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Most forms and publications have a page on IRS.gov: [IRS.gov/Form1040](https://www.irs.gov/Form1040) for Form 1040; [IRS.gov/Pub501](https://www.irs.gov/Pub501) for Pub. 501; [IRS.gov/W4](https://www.irs.gov/W4) for Form W-4; and [IRS.gov/ScheduleA](https://www.irs.gov/ScheduleA) for Schedule A (Form 1040), for example, and similarly for other forms, pubs, and schedules for Form 1040. When typing in a link, type it into the address bar of your browser, not a Search box on IRS.gov.

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Department of the Treasury  
Internal Revenue Service

## Publication 596

Cat. No. 15173A

# Earned Income Credit (EIC)

For use in preparing

**2023** Returns



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## Future Developments

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

## What Is the EIC?

The EIC is a tax credit for certain people who work and have earned income under \$63,398. A tax credit usually

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

## Can I Claim the EIC?

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

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

First, you must meet all the rules in this column.		Second, you must meet all the rules in 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
<b>1.</b> Your adjusted gross income (AGI) must be less than: <ul style="list-style-type: none"><li>• \$56,838 (\$63,398 for married filing jointly) if you have three or more qualifying children who have valid social security numbers (SSNs),</li><li>• \$52,918 (\$59,478 for married filing jointly) if you have two qualifying children who have valid SSNs,</li><li>• \$46,560 (\$53,120 for married filing jointly) if you have one qualifying child who has a valid SSN, or</li><li>• \$17,640 (\$24,210 for married filing jointly) if you don't have a qualifying child who has a valid SSN.</li></ul>	<b>2.</b> You must have a valid social security number (SSN) by the due date of your 2023 return (including extensions). <b>3.</b> You must meet certain requirements if you are separated from your spouse and not filing a joint return. <b>4.</b> You must be a U.S. citizen or resident alien all year. <b>5.</b> You can't file Form 2555 (relating to foreign earned income). <b>6.</b> Your investment income must be \$11,000 or less. <b>7.</b> You must have earned income.	<b>8.</b> Your child must meet the relationship, age, residency, and joint return tests. <b>9.</b> Your qualifying child can't be used by more than one person to claim the EIC. <b>10.</b> You can't be a qualifying child of another person.	<b>11.</b> You must meet the age requirements. <b>12.</b> You can't be the dependent of another person. <b>13.</b> You can't be a qualifying child of another person. <b>14.</b> You must have lived in the United States more than half of the year.	<b>15.</b> Your earned income must be less than: <ul style="list-style-type: none"><li>• \$56,838 (\$63,398 for married filing jointly) if you have three or more qualifying children who have valid SSNs,</li><li>• \$52,918 (\$59,478 for married filing jointly) if you have two qualifying children who have valid SSNs,</li><li>• \$46,560 (\$53,120 for married filing jointly) if you have one qualifying child who has a valid SSN, or</li><li>• \$17,640 (\$24,210 for married filing jointly) if you don't have a qualifying child who has a valid SSN.</li></ul>

## Do I Need This Publication?

Certain people who file Form 1040 or 1040-SR must use Worksheet 1 in this publication, instead of Step 2 in their Form 1040 instructions, when they are checking whether they can take the EIC. You are one of those people if any of the following statements are true for 2023.

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

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

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



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## 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 \$17,640 (\$24,210 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.

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## 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.

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## Is There Help Online?

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

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## What's New for 2023

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

- You have three or more qualifying children who have valid SSNs and you earned less than \$56,838 (\$63,398 if married filing jointly),
- You have two qualifying children who have valid SSNs and you earned less than \$52,918 (\$59,478 if married filing jointly),
- You have one qualifying child who has a valid SSN and you earned less than \$46,560 (\$53,120 if married filing jointly), or
- You don't have a qualifying child who has a valid SSN and you earned less than \$17,640 (\$24,210 if married filing jointly).

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

**Investment income amount.** The maximum amount of investment income you can have and still get the credit is \$11,000. See [Rule 6 Your Investment Income Must Be \\$11,000 or Less](#).

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## Reminders

**Self-only EIC.** If your qualifying child is treated under the tiebreaker rules as the qualifying child of another person for 2023, you may be able to take the EIC using the rules in chapter 3 for taxpayers who don't have a qualifying child.

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

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

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

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

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

In addition, when determining eligibility, the refund can't be counted as a resource for at least 12 months after you receive it. Check with your local benefit coordinator to find out if your refund will affect your benefits.

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

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

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

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

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

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

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

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

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

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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.

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

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

- \$56,838 (\$63,398 for married filing jointly) if you have three or more qualifying children who have valid SSNs,
- \$52,918 (\$59,478 for married filing jointly) if you have two qualifying children who have valid SSNs,
- \$46,560 (\$53,120 for married filing jointly) if you have one qualifying child who has a valid SSN, or
- \$17,640 (\$24,210 for married filing jointly) if you don't have a qualifying child who has a valid SSN.

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

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

**Example—AGI is more than limit.** Your AGI is \$50,000, you are single, and you have one qualifying child who has a valid SSN. You can't claim the EIC because your AGI isn't less than \$46,560. However, if your filing status was married filing jointly, you might be able to claim the EIC because your AGI is less than \$53,120.

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

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## 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 2023 return (including extensions).

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

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### 1.

## Rules for Everyone

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

or before the due date of your 2023 return (including extensions), you may be eligible to claim a self-only EIC if you are otherwise eligible. For information about how to complete Schedule EIC if your qualifying child or children don't have valid SSNs issued on or before the due date of your return, see Schedule EIC.

An SSN is valid for the EIC unless it was issued after the due date of your 2023 return (including extensions) or it was issued solely to apply for or receive a federally funded benefit and does not authorize you to work. An example of a federally funded benefit is Medicaid.



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

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

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

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

If an SSN for you or your spouse is missing from your return because either you or your spouse didn't have a valid SSN on or before the due date of your 2023 return (including extensions) and you later get a valid SSN, you can't file an amended return to claim the EIC. However, if you or your spouse were issued an SSN that wasn't valid for the EIC, but by the due date of your 2023 return (including extensions) you or your spouse became eligible for a social security card without "Not valid for employment" printed on it, you may claim the EIC on an original or amended 2023 return even if the social security card wasn't updated by the due date of your 2023 return (including extensions).

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

**No SSN.** If you don't have a valid SSN on or before the due date of your 2023 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 2023 return.

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

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

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

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

**Special rule for separated spouses.** You can claim the EIC if you are married, not filing a joint return, had a qualifying child who lived with you for more than half of 2023, and either of the following apply.

- You lived apart from your spouse for the last 6 months of 2023, or
- You are legally separated according to your state law under a written separation agreement or a decree of separate maintenance and you didn't live in the same household as your spouse at the end of 2023.

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



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



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

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

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

you need more information on making this choice, get Pub. 519, U.S. Tax Guide for Aliens. If you were a nonresident alien for any part of the year and your filing status isn't married filing jointly, enter "No" on the dotted line next to line 27 (Form 1040 or 1040-SR).

U.S. Citizens and Resident Aliens Abroad, for more detailed information.

## Rule 5—You Cannot File Form 2555

You can't claim the EIC if you file Form 2555, Foreign Earned Income. You file these forms to exclude income earned in foreign countries from your gross income, or to deduct or exclude a foreign housing amount. U.S. territories aren't foreign countries. See Pub. 54, Tax Guide for

## Rule 6—Your Investment Income Must Be \$11,000 or Less

You can't claim the EIC unless your investment income is \$11,000 or less. If your investment income is more than \$11,000, you can't claim the credit.

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

### Worksheet 1. Investment Income

Keep for Your Records



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

Interest and Dividends	
1. Enter any amount from Form 1040 or 1040-SR, line 2b	1. _____
2. Enter any amount from Form 1040 or 1040-SR, line 2a, plus any amount on Form 8814, line 1b	2. _____
3. Enter any amount from Form 1040 or 1040-SR, line 3b	3. _____
4. Enter the amount from Schedule 1 (Form 1040), line 8z, that is from Form 8814 if you are filing that form to report your child's interest and dividend income on your return. (If your child received an Alaska Permanent Fund dividend, use Worksheet 2 in this chapter to figure the amount to enter on this line.)	4. _____
Capital Gain Net Income	
5. Enter the amount from Form 1040 or 1040-SR, line 7. If the amount on that line is a loss, enter -0-	5. _____
6. Enter any gain from Form 4797, Sales of Business Property, line 7. If the amount on that line is a loss, enter -0-. (But, if you completed lines 8 and 9 of Form 4797, enter the amount from line 9 instead.)	6. _____
7. Subtract line 6 of this worksheet from line 5 of this worksheet. (If the result is less than zero, enter -0-.)	7. _____
Royalties and Rental Income From Personal Property	
8. Enter any royalty income from Schedule E, line 23b, plus any income from the rental of personal property shown on Schedule 1 (Form 1040), line 8l	8. _____
9. Enter any expenses from Schedule E, line 20, related to royalty income, plus any expenses from the rental of personal property deducted on Schedule 1 (Form 1040), line 24b	9. _____
10. Subtract the amount on line 9 of this worksheet from the amount on line 8. (If the result is less than zero, enter -0-.)	10. _____
Passive Activities	
11. Enter the total of any net income from passive activities (such as income included on Schedule E, line 26, 29a (col. (h)), 34a (col. (d)), or 40; or an ordinary gain identified as "FPA" on Form 4797, line 10). (See instructions below for lines 11 and 12.)	11. _____
12. Enter the total of any losses from passive activities (such as losses included on Schedule E, line 26, 29b (col. (g)), 34b (col. (c)), or 40; or an ordinary loss identified as "PAL" on Form 4797, line 10). (See instructions below for lines 11 and 12.)	12. _____
13. Combine the amounts on lines 11 and 12 of this worksheet. (If the result is less than zero, enter -0-.)	13. _____
14. Add the amounts on lines 1, 2, 3, 4, 7, 10, and 13. Enter the total. <b>This is your investment income</b>	14. _____
15. Is the amount on line 14 more than \$11,000? <input type="checkbox"/> <b>Yes.</b> You can't take the credit. <input type="checkbox"/> <b>No.</b> Go to <i>Step 3</i> of the Form 1040 instructions for line 27 to find out if you can take the credit (unless you are using this publication to find out if you can take the credit; in that case, go to <i>Rule 7</i> next).	
<b>Instructions for lines 11 and 12.</b> In figuring the amount to enter on lines 11 and 12, don't take into account any royalty income (or loss) included on line 26 of Schedule E or any income (or loss) included in your earned income or on line 1, 2, 3, 4, 7, or 10 of this worksheet. To find out if the income on line 26 or line 40 of Schedule E is from a passive activity, see the Schedule E instructions. If any of the rental real estate income (or loss) included on Schedule E, line 26, isn't from a passive activity, enter "NPA" and the amount of that income (or loss) on the dotted line next to line 26.	





