0	0	0	0	0	0	159	899
52,600	52,650	0	0	0	0	0	0	149	889
52,650	52,700	0	0	0	0	0	0	138	878
52,700	52,750	0	0	0	0	0	0	127	867
52,750	52,800	0	0	0	0	0	0	117	857
52,800	52,850	0	0	0	0	0	0	106	846
52,850	52,900	0	0	0	0	0	0	96	836
52,900	52,950	0	0	0	0	0	0	85	825
52,950	53,000	0	0	0	0	0	0	75	815
53,000	53,050	0	0	0	0	0	0	64	804
53,050	53,100	0	0	0	0	0	0	54	794
53,100	53,150	0	0	0	0	0	0	43	783
53,150	53,200	0	0	0	0	0	0	33	773
53,200	53,250	0	0	0	0	0	0	22	762
53,250	53,300	0	0	0	0	0	0	12	752
53,300	53,350	0	0	0	0	0	0	*	741
53,350	53,400	0	0	0	0	0	0	0	731
53,400	53,450	0	0	0	0	0	0	0	720
53,450	53,500	0	0	0	0	0	0	0	709
53,500	53,550	0	0	0	0	0	0	0	699
53,550	53,600	0	0	0	0	0	0	0	688
53,600	53,650	0	0	0	0	0	0	0	678
53,650	53,700	0	0	0	0	0	0	0	667
53,700	53,750	0	0	0	0	0	0	0	657
53,750	53,800	0	0	0	0	0	0	0	646
53,800	53,850	0	0	0	0	0	0	0	636
53,850	53,900	0	0	0	0	0	0	0	625
53,900	53,950	0	0	0	0	0	0	0	615
53,950	54,000	0	0	0	0	0	0	0	604
54,000	54,050	0	0	0	0	0	0	0	594
54,050	54,100	0	0	0	0	0	0	0	583
54,100	54,150	0	0	0	0	0	0	0	573
54,150	54,200	0	0	0	0	0	0	0	562
54,200	54,250	0	0	0	0	0	0	0	552
54,250	54,300	0	0	0	0	0	0	0	541
54,300	54,350	0	0	0	0	0	0	0	530
54,350	54,400	0	0	0	0	0	0	0	520
54,400	54,450	0	0	0	0	0	0	0	509
54,450	54,500	0	0	0	0	0	0	0	499
54,500	54,550	0	0	0	0	0	0	0	488
54,550	54,600	0	0	0	0	0	0	0	478
54,600	54,650	0	0	0	0	0	0	0	467
54,650	54,700	0	0	0	0	0	0	0	457
54,700	54,750	0	0	0	0	0	0	0	446
54,750	54,800	0	0	0	0	0	0	0	436

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–			
54,800	54,850	0	0	0	0	0	0	0	425
54,850	54,900	0	0	0	0	0	0	0	415
54,900	54,950	0	0	0	0	0	0	0	404
54,950	55,000	0	0	0	0	0	0	0	394
55,000	55,050	0	0	0	0	0	0	0	383
55,050	55,100	0	0	0	0	0	0	0	373
55,100	55,150	0	0	0	0	0	0	0	362
55,150	55,200	0	0	0	0	0	0	0	351
55,200	55,250	0	0	0	0	0	0	0	341
55,250	55,300	0	0	0	0	0	0	0	330
55,300	55,350	0	0	0	0	0	0	0	320
55,350	55,400	0	0	0	0	0	0	0	309
55,400	55,450	0	0	0	0	0	0	0	299
55,450	55,500	0	0	0	0	0	0	0	288
55,500	55,550	0	0	0	0	0	0	0	278
55,550	55,600	0	0	0	0	0	0	0	267
55,600	55,650	0	0	0	0	0	0	0	257
55,650	55,700	0	0	0	0	0	0	0	246
55,700	55,750	0	0	0	0	0	0	0	236
55,750	55,800	0	0	0	0	0	0	0	225
55,800	55,850	0	0	0	0	0	0	0	215
55,850	55,900	0	0	0	0	0	0	0	204
55,900	55,950	0	0	0	0	0	0	0	194
55,950	56,000	0	0	0	0	0	0	0	183
56,000	56,050	0	0	0	0	0	0	0	172
56,050	56,100	0	0	0	0	0	0	0	162
56,100	56,150	0	0	0	0	0	0	0	151
56,150	56,200	0	0	0	0	0	0	0	141
56,200	56,250	0	0	0	0	0	0	0	130
56,250	56,300	0	0	0	0	0	0	0	120
56,300	56,350	0	0	0	0	0	0	0	109
56,350	56,400	0	0	0	0	0	0	0	99
56,400	56,450	0	0	0	0	0	0	0	88
56,450	56,500	0	0	0	0	0	0	0	78
56,500	56,550	0	0	0	0	0	0	0	67
56,550	56,600	0	0	0	0	0	0	0	57
56,600	56,650	0	0	0	0	0	0	0	46
56,650	56,700	0	0	0	0	0	0	0	36
56,700	56,750	0	0	0	0	0	0	0	25
56,750	56,800	0	0	0	0	0	0	0	15
56,800	56,844	0	0	0	0	0	0	0	**

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* If the amount you are looking up from the worksheet is at least $53,300 but less than $53,330, and you have two qualifying children, your credit is $3. If the amount you are looking up from the worksheet is $53,330 or more, and you have two qualifying children, you can't take the credit.

** If the amount you are looking up from the worksheet is at least $56,800 but less than $56,844, and you have three qualifying children, your credit is $5.

If the amount you are looking up from the worksheet is $56,844 or more, and you have three 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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