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

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

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

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

## Rule 7—You Must Have Earned Income

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

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

### Earned Income

Earned income includes all of the following types of income.

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

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

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

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

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

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

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

**Minister's housing.** The rental value of a home or a housing allowance provided to a minister as part of the minister's pay generally isn't subject to income tax but is included in net earnings from self-employment. For that reason, it is included in earned income for the EIC (except in the cases described in [Approved Form 4361 or Form 4029](#) 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 and lockout benefits.** Benefits paid to you as strike or lockout benefits, including both cash and the fair market value of other property (other than bona fide gifts), are generally taxable to you. If strike and lockout benefits are taxable, the benefits are generally earned income. You should report the amount of your taxable strike and lockout benefits on Form 1040 or 1040-SR, line 1h.



## Approved Form 4361 or Form 4029

This section is for persons who have an approved:

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

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

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

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

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

## Disability Benefits

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

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

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

## Income That Is Not Earned Income

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

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

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

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

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

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

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

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



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

## 2.

# Rules if You Have a Qualifying Child

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

Follow these rules if you have a child who meets the conditions to be your qualifying child for purposes of claiming the EIC, even if the child who qualifies you to claim the EIC doesn't have a valid SSN issued on or before the due date of your 2023 return (including extensions).

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

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



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

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

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

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

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

### Relationship Test

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

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

The following definitions clarify the relationship test.

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

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

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

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

### Age Test

Your child must be:

1. Under age 19 at the end of 2023 and younger than you (or your spouse, if filing jointly);
2. Under age 24 at the end of 2023, a student, and younger than you (or your spouse, if filing jointly); or
3. Permanently and totally disabled at any time during 2023, regardless of age.

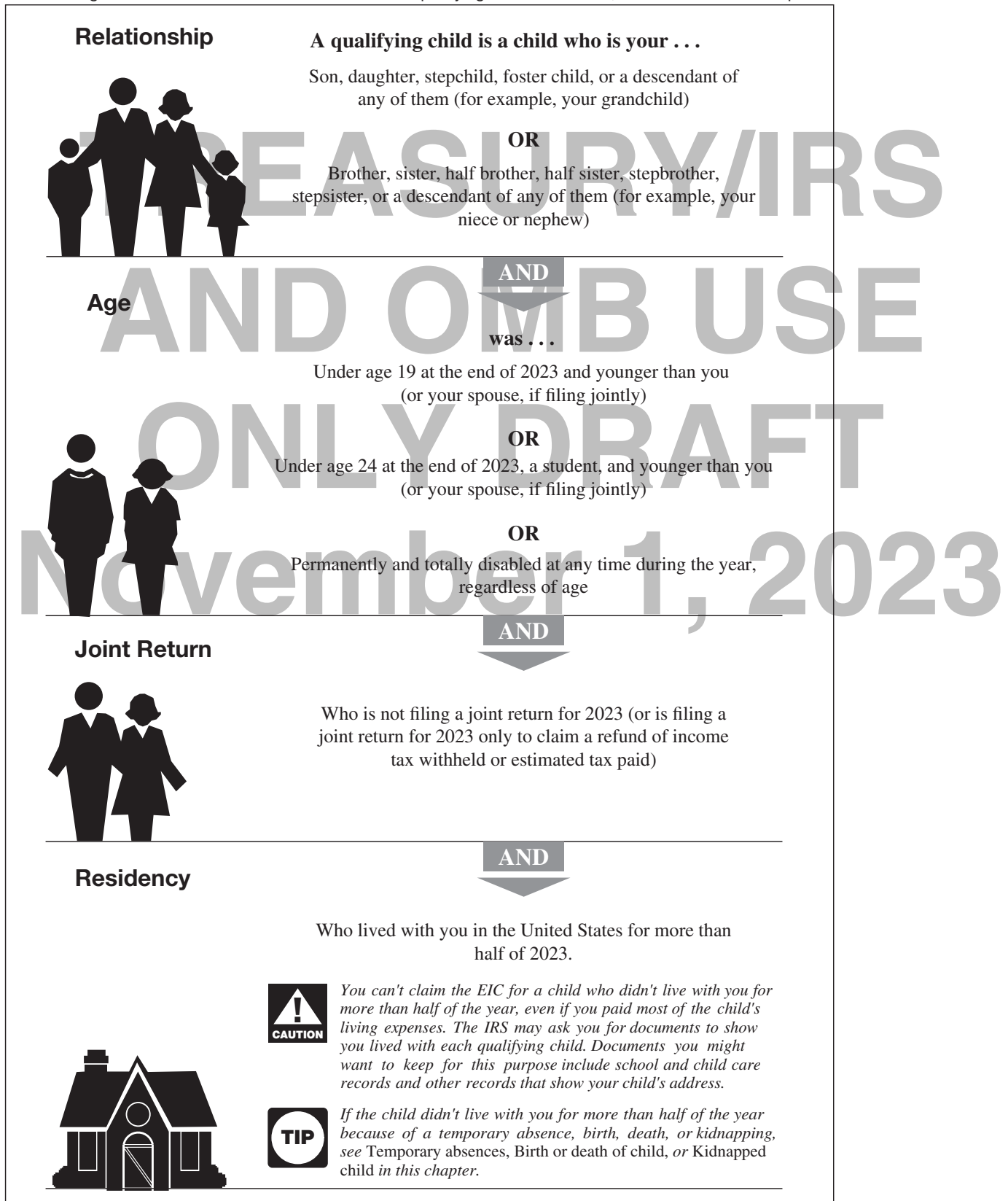
The following examples and definitions clarify the age test.

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

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

## Figure A. Tests for Qualifying Child

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





**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 B is younger than your spouse, B is your qualifying child, even though B isn't younger than you.

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

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

The 5 calendar months need not be consecutive.

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

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

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

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

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

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

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

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

For examples of substantial gainful activity, see Pub. 524.

## Residency Test

Your child must have lived with you in the United States for more than half of 2023.



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

The following paragraphs clarify the residency test.

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

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

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

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

**Birth or death of child.** A child who was born or died in 2023 is treated as having lived with you for more than half of 2023 if your home was the child's home for more than half the time the child was alive in 2023.

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

**Adopted child.** If you adopted a child in 2023, and that child was lawfully placed with you for legal adoption by you in 2023, or the child was an eligible foster child placed with you during 2023, the child is considered to have lived with you for more than half of 2023 if your main home was this child's main home for more than half the time this child was adopted or placed with you in 2023.

**Kidnapped child.** A kidnapped child is treated as living with you for more than half of the year if the child lived with you for more than half the part of the year before the date of the kidnapping or following the date of the child's return. The child must be presumed by law enforcement authorities to have been kidnapped by someone who isn't a

member of your family or the child's family. This treatment applies for all years until the child is returned. However, the last year this treatment can apply is the earlier of:

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

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

## Joint Return Test

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

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

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

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

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

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

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



**Social security number (SSN).** To claim a higher EIC amount based on a qualifying child, that qualifying child must have a valid SSN issued on or before the due date of your 2023 return (including extensions), unless the child was born and died in 2023 and you attach to your return a copy of the child's birth certificate, death certificate, or hospital records showing a live birth. You can't claim a higher EIC amount on the basis of a qualifying child if:

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

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



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



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

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

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

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

## 5. The EIC.

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

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

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

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



**TIP** If your qualifying child is treated under the tiebreaker rules as the qualifying child of another person for 2023, 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 2023, you may be able to take the EIC using a different qualifying child, or take the EIC using the rules in chapter 3 for people who don't have a qualifying child.

**If the other person cannot claim the EIC.** If you and someone else have the same qualifying child but the other

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

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

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

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

**Example 3—Two persons claim same child.** The facts are the same as in *Example 1* except that you and your parent both claim S as a qualifying child. In this case, you as the child's parent will be the only one allowed to claim S as a qualifying child for the EIC and the other tax benefits listed earlier for which you qualify. The IRS will disallow your parent's claim to the EIC and any of the other tax benefits listed earlier based on S. Your parent can't take the EIC for a taxpayer without a qualifying child because your parent's AGI is more than \$17,640.

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

**Example 5—Taxpayer who is a qualifying child.** The facts are the same as in *Example 1* except that you are only 18 years old. This means you are a qualifying



child of your parent. Because of *Rule 10*, discussed next, you can't claim the EIC and can't claim S as a qualifying child. Only your parent may be able to treat S as a qualifying child to claim the EIC. If your parent meets all the other requirements for claiming the EIC and you don't claim S as a qualifying child for any of the other tax benefits listed earlier, your parent can claim both you and S as qualifying children for the EIC.

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

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

**Example 8—Separated parents.** You, your spouse, and your 10-year-old child, J, lived together until August 1, 2023, when your spouse moved out of the household. In August and September, J lived with you. For the rest of the year, J lived with J's other parent. J is a qualifying child of both you and your spouse because J lived with each of you for more than half the year and because J met the relationship, age, and joint return tests for both of you. At the end of the year, you and your spouse still weren't divorced, legally separated, or separated under a written separation agreement, so the [Special rule for divorced or separated parents \(or parents who live apart\)](#) doesn't apply.

You and your spouse will file separate returns. Your spouse agrees to let you treat J as a qualifying child. This means, if your spouse doesn't claim J as a qualifying child for any of the tax benefits listed earlier, you can claim J as a qualifying child for any tax benefit listed earlier for which you qualify. However, you can't take the EIC because you and your spouse didn't live apart for the last 6 months of 2023 and, while you did live apart at the end of 2023, you aren't legally separated under a written separation agreement or decree of separate maintenance. Therefore, you don't meet the requirements for certain separated spouses to take the EIC when they don't file a joint return. See *Rule 3*. You also can't take the credit for child and dependent care expenses because your filing status is married filing separately and you and your spouse didn't live apart for the last 6 months of 2023. See Pub. 503.

**Example 9—Separated parents claim same child.** The facts are the same as in *Example 8*, except that you and your spouse both claim J as a qualifying child. In this case, only your spouse will be allowed to treat J as a qualifying child. This is because, during 2023, J lived with your spouse longer than with you. You can't claim the EIC because you are a separated spouse who isn't filing a joint return and you don't have a qualifying child. However, your spouse's filing status is also married filing separately, so

your spouse can't claim the EIC because you and your spouse didn't live apart for the last 6 months of 2023 or you aren't legally separated under a written separation agreement or decree of separate maintenance. Therefore, your spouse doesn't meet the requirements to claim the EIC as a separated spouse who isn't filing a joint return. See *Rule 3*. Your spouse also can't take the credit for child and dependent care expenses because your spouse's filing status is married filing separately and you and your spouse didn't live apart for the last 6 months of 2023. See Pub. 503.

**Example 10—Unmarried parents.** You, your 5-year-old child, L, and L's other parent lived together all year. You and L's other parent aren't married. L is a qualifying child of both you and L's other parent because L meets the relationship, age, residency, and joint return tests for both you and L's other parent. Your earned income and AGI are \$12,000, and L's other parent's earned income and AGI are \$14,000. Neither of you had any other income. L's other parent agrees to let you treat the child as a qualifying child. This means if L's other parent doesn't claim L as a qualifying child for the EIC or any of the other tax benefits listed earlier, you can claim L 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 L's other parent both claim L as a qualifying child. In this case, only L's other parent will be allowed to treat L as a qualifying child. This is because L's other parent's AGI, \$14,000, is more than your AGI, \$12,000. You can claim the EIC without a qualifying child.

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

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

1. The parents:
  - a. Are divorced or legally separated under a decree of divorce or separate maintenance;
  - b. Are separated under a written separation agreement; or
  - c. Lived apart at all times during the last 6 months of 2023.

2. The child received over half of the child's support for the year from the parents.
3. The child is in the custody of one or both parents for more than half of 2023.
4. Either of the following statements is true.
  - a. The custodial parent signs Form 8332 or a substantially similar statement that the custodial parent will not claim the child as a dependent for the year, and the noncustodial parent attaches the form or statement to their return. If the divorce decree or separation agreement went into effect after 1984 and before 2009, the noncustodial parent may be able to attach certain pages from the decree or agreement instead of Form 8332.
  - b. A pre-1985 decree of divorce or separate maintenance or written separation agreement that applies to 2023 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 2023.

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

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

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

1. You are that person's son, daughter, stepchild, foster child, or a descendant of any of them. Or, you are that person's brother, sister, half brother, half sister, stepbrother, stepsister, or a descendant of any of them.
2. You were:
  - a. Under age 19 at the end of the year and younger than that person (or that person's spouse, if the person files jointly);
  - b. Under age 24 at the end of the year, a 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 child lived with your parent all year. You are 22 years old, unmarried, and attended a trade school full time. You had a part-time job and earned \$5,700. You had no other income. Because you meet the relationship, age, residency, and joint return tests, you are a qualifying child of your parent. Your parent can claim the EIC if your parent meets all the other requirements. Because you are your parent's qualifying child, you can't claim the EIC. This is so even if your parent can't or doesn't claim the EIC.

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

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

**Example 1—Return not required.** The facts are the same as in the last example except your parent had no gross income, isn't required to file a 2023 tax return, and doesn't file a 2023 tax return. As a result, you aren't your parent's qualifying child. You can claim the EIC if you meet all the other requirements to do so.

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

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

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### 3.

## Rules If You Do Not Have a Qualifying Child

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

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



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

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

You must be at least age 25 but under age 65 at the end of 2023. 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 2023. 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, 1958, and before January 2, 1999. If you are married filing a joint return, you meet the age test if either you or your spouse was born after December 31, 1958, and before January 2, 1999.

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 2023, you meet the age test if you are

at least age 25 but under age 65 at the end of 2023, or your spouse was at least age 25 but under age 65 at the time of death.

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

Even if your spouse was born before January 2, 1999, they aren't considered at least age 25 at the end of 2023 unless they were at least age 25 at the time of death.

**Example 1.** You are married and filing a joint return with your spouse who died in August 2023. You are age 67. Your spouse would have become age 65 in November 2023. Because your spouse was under age 65 when he or she died, you meet the age test.

**Example 2.** Your spouse was born on February 14, 1998, and died on February 13, 2023. Your spouse is considered age 25 at the time of death. However, if your spouse died on February 12, 2023, your spouse isn't considered age 25 at the time of death and isn't at least age 25 at the end of 2023.

**Death of taxpayer.** A taxpayer who died in 2023 meets the age test if the taxpayer was at least age 25 but under age 65 at the time of death.

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

Even if the taxpayer was born before January 2, 1999, they aren't considered at least age 25 at the end of 2023 unless they were at least age 25 at the time of death.

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

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

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

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

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

**Example 1.** In 2023, you were age 25, single, and living at home with your parents. You worked and weren't a student. You earned \$7,500. Your parents can't claim you as a dependent. When you file your return, you do not



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

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

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

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

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

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

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

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

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

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

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

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

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

**Example.** You lived with your parent all year. You are age 26, unmarried, and permanently and totally disabled. Your only income was from a community center where you went 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 parent for the EIC. Your parent can claim the EIC if your parent meets all the other requirements. Because you are a qualifying child of your parent, you can't claim the EIC. This is so even if your parent can't or doesn't claim the EIC.

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

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

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

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

**Example 1—Return not required.** You lived all year with your parent. You are 27 years old, unmarried, permanently and totally disabled, and earned \$13,000. You have no other income, no children, and provided more than half of your own support. Your parent had no gross income, isn't required to file a 2023 tax return, and doesn't file a 2023 tax return. As a result, you aren't your parent's qualifying child. You can claim the EIC if you meet all the other requirements to do so.

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

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

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

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

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

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

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

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

## 4.

## Figuring and Claiming the EIC

You must meet one more rule to claim the EIC.

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

## Rule 15—Earned Income Limits

Your earned income must be less than:

- \$56,838 (\$63,398 for married filing jointly) if you have three or more qualifying children who have valid SSNs,
- \$52,918 (\$59,478 for married filing jointly) if you have two qualifying children who have valid SSNs,
- \$46,560 (\$53,120 for married filing jointly) if you have one qualifying child who has a valid SSN, or
- \$17,640 (\$24,210 for married filing jointly) if you don't have a qualifying child who has a valid SSN.

## Earned Income

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

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

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

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

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

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



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

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

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

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

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

- \$7,840 if you have no children who have a valid SSN.
- \$11,750 if you have one child who has a valid SSN.
- \$16,510 if you have two or more children who have valid SSNs.



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

## IRS Will Figure the EIC for You

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



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

## How To Figure the EIC Yourself

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

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

## Special Instructions—EIC Worksheets

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

**EIC Worksheet A.** Use EIC Worksheet A if you weren't self-employed at any time in 2023 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 2023 or are a member of the clergy, a church employee who files Schedule SE, or a statutory employee filing Schedule C. If any of the following situations apply to you, read the paragraph and then complete EIC Worksheet B.

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



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

**When to use the optional methods of figuring net earnings.** Using the optional methods on Schedule SE to figure your net earnings from self-employment may qualify you for the EIC or give you a larger credit. If your net earnings (without using the optional methods) are less than \$6,560, see the Instructions for Schedule SE for details about the optional methods.

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

1. You are married filing a joint return.
2. Both you and your spouse have income from self-employment.
3. You or your spouse file a Schedule SE and the other spouse doesn't file Schedule SE.

**Statutory employees.** Statutory employees report wages and expenses on Schedule C. They don't file Schedule SE. If you are a statutory employee, enter the amount

from line 1 of Schedule C in Part 3 when you complete EIC Worksheet B.

## Schedule EIC

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



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



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

## 5. November 1, 2023 Disallowance of the EIC



*If your EIC for any year after 1996 was denied (disallowed) or reduced by the IRS, you may need to complete an additional form to claim the credit for 2023.*

This chapter is for people whose EIC for any year after 1996 was denied or reduced by the IRS. If this applies to you, you may need to complete Form 8862, Information To Claim Certain Credits After Disallowance, and attach it to your 2023 return to claim the credit for 2023. This chapter explains when you need to attach Form 8862. For more information, see Form 8862 and its instructions.

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

## Form 8862

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

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

1. After your EIC was reduced or disallowed in the earlier year:
  - a. You filed Form 8862 in a later year and your EIC for that later year was allowed, and
  - b. Your EIC hasn't been reduced or disallowed again for any reason other than a math or clerical error.
2. You are claiming the EIC without a qualifying child for 2023 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 2023 return affect whether you need to attach Form 8862 to your 2023 return or to a later return. The following examples demonstrate whether Form 8862 is required for 2023 or 2024.

**Example 1—Form 8862 required for 2023.** You filed your 2022 tax return in March 2023 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 2023, 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 2023. To claim the EIC with a qualifying child on your 2023 return, you must complete and attach Form 8862 to that return. However, to claim the EIC without a qualifying child on your 2023 return, you don't need to file Form 8862.

**Example 2—Form 8862 required for 2024.** The facts are the same as in the previous example except that you received the statutory notice of deficiency in February 2024. Because the 90-day period referred to in the statutory notice isn't over when you are ready to file your return for 2023, you shouldn't attach Form 8862 to your 2023 return. However, to claim the EIC with a qualifying child for 2024, you must complete and attach Form 8862 to your return for that year. To claim the EIC without a qualifying child for 2024, you don't need to file Form 8862.

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



you don't provide a correct SSN, the IRS can deny the EIC. These types of errors are called math or clerical errors.

**Omission of Form 8862.** If you are required to attach Form 8862 to your 2023 tax return, and you claim the EIC without attaching a completed Form 8862, your claim will be automatically denied. This is considered a math or clerical error. You won't be permitted to claim the EIC without a completed Form 8862.

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

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

If your EIC for any year after 1996 was denied and it was determined that your error was due to reckless or intentional disregard of the EIC rules, then you can't claim the EIC for the next 2 years. If your error was due to fraud, then you can't claim the EIC for the next 10 years. The date on which your EIC was denied and the date on which you file your 2023 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 2022 tax return, which you filed in March 2023. 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 2023, 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 2023. You can't claim the EIC for tax year 2023 or 2024. To claim the EIC on your return for 2025, 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 2022 EIC wasn't denied until after you filed your 2023 return. You can't claim the EIC for tax year 2024 or 2025. To claim the EIC on your return for 2026, you must complete and attach Form 8862 to your return for that year.

**Example 5—Cannot claim EIC for 10 years.** You claimed the EIC on your 2022 tax return, which you filed in February 2023. The IRS determined you weren't entitled to the EIC and that your error was due to fraud. In September 2023, 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 2023. You can't claim the EIC for tax years 2023 through 2032. To claim the EIC on your return for 2033, you must complete and attach Form 8862 to your return for that year.

## 6.

## Detailed Examples

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

### Example 1—S Jamie

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

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

S reads the steps for eligibility in the Form 1040 instructions. In *Step 1*, S discovers that, because S's AGI (\$24,400) isn't less than \$24,210, S can't take the EIC. S completes the rest of Form 1040 and files it with the IRS.

### Example 2—C and J Grey

C and J Grey have two children, age 10, and age 8. The children lived with C and J for all of 2023. C earned wages of \$15,000 and J had wages of \$18,030. The Greys received \$525 in interest on their savings account. They had no other income in 2023.

C and J have the 2023 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 C and J entered on Form 1040, line 11, was \$33,555. They both have valid SSNs, which they have had for many years. They are married and will file a joint return. Neither C nor J is a nonresident alien. Therefore, the answers they give to the questions in *Step 1* allow them to proceed to *Step 2*.

**Step 2.** The only investment income the Greys have is their \$525 interest income. That amount isn't more than \$11,000, so they answer "No" to the second question in *Step 2* and go to *Step 3*.

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

**Step 5.** C and J figure their earned income to be \$33,030, the amount of their combined wages. This is less than \$59,478, so they go to *Step 6* to figure their credit.

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

**Completing the EIC Worksheet.** C and J complete their worksheet as follows.

1. C and J enter their total earned income (\$33,030) on line 1.
2. To find their credit, they go to the EIC Table. They find their earned income of \$33,030 in the range of \$33,000 to \$33,050. Because both of their children

have valid SSNs, they follow this line across to the column for 2 children under *Married filing jointly* and find \$5,571. They enter \$5,571 on line 2.

3. They enter on line 3 their AGI (\$33,555) and see that it is different from the amount on line 1.
4. They look up \$33,555 in the EIC Table and enter the amount of \$5,455 on line 5.
5. They enter \$5,455 on line 6. This is the smaller of the line 2 amount (\$5,571) and the line 5 amount (\$5,455).
6. The Greys enter \$5,455 on line 27 of their Form 1040. They will now complete Schedule EIC and attach it to their return. They will keep the EIC Worksheet for their records.

## EIC Eligibility Checklist

Keep for Your Records 

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

	Yes	No
1. Is your AGI less than: <ul style="list-style-type: none"> <li>\$17,640 (\$24,210 for married filing jointly) if you don't have a qualifying child who has a valid SSN,</li> <li>\$46,560 (\$53,120 for married filing jointly) if you have one qualifying child who has a valid SSN,</li> <li>\$52,918 (\$59,478 for married filing jointly) if you have two qualifying children who have valid SSNs, or</li> <li>\$56,838 (\$63,398 for married filing jointly) if you have more than two qualifying children who have valid SSNs?</li> </ul> (See <b>Rule 1</b> .)	<input type="checkbox"/>	<input type="checkbox"/>
2. Do you and your spouse, if filing jointly, each have a valid SSN issued by the due date of your 2023 return (including extensions)? (See <b>Rule 2</b> .)	<input type="checkbox"/>	<input type="checkbox"/>
3. Are you filing a joint return with your spouse or do you meet the special rule for separated spouses? (See <b>Rule 3</b> .) Answer "Yes" if you weren't married at the end of 2023. <b>Caution:</b> If you are a nonresident alien, answer "Yes" only if your filing status is married filing jointly. (See <b>Rule 4</b> .)	<input type="checkbox"/>	<input type="checkbox"/>
4. Answer "Yes" if you aren't filing Form 2555. Otherwise, answer "No." (See <b>Rule 5</b> .)	<input type="checkbox"/>	<input type="checkbox"/>
5. Is your investment income \$11,000 or less? (See <b>Rule 6</b> .)	<input type="checkbox"/>	<input type="checkbox"/>
6. Is your total earned income at least \$1 but less than: <ul style="list-style-type: none"> <li>\$17,640 (\$24,210 for married filing jointly) if you don't have a qualifying child who has a valid SSN,</li> <li>\$46,560 (\$53,120 for married filing jointly) if you have one qualifying child who has a valid SSN,</li> <li>\$52,918 (\$59,478 for married filing jointly) if you have two qualifying children who have valid SSNs, or</li> <li>\$56,838 (\$63,398 for married filing jointly) if you have more than two qualifying children who have valid SSNs?</li> </ul> (See <b>Rules 7</b> and <b>15</b> .)	<input type="checkbox"/>	<input type="checkbox"/>
7. Answer "Yes" if (a) you aren't a qualifying child of another taxpayer, or (b) you are filing a joint return. Otherwise, answer "No." (See <b>Rules 10</b> and <b>13</b> .) <b>STOP: If you have a child you want to claim for the EIC, answer questions 8 and 9 and skip 10–12. If you don't have a qualifying child or if another person is entitled to treat your child as a qualifying child under the tiebreaker rules explained in Rule 9, skip questions 8 and 9 and answer 10–12.</b>	<input type="checkbox"/>	<input type="checkbox"/>
8. Does your child meet the relationship, age, residency, and joint return tests for a qualifying child? (See <b>Rule 8</b> .)	<input type="checkbox"/>	<input type="checkbox"/>
9. Is your child a qualifying child only for you? Answer "Yes" if (a) your qualifying child doesn't meet the tests to be a qualifying child of any other person, or (b) your qualifying child meets the tests to be a qualifying child of another person but you are the person entitled to treat the child as a qualifying child under the tiebreaker rules explained in <b>Rule 9</b> .	<input type="checkbox"/>	<input type="checkbox"/>
10. Were you (or your spouse if filing a joint return) at least age 25 but under age 65 at the end of 2023? (See <b>Rule 11</b> .)	<input type="checkbox"/>	<input type="checkbox"/>
11. Answer "Yes" if (a) you can't be claimed as a dependent on anyone else's return, or (b) you are filing a joint return. Otherwise, answer "No." (See <b>Rule 12</b> .)	<input type="checkbox"/>	<input type="checkbox"/>
12. Was your main home (and your spouse's, if filing a joint return) in the United States for more than half the year? (See <b>Rule 14</b> .)	<input type="checkbox"/>	<input type="checkbox"/>

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

## How To Get Tax Help

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

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

**Free options for tax preparation.** Go to [IRS.gov](https://www.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](https://www.irs.gov/FreeFile) to see if you qualify for free online federal tax preparation, e-filing, and direct deposit or payment options.
- **VITA.** The Volunteer Income Tax Assistance (VITA) program offers free tax help to people with low-to-moderate incomes, persons with disabilities, and limited-English-speaking taxpayers who need help preparing their own tax returns. Go to [IRS.gov/VITA](https://www.irs.gov/VITA), download the free IRS2Go app, or call 800-906-9887 for information on free tax return preparation.
- **TCE.** The Tax Counseling for the Elderly (TCE) program offers free tax help for all taxpayers, particularly those who are 60 years of age and older. TCE volunteers specialize in answering questions about pensions and retirement-related issues unique to seniors. Go to [IRS.gov/TCE](https://www.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. For more information, go to [MilitaryOneSource \(MilitaryOneSource.mil/MilTax\)](https://www.militaryonesource.mil/MilTax).

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](https://www.irs.gov/Tools) for the following.

- The [Earned Income Tax Credit Assistant \(IRS.gov/EITCAssistant\)](https://www.irs.gov/EITCAssistant) determines if you're eligible for the earned income credit (EIC).
- The [Online EIN Application \(IRS.gov/EIN\)](https://www.irs.gov/EIN) helps you get an employer identification number (EIN) at no cost.
- The [Tax Withholding Estimator \(IRS.gov/W4app\)](https://www.irs.gov/W4app) makes it easier for you to estimate the federal income tax you want your employer to withhold from your paycheck. This is tax withholding. See how your withholding affects your refund, take-home pay, or tax due.
- The [First-Time Homebuyer Credit Account Look-up \(IRS.gov/HomeBuyer\)](https://www.irs.gov/HomeBuyer) tool provides information on your repayments and account balance.
- The [Sales Tax Deduction Calculator \(IRS.gov/SalesTax\)](https://www.irs.gov/SalesTax) figures the amount you can claim if you itemize deductions on Schedule A (Form 1040).



**Getting answers to your tax questions.** On [IRS.gov](https://www.irs.gov), you can get up-to-date information on current events and changes in tax law.

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

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

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

Although the tax preparer always signs the return, you're ultimately responsible for providing all the information required for the preparer to accurately prepare your return. 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.

**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 our highest priority. We use these tools to share public information with you. **Don't** post your social security number (SSN) or other confidential information on social media sites. Always protect your identity when using any social networking site.

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

- [Youtube.com/irsvideos](#).
- [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 Over-the-Phone Interpreter (OPI) Service.** The IRS is committed to serving our multilingual customers by offering OPI services. The OPI Service is a federally funded program and is available at Taxpayer Assistance Centers (TACs), other IRS offices, and every VITA/TCE return site. The OPI Service is accessible in more than 350 languages.

**Accessibility Helpline available for taxpayers with disabilities.** Taxpayers who need information about accessibility services can call 833-690-0598. The Accessibility Helpline can answer questions related to current and future accessibility products and services available in alternative media formats (for example, braille, large print, audio, etc.). The Accessibility Helpline does not have ac-

cess to your IRS account. For help with tax law, refunds, or account-related issues, go to [IRS.gov/LetUsHelp](#).

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

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

**Disasters.** Go to [Disaster Assistance and Emergency Relief for Individuals and Businesses](#) to review the available disaster tax relief.

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

**Getting tax publications and instructions in eBook format.** You can also download and view popular tax publications and instructions (including the Instructions for Form 1040) on mobile devices as eBooks at [IRS.gov/eBooks](#).

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

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

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

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

**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, destroyed, or returned undeliverable to the IRS. Eight in 10 taxpayers use direct deposit to receive their refunds. If you don't have a bank account, go to [IRS.gov/DirectDeposit](https://www.irs.gov/DirectDeposit) for more information on where to find a bank or credit union that can open an account online.

**Getting a transcript of your return.** The quickest way to get a copy of your tax transcript is to go to [IRS.gov/Transcripts](https://www.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 (including shortened links), telephone calls, or social media channels to request or verify personal or financial information. This includes requests for personal identification numbers (PINs), passwords, or similar information for credit cards, banks, or other financial accounts.
- Go to [IRS.gov/IdentityTheft](https://www.irs.gov/IdentityTheft), the IRS Identity Theft Central webpage, for information on identity theft and data security protection for taxpayers, tax professionals, and businesses. If your SSN has been lost or stolen or you suspect you're a victim of tax-related identity theft, you can learn what steps you should take.
- Get an Identity Protection PIN (IP PIN). IP PINs are six-digit numbers assigned to taxpayers to help prevent the misuse of their SSNs on fraudulent federal income tax returns. When you have an IP PIN, it prevents someone else from filing a tax return with your SSN. To learn more, go to [IRS.gov/IPPIN](https://www.irs.gov/IPPIN).

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

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

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

**Making a tax payment.** Go to [IRS.gov/Payments](https://www.irs.gov/Payments) for information on how to make a payment using any of the following options.

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

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

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

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

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

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

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

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

**Note.** You can use Schedule LEP (Form 1040), Request for Change in Language Preference, to state a preference to receive notices, letters, or other written communications from the IRS in an alternative language. You may

not immediately receive written communications in the requested language. The IRS's commitment to LEP taxpayers is part of a multi-year timeline that is scheduled to begin providing translations in 2023. You will continue to receive communications, including notices and letters in English until they are translated to your preferred language.

**Contacting your local IRS office.** Keep in mind, many questions can be answered on [IRS.gov](https://www.irs.gov) without visiting an IRS TAC. Go to [IRS.gov/LetUsHelp](https://www.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](https://www.irs.gov/TACLocator) to find the nearest TAC and to check hours, available services, and appointment options. Or, on the IRS2Go app, under the Stay Connected tab, choose the Contact Us option and click on "Local Offices."

## 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](https://www.irs.gov/ taxpayeradvocate/ taxpayerbill-of-rights).

### How Can You Learn About Your Taxpayer Rights?

The Taxpayer Bill of Rights describes 10 basic rights that all taxpayers have when dealing with the IRS. Go to [TaxpayerAdvocate.IRS.gov](https://www.irs.gov/ taxpayeradvocate/ taxpayerbill-of-rights) to help you understand what these rights mean to you and how they apply. These are *your* rights. Know them. Use them.

### What Can TAS Do for You?

TAS can help you resolve problems that you can't resolve with the IRS. And their service is free. If you qualify for their assistance, you will be assigned to one advocate

who will work with you throughout the process and will do everything possible to resolve your issue. TAS can help you if:

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

### How Can You Reach TAS?

TAS has offices *in every state, the District of Columbia, and Puerto Rico*. Your local advocate's number is in your local directory and at [TaxpayerAdvocate.IRS.gov/Contact-Us](https://www.irs.gov/ taxpayeradvocate/ 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, report it to them at [IRS.gov/SAMS](https://www.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, LITCs 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 an LTC near you, go to [TaxpayerAdvocate.IRS.gov/about-us/Low-Income-Taxpayer-Clinics-LITC](https://www.irs.gov/ taxpayeradvocate/ about-us/ low-income-taxpayer-clinics-litc) or see IRS Pub. 4134, [Low Income Taxpayer Clinic List](https://www.irs.gov/ publications/ 4134).

# 2023 Earned Income Credit (EIC) Table

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

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

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

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

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

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

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

(Continued)

# Earned Income Credit (EIC) Table - Continued

(Caution. This is not a tax table.)

If the amount you are looking up from the worksheet is–		And your filing status is–								If the amount you are looking up from the worksheet is–		And your filing status is–							
		Single, head of household, or qualifying surviving spouse★ and you have–				Married filing jointly and you have–						Single, head of household, or qualifying surviving spouse★ and you have–				Married filing jointly and you have–			
		0	1	2	3	0	1	2	3			0	1	2	3	0	1	2	3
At least	But less than	Your credit is–				Your credit is–				At least	But less than	Your credit is–				Your credit is–			
5,600	5,650	430	1,913	2,250	2,531	430	1,913	2,250	2,531	8,800	8,850	600	3,001	3,530	3,971	600	3,001	3,530	3,971
5,650	5,700	434	1,930	2,270	2,554	434	1,930	2,270	2,554	8,850	8,900	600	3,018	3,550	3,994	600	3,018	3,550	3,994
5,700	5,750	438	1,947	2,290	2,576	438	1,947	2,290	2,576	8,900	8,950	600	3,035	3,570	4,016	600	3,035	3,570	4,016
5,750	5,800	442	1,964	2,310	2,599	442	1,964	2,310	2,599	8,950	9,000	600	3,052	3,590	4,039	600	3,052	3,590	4,039
5,800	5,850	446	1,981	2,330	2,621	446	1,981	2,330	2,621	9,000	9,050	600	3,069	3,610	4,061	600	3,069	3,610	4,061
5,850	5,900	449	1,998	2,350	2,644	449	1,998	2,350	2,644	9,050	9,100	600	3,086	3,630	4,084	600	3,086	3,630	4,084
5,900	5,950	453	2,015	2,370	2,666	453	2,015	2,370	2,666	9,100	9,150	600	3,103	3,650	4,106	600	3,103	3,650	4,106
5,950	6,000	457	2,032	2,390	2,689	457	2,032	2,390	2,689	9,150	9,200	600	3,120	3,670	4,129	600	3,120	3,670	4,129
6,000	6,050	461	2,049	2,410	2,711	461	2,049	2,410	2,711	9,200	9,250	600	3,137	3,690	4,151	600	3,137	3,690	4,151
6,050	6,100	465	2,066	2,430	2,734	465	2,066	2,430	2,734	9,250	9,300	600	3,154	3,710	4,174	600	3,154	3,710	4,174
6,100	6,150	469	2,083	2,450	2,756	469	2,083	2,450	2,756	9,300	9,350	600	3,171	3,730	4,196	600	3,171	3,730	4,196
6,150	6,200	472	2,100	2,470	2,779	472	2,100	2,470	2,779	9,350	9,400	600	3,188	3,750	4,219	600	3,188	3,750	4,219
6,200	6,250	476	2,117	2,490	2,801	476	2,117	2,490	2,801	9,400	9,450	600	3,205	3,770	4,241	600	3,205	3,770	4,241
6,250	6,300	480	2,134	2,510	2,824	480	2,134	2,510	2,824	9,450	9,500	600	3,222	3,790	4,264	600	3,222	3,790	4,264
6,300	6,350	484	2,151	2,530	2,846	484	2,151	2,530	2,846	9,500	9,550	600	3,239	3,810	4,286	600	3,239	3,810	4,286
6,350	6,400	488	2,168	2,550	2,869	488	2,168	2,550	2,869	9,550	9,600	600	3,256	3,830	4,309	600	3,256	3,830	4,309
6,400	6,450	492	2,185	2,570	2,891	492	2,185	2,570	2,891	9,600	9,650	600	3,273	3,850	4,331	600	3,273	3,850	4,331
6,450	6,500	495	2,202	2,590	2,914	495	2,202	2,590	2,914	9,650	9,700	600	3,290	3,870	4,354	600	3,290	3,870	4,354
6,500	6,550	499	2,219	2,610	2,936	499	2,219	2,610	2,936	9,700	9,750	600	3,307	3,890	4,376	600	3,307	3,890	4,376
6,550	6,600	503	2,236	2,630	2,959	503	2,236	2,630	2,959	9,750	9,800	600	3,324	3,910	4,399	600	3,324	3,910	4,399
6,600	6,650	507	2,253	2,650	2,981	507	2,253	2,650	2,981	9,800	9,850	598	3,341	3,930	4,421	600	3,341	3,930	4,421
6,650	6,700	511	2,270	2,670	3,004	511	2,270	2,670	3,004	9,850	9,900	594	3,358	3,950	4,444	600	3,358	3,950	4,444
6,700	6,750	514	2,287	2,690	3,026	514	2,287	2,690	3,026	9,900	9,950	590	3,375	3,970	4,466	600	3,375	3,970	4,466
6,750	6,800	518	2,304	2,710	3,049	518	2,304	2,710	3,049	9,950	10,000	586	3,392	3,990	4,489	600	3,392	3,990	4,489
6,800	6,850	522	2,321	2,730	3,071	522	2,321	2,730	3,071	10,000	10,050	583	3,409	4,010	4,511	600	3,409	4,010	4,511
6,850	6,900	526	2,338	2,750	3,094	526	2,338	2,750	3,094	10,050	10,100	579	3,426	4,030	4,534	600	3,426	4,030	4,534
6,900	6,950	530	2,355	2,770	3,116	530	2,355	2,770	3,116	10,100	10,150	575	3,443	4,050	4,556	600	3,443	4,050	4,556
6,950	7,000	534	2,372	2,790	3,139	534	2,372	2,790	3,139	10,150	10,200	571	3,460	4,070	4,579	600	3,460	4,070	4,579
7,000	7,050	537	2,389	2,810	3,161	537	2,389	2,810	3,161	10,200	10,250	567	3,477	4,090	4,601	600	3,477	4,090	4,601
7,050	7,100	541	2,406	2,830	3,184	541	2,406	2,830	3,184	10,250	10,300	563	3,494	4,110	4,624	600	3,494	4,110	4,624
7,100	7,150	545	2,423	2,850	3,206	545	2,423	2,850	3,206	10,300	10,350	560	3,511	4,130	4,646	600	3,511	4,130	4,646
7,150	7,200	549	2,440	2,870	3,229	549	2,440	2,870	3,229	10,350	10,400	556	3,528	4,150	4,669	600	3,528	4,150	4,669
7,200	7,250	553	2,457	2,890	3,251	553	2,457	2,890	3,251	10,400	10,450	552	3,545	4,170	4,691	600	3,545	4,170	4,691
7,250	7,300	557	2,474	2,910	3,274	557	2,474	2,910	3,274	10,450	10,500	548	3,562	4,190	4,714	600	3,562	4,190	4,714
7,300	7,350	560	2,491	2,930	3,296	560	2,491	2,930	3,296	10,500	10,550	544	3,579	4,210	4,736	600	3,579	4,210	4,736
7,350	7,400	564	2,508	2,950	3,319	564	2,508	2,950	3,319	10,550	10,600	540	3,596	4,230	4,759	600	3,596	4,230	4,759
7,400	7,450	568	2,525	2,970	3,341	568	2,525	2,970	3,341	10,600	10,650	537	3,613	4,250	4,781	600	3,613	4,250	4,781
7,450	7,500	572	2,542	2,990	3,364	572	2,542	2,990	3,364	10,650	10,700	533	3,630	4,270	4,804	600	3,630	4,270	4,804
7,500	7,550	576	2,559	3,010	3,386	576	2,559	3,010	3,386	10,700	10,750	529	3,647	4,290	4,826	600	3,647	4,290	4,826
7,550	7,600	579	2,576	3,030	3,409	579	2,576	3,030	3,409	10,750	10,800	525	3,664	4,310	4,849	600	3,664	4,310	4,849
7,600	7,650	583	2,593	3,050	3,431	583	2,593	3,050	3,431	10,800	10,850	521	3,681	4,330	4,871	600	3,681	4,330	4,871
7,650	7,700	587	2,610	3,070	3,454	587	2,610	3,070	3,454	10,850	10,900	518	3,698	4,350	4,894	600	3,698	4,350	4,894
7,700	7,750	591	2,627	3,090	3,476	591	2,627	3,090	3,476	10,900	10,950	514	3,715	4,370	4,916	600	3,715	4,370	4,916
7,750	7,800	595	2,644	3,110	3,499	595	2,644	3,110	3,499	10,950	11,000	510	3,732	4,390	4,939	600	3,732	4,390	4,939
7,800	7,850	600	2,661	3,130	3,521	600	2,661	3,130	3,521	11,000	11,050	506	3,749	4,410	4,961	600	3,749	4,410	4,961
7,850	7,900	600	2,678	3,150	3,544	600	2,678	3,150	3,544	11,050	11,100	502	3,766	4,430	4,984	600	3,766	4,430	4,984
7,900	7,950	600	2,695	3,170	3,566	600	2,695	3,170	3,566	11,100	11,150	498	3,783	4,450	5,006	600	3,783	4,450	5,006
7,950	8,000	600	2,712	3,190	3,589	600	2,712	3,190	3,589	11,150	11,200	495	3,800	4,470	5,029	600	3,800	4,470	5,029
8,000	8,050	600	2,729	3,210	3,611	600	2,729	3,210	3,611	11,200	11,250	491	3,817	4,490	5,051	600	3,817	4,490	5,051
8,050	8,100	600	2,746	3,230	3,634	600	2,746	3,230	3,634	11,250	11,300	487	3,834	4,510	5,074	600	3,834	4,510	5,074
8,100	8,150	600	2,763																



# Earned Income Credit (EIC) Table - Continued

(Caution. This is not a tax table.)

If the amount you are looking up from the worksheet is–		And your filing status is–							
		Single, head of household, or qualifying surviving spouse★ and you have–				Married filing jointly and you have–			
		0	1	2	3	0	1	2	3
At least	But less than	Your credit is–				Your credit is–			
12,000	12,050	430	3,995	4,810	5,411	600	3,995	4,810	5,411
12,050	12,100	426	3,995	4,830	5,434	600	3,995	4,830	5,434
12,100	12,150	422	3,995	4,850	5,456	600	3,995	4,850	5,456
12,150	12,200	418	3,995	4,870	5,479	600	3,995	4,870	5,479
12,200	12,250	414	3,995	4,890	5,501	600	3,995	4,890	5,501
12,250	12,300	410	3,995	4,910	5,524	600	3,995	4,910	5,524
12,300	12,350	407	3,995	4,930	5,546	600	3,995	4,930	5,546
12,350	12,400	403	3,995	4,950	5,569	600	3,995	4,950	5,569
12,400	12,450	399	3,995	4,970	5,591	600	3,995	4,970	5,591
12,450	12,500	395	3,995	4,990	5,614	600	3,995	4,990	5,614
12,500	12,550	391	3,995	5,010	5,636	600	3,995	5,010	5,636
12,550	12,600	387	3,995	5,030	5,659	600	3,995	5,030	5,659
12,600	12,650	384	3,995	5,050	5,681	600	3,995	5,050	5,681
12,650	12,700	380	3,995	5,070	5,704	600	3,995	5,070	5,704
12,700	12,750	376	3,995	5,090	5,726	600	3,995	5,090	5,726
12,750	12,800	372	3,995	5,110	5,749	600	3,995	5,110	5,749
12,800	12,850	368	3,995	5,130	5,771	600	3,995	5,130	5,771
12,850	12,900	365	3,995	5,150	5,794	600	3,995	5,150	5,794
12,900	12,950	361	3,995	5,170	5,816	600	3,995	5,170	5,816
12,950	13,000	357	3,995	5,190	5,839	600	3,995	5,190	5,839
13,000	13,050	353	3,995	5,210	5,861	600	3,995	5,210	5,861
13,050	13,100	349	3,995	5,230	5,884	600	3,995	5,230	5,884
13,100	13,150	345	3,995	5,250	5,906	600	3,995	5,250	5,906
13,150	13,200	342	3,995	5,270	5,929	600	3,995	5,270	5,929
13,200	13,250	338	3,995	5,290	5,951	600	3,995	5,290	5,951
13,250	13,300	334	3,995	5,310	5,974	600	3,995	5,310	5,974
13,300	13,350	330	3,995	5,330	5,996	600	3,995	5,330	5,996
13,350	13,400	326	3,995	5,350	6,019	600	3,995	5,350	6,019
13,400	13,450	322	3,995	5,370	6,041	600	3,995	5,370	6,041
13,450	13,500	319	3,995	5,390	6,064	600	3,995	5,390	6,064
13,500	13,550	315	3,995	5,410	6,086	600	3,995	5,410	6,086
13,550	13,600	311	3,995	5,430	6,109	600	3,995	5,430	6,109
13,600	13,650	307	3,995	5,450	6,131	600	3,995	5,450	6,131
13,650	13,700	303	3,995	5,470	6,154	600	3,995	5,470	6,154
13,700	13,750	299	3,995	5,490	6,176	600	3,995	5,490	6,176
13,750	13,800	296	3,995	5,510	6,199	600	3,995	5,510	6,199
13,800	13,850	292	3,995	5,530	6,221	600	3,995	5,530	6,221
13,850	13,900	288	3,995	5,550	6,244	600	3,995	5,550	6,244
13,900	13,950	284	3,995	5,570	6,266	600	3,995	5,570	6,266
13,950	14,000	280	3,995	5,590	6,289	600	3,995	5,590	6,289
14,000	14,050	277	3,995	5,610	6,311	600	3,995	5,610	6,311
14,050	14,100	273	3,995	5,630	6,334	600	3,995	5,630	6,334
14,100	14,150	269	3,995	5,650	6,356	600	3,995	5,650	6,356
14,150	14,200	265	3,995	5,670	6,379	600	3,995	5,670	6,379
14,200	14,250	261	3,995	5,690	6,401	600	3,995	5,690	6,401
14,250	14,300	257	3,995	5,710	6,424	600	3,995	5,710	6,424
14,300	14,350	254	3,995	5,730	6,446	600	3,995	5,730	6,446
14,350	14,400	250	3,995	5,750	6,469	600	3,995	5,750	6,469
14,400	14,450	246	3,995	5,770	6,491	600	3,995	5,770	6,491
14,450	14,500	242	3,995	5,790	6,514	600	3,995	5,790	6,514
14,500	14,550	238	3,995	5,810	6,536	600	3,995	5,810	6,536
14,550	14,600	234	3,995	5,830	6,559	600	3,995	5,830	6,559
14,600	14,650	231	3,995	5,850	6,581	600	3,995	5,850	6,581
14,650	14,700	227	3,995	5,870	6,604	600	3,995	5,870	6,604
14,700	14,750	223	3,995	5,890	6,626	600	3,995	5,890	6,626
14,750	14,800	219	3,995	5,910	6,649	600	3,995	5,910	6,649
14,800	14,850	215	3,995	5,930	6,671	600	3,995	5,930	6,671
14,850	14,900	212	3,995	5,950	6,694	600	3,995	5,950	6,694
14,900	14,950	208	3,995	5,970	6,716	600	3,995	5,970	6,716
14,950	15,000	204	3,995	5,990	6,739	600	3,995	5,990	6,739
15,000	15,050	200	3,995	6,010	6,761	600	3,995	6,010	6,761
15,050	15,100	196	3,995	6,030	6,784	600	3,995	6,030	6,784
15,100	15,150	192	3,995	6,050	6,806	600	3,995	6,050	6,806
15,150	15,200	189	3,995	6,070	6,829	600	3,995	6,070	6,829
15,200	15,250	185	3,995	6,090	6,851	600	3,995	6,090	6,851
15,250	15,300	181	3,995	6,110	6,874	600	3,995	6,110	6,874
15,300	15,350	177	3,995	6,130	6,896	600	3,995	6,130	6,896
15,350	15,400	173	3,995	6,150	6,919	600	3,995	6,150	6,919
15,400	15,450	169	3,995	6,170	6,941	600	3,995	6,170	6,941
15,450	15,500	166	3,995	6,190	6,964	600	3,995	6,190	6,964
15,500	15,550	162	3,995	6,210	6,986	600	3,995	6,210	6,986
15,550	15,600	158	3,995	6,230	7,009	600	3,995	6,230	7,009
15,600	15,650	154	3,995	6,250	7,031	600	3,995	6,250	7,031
15,650	15,700	150	3,995	6,270	7,054	600	3,995	6,270	7,054
15,700	15,750	146	3,995	6,290	7,076	600	3,995	6,290	7,076
15,750	15,800	143	3,995	6,310	7,099	600	3,995	6,310	7,099
15,800	15,850	139	3,995	6,330	7,121	600	3,995	6,330	7,121
15,850	15,900	135	3,995	6,350	7,144	600	3,995	6,350	7,144
15,900	15,950	131	3,995	6,370	7,166	600	3,995	6,370	7,166
15,950	16,000	127	3,995	6,390	7,189	600	3,995	6,390	7,189
16,000	16,050	124	3,995	6,410	7,211	600	3,995	6,410	7,211
16,050	16,100	120	3,995	6,430	7,234	600	3,995	6,430	7,234
16,100	16,150	116	3,995	6,450	7,256	600	3,995	6,450	7,256
16,150	16,200	112	3,995	6,470	7,279	600	3,995	6,470	7,279
16,200	16,250	108	3,995	6,490	7,301	600	3,995	6,490	7,301
16,250	16,300	104	3,995	6,510	7,324	600	3,995	6,510	7,324
16,300	16,350	101	3,995	6,530	7,346	600	3,995	6,530	7,346
16,350	16,400	97	3,995	6,550	7,369	600	3,995	6,550	7,369
16,400	16,450	93	3,995	6,570	7,391	596	3,995	6,570	7,391
16,450	16,500	89	3,995	6,590	7,414	592	3,995	6,590	7,414
16,500	16,550	85	3,995	6,604	7,430	588	3,995	6,604	7,430
16,550	16,600	81	3,995	6,604	7,430	584	3,995	6,604	7,430
16,600	16,650	78	3,995	6,604	7,430	580	3,995	6,604	7,430
16,650	16,700	74	3,995	6,604	7,430	576	3,995	6,604	7,430
16,700	16,750	70	3,995	6,604	7,430	573	3,995	6,604	7,430
16,750	16,800	66	3,995	6,604	7,430	569	3,995	6,604	7,430
16,800	16,850	62	3,995	6,604	7,430	565	3,995	6,604	7,430
16,850	16,900	59	3,995	6,604	7,430	561	3,995	6,604	7,430
16,900	16,950	55	3,995	6,604	7,430	557	3,99		

# Earned Income Credit (EIC) Table - Continued

(Caution. This is not a tax table.)

If the amount you are looking up from the worksheet is–		And your filing status is–								If the amount you are looking up from the worksheet is–		And your filing status is–							
		Single, head of household, or qualifying surviving spouse★ and you have–				Married filing jointly and you have–						Single, head of household, or qualifying surviving spouse★ and you have–				Married filing jointly and you have–			
		0	1	2	3	0	1	2	3			0	1	2	3	0	1	2	3
At least	But less than	Your credit is–				Your credit is–				At least	But less than	Your credit is–				Your credit is–			
18,400	18,450	0	3,995	6,604	7,430	443	3,995	6,604	7,430	21,600	21,650	0	3,985	6,590	7,416	198	3,995	6,604	7,430
18,450	18,500	0	3,995	6,604	7,430	439	3,995	6,604	7,430	21,650	21,700	0	3,977	6,580	7,405	194	3,995	6,604	7,430
18,500	18,550	0	3,995	6,604	7,430	435	3,995	6,604	7,430	21,700	21,750	0	3,969	6,569	7,395	190	3,995	6,604	7,430
18,550	18,600	0	3,995	6,604	7,430	431	3,995	6,604	7,430	21,750	21,800	0	3,961	6,559	7,384	186	3,995	6,604	7,430
18,600	18,650	0	3,995	6,604	7,430	427	3,995	6,604	7,430	21,800	21,850	0	3,953	6,548	7,374	182	3,995	6,604	7,430
18,650	18,700	0	3,995	6,604	7,430	423	3,995	6,604	7,430	21,850	21,900	0	3,945	6,538	7,363	179	3,995	6,604	7,430
18,700	18,750	0	3,995	6,604	7,430	420	3,995	6,604	7,430	21,900	21,950	0	3,937	6,527	7,353	175	3,995	6,604	7,430
18,750	18,800	0	3,995	6,604	7,430	416	3,995	6,604	7,430	21,950	22,000	0	3,929	6,517	7,342	171	3,995	6,604	7,430
18,800	18,850	0	3,995	6,604	7,430	412	3,995	6,604	7,430	22,000	22,050	0	3,921	6,506	7,332	167	3,995	6,604	7,430
18,850	18,900	0	3,995	6,604	7,430	408	3,995	6,604	7,430	22,050	22,100	0	3,913	6,496	7,321	163	3,995	6,604	7,430
18,900	18,950	0	3,995	6,604	7,430	404	3,995	6,604	7,430	22,100	22,150	0	3,905	6,485	7,311	160	3,995	6,604	7,430
18,950	19,000	0	3,995	6,604	7,430	400	3,995	6,604	7,430	22,150	22,200	0	3,897	6,474	7,300	156	3,995	6,604	7,430
19,000	19,050	0	3,995	6,604	7,430	397	3,995	6,604	7,430	22,200	22,250	0	3,889	6,464	7,289	152	3,995	6,604	7,430
19,050	19,100	0	3,995	6,604	7,430	393	3,995	6,604	7,430	22,250	22,300	0	3,881	6,453	7,279	148	3,995	6,604	7,430
19,100	19,150	0	3,995	6,604	7,430	389	3,995	6,604	7,430	22,300	22,350	0	3,873	6,443	7,268	144	3,995	6,604	7,430
19,150	19,200	0	3,995	6,604	7,430	385	3,995	6,604	7,430	22,350	22,400	0	3,865	6,432	7,258	140	3,995	6,604	7,430
19,200	19,250	0	3,995	6,604	7,430	381	3,995	6,604	7,430	22,400	22,450	0	3,857	6,422	7,247	137	3,995	6,604	7,430
19,250	19,300	0	3,995	6,604	7,430	378	3,995	6,604	7,430	22,450	22,500	0	3,849	6,411	7,237	133	3,995	6,604	7,430
19,300	19,350	0	3,995	6,604	7,430	374	3,995	6,604	7,430	22,500	22,550	0	3,841	6,401	7,226	129	3,995	6,604	7,430
19,350	19,400	0	3,995	6,604	7,430	370	3,995	6,604	7,430	22,550	22,600	0	3,833	6,390	7,216	125	3,995	6,604	7,430
19,400	19,450	0	3,995	6,604	7,430	366	3,995	6,604	7,430	22,600	22,650	0	3,825	6,380	7,205	121	3,995	6,604	7,430
19,450	19,500	0	3,995	6,604	7,430	362	3,995	6,604	7,430	22,650	22,700	0	3,817	6,369	7,195	117	3,995	6,604	7,430
19,500	19,550	0	3,995	6,604	7,430	358	3,995	6,604	7,430	22,700	22,750	0	3,809	6,359	7,184	114	3,995	6,604	7,430
19,550	19,600	0	3,995	6,604	7,430	355	3,995	6,604	7,430	22,750	22,800	0	3,801	6,348	7,174	110	3,995	6,604	7,430
19,600	19,650	0	3,995	6,604	7,430	351	3,995	6,604	7,430	22,800	22,850	0	3,793	6,338	7,163	106	3,995	6,604	7,430
19,650	19,700	0	3,995	6,604	7,430	347	3,995	6,604	7,430	22,850	22,900	0	3,785	6,327	7,153	102	3,995	6,604	7,430
19,700	19,750	0	3,995	6,604	7,430	343	3,995	6,604	7,430	22,900	22,950	0	3,777	6,317	7,142	98	3,995	6,604	7,430
19,750	19,800	0	3,995	6,604	7,430	339	3,995	6,604	7,430	22,950	23,000	0	3,769	6,306	7,132	94	3,995	6,604	7,430
19,800	19,850	0	3,995	6,604	7,430	335	3,995	6,604	7,430	23,000	23,050	0	3,761	6,295	7,121	91	3,995	6,604	7,430
19,850	19,900	0	3,995	6,604	7,430	332	3,995	6,604	7,430	23,050	23,100	0	3,753	6,285	7,110	87	3,995	6,604	7,430
19,900	19,950	0	3,995	6,604	7,430	328	3,995	6,604	7,430	23,100	23,150	0	3,745	6,274	7,100	83	3,995	6,604	7,430
19,950	20,000	0	3,995	6,604	7,430	324	3,995	6,604	7,430	23,150	23,200	0	3,737	6,264	7,089	79	3,995	6,604	7,430
20,000	20,050	0	3,995	6,604	7,430	320	3,995	6,604	7,430	23,200	23,250	0	3,729	6,253	7,079	75	3,995	6,604	7,430
20,050	20,100	0	3,995	6,604	7,430	316	3,995	6,604	7,430	23,250	23,300	0	3,721	6,243	7,068	72	3,995	6,604	7,430
20,100	20,150	0	3,995	6,604	7,430	313	3,995	6,604	7,430	23,300	23,350	0	3,713	6,232	7,058	68	3,995	6,604	7,430
20,150	20,200	0	3,995	6,604	7,430	309	3,995	6,604	7,430	23,350	23,400	0	3,705	6,222	7,047	64	3,995	6,604	7,430
20,200	20,250	0	3,995	6,604	7,430	305	3,995	6,604	7,430	23,400	23,450	0	3,697	6,211	7,037	60	3,995	6,604	7,430
20,250	20,300	0	3,995	6,604	7,430	301	3,995	6,604	7,430	23,450	23,500	0	3,689	6,201	7,026	56	3,995	6,604	7,430
20,300	20,350	0	3,995	6,604	7,430	297	3,995	6,604	7,430	23,500	23,550	0	3,681	6,190	7,016	52	3,995	6,604	7,430
20,350	20,400	0	3,995	6,604	7,430	293	3,995	6,604	7,430	23,550	23,600	0	3,673	6,180	7,005	49	3,995	6,604	7,430
20,400	20,450	0	3,995	6,604	7,430	290	3,995	6,604	7,430	23,600	23,650	0	3,665	6,169	6,995	45	3,995	6,604	7,430
20,450	20,500	0	3,995	6,604	7,430	286	3,995	6,604	7,430	23,650	23,700	0	3,657	6,159	6,984	41	3,995	6,604	7,430
20,500	20,550	0	3,995	6,604	7,430	282	3,995	6,604	7,430	23,700	23,750	0	3,649	6,148	6,974	37	3,995	6,604	7,430
20,550	20,600	0	3,995	6,604	7,430	278	3,995	6,604	7,430	23,750	23,800	0	3,641	6,138	6,963	33	3,995	6,604	7,430
20,600	20,650	0	3,995	6,604	7,430	274	3,995	6,604	7,430	23,800	23,850	0	3,633	6,127	6,952	29	3,995	6,604	7,430
20,650	20,700	0	3,995	6,604	7,430	270	3,995	6,604	7,430	23,850	23,900	0	3,625	6,116	6,942	26	3,995	6,604	7,430
20,700	20,750	0	3,995	6,604	7,430	267	3,995	6,604	7,430	23,900	23,950	0	3,617	6,106	6,931	22	3,995	6,604	7,430
20,750	20,800	0	3,995	6,604	7,430	263	3,995	6,604	7,430	23,950	24,000	0	3,609	6,095	6,921	18	3,995	6,604	7,430
20,800	20,850	0	3,995	6,604	7,430	259	3,995	6,604	7,430	24,000	24,050	0	3,601	6,085	6,910	14	3,995	6,604	7,430
20,850	20,900	0	3,995	6,604	7,430	255	3,995	6,604	7,430	24,050	24,100	0	3,593	6,074	6,900	10	3,995	6,604	7,430
20,900	20,950	0	3,995	6,604	7,430	251	3,995	6,604	7,430	24,100	24,150	0	3,585	6,064	6,889	7	3,995	6,604	7,430
20,950	21,000	0	3,995	6,604	7,430	247	3,995	6,604	7,430	24,150	24,200	0	3,577	6,053	6,879	3			

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

(Caution. This is not a tax table.)

If the amount you are looking up from the worksheet is–		And your filing status is–								If the amount you are looking up from the worksheet is–		And your filing status is–							
		Single, head of household, or qualifying surviving spouse★ and you have–				Married filing jointly and you have–						Single, head of household, or qualifying surviving spouse★ and you have–				Married filing jointly and you have–			
		0	1	2	3	0	1	2	3			0	1	2	3	0	1	2	3
At least	But less than	Your credit is–				Your credit is–				At least	But less than	Your credit is–				Your credit is–			
24,800	24,850	0	3,473	5,916	6,742	0	3,995	6,604	7,430	28,000	28,050	0	2,962	5,242	6,068	0	3,995	6,604	7,430
24,850	24,900	0	3,465	5,906	6,731	0	3,995	6,604	7,430	28,050	28,100	0	2,954	5,232	6,057	0	3,995	6,604	7,430
24,900	24,950	0	3,457	5,895	6,721	0	3,995	6,604	7,430	28,100	28,150	0	2,946	5,221	6,047	0	3,995	6,604	7,430
24,950	25,000	0	3,449	5,885	6,710	0	3,995	6,604	7,430	28,150	28,200	0	2,938	5,211	6,036	0	3,986	6,592	7,418
25,000	25,050	0	3,441	5,874	6,700	0	3,995	6,604	7,430	28,200	28,250	0	2,930	5,200	6,026	0	3,978	6,582	7,407
25,050	25,100	0	3,433	5,864	6,689	0	3,995	6,604	7,430	28,250	28,300	0	2,922	5,190	6,015	0	3,970	6,571	7,397
25,100	25,150	0	3,425	5,853	6,679	0	3,995	6,604	7,430	28,300	28,350	0	2,914	5,179	6,005	0	3,962	6,561	7,386
25,150	25,200	0	3,417	5,843	6,668	0	3,995	6,604	7,430	28,350	28,400	0	2,906	5,169	5,994	0	3,954	6,550	7,376
25,200	25,250	0	3,409	5,832	6,658	0	3,995	6,604	7,430	28,400	28,450	0	2,898	5,158	5,984	0	3,946	6,540	7,365
25,250	25,300	0	3,401	5,822	6,647	0	3,995	6,604	7,430	28,450	28,500	0	2,890	5,148	5,973	0	3,938	6,529	7,355
25,300	25,350	0	3,393	5,811	6,637	0	3,995	6,604	7,430	28,500	28,550	0	2,882	5,137	5,963	0	3,930	6,519	7,344
25,350	25,400	0	3,385	5,801	6,626	0	3,995	6,604	7,430	28,550	28,600	0	2,874	5,127	5,952	0	3,922	6,508	7,334
25,400	25,450	0	3,377	5,790	6,616	0	3,995	6,604	7,430	28,600	28,650	0	2,866	5,116	5,942	0	3,914	6,498	7,323
25,450	25,500	0	3,369	5,780	6,605	0	3,995	6,604	7,430	28,650	28,700	0	2,858	5,106	5,931	0	3,906	6,487	7,313
25,500	25,550	0	3,361	5,769	6,594	0	3,995	6,604	7,430	28,700	28,750	0	2,850	5,095	5,921	0	3,898	6,477	7,302
25,550	25,600	0	3,353	5,758	6,584	0	3,995	6,604	7,430	28,750	28,800	0	2,842	5,085	5,910	0	3,890	6,466	7,292
25,600	25,650	0	3,345	5,748	6,573	0	3,995	6,604	7,430	28,800	28,850	0	2,834	5,074	5,899	0	3,882	6,456	7,281
25,650	25,700	0	3,337	5,737	6,563	0	3,995	6,604	7,430	28,850	28,900	0	2,826	5,063	5,889	0	3,874	6,445	7,270
25,700	25,750	0	3,329	5,727	6,552	0	3,995	6,604	7,430	28,900	28,950	0	2,818	5,053	5,878	0	3,866	6,434	7,260
25,750	25,800	0	3,321	5,716	6,542	0	3,995	6,604	7,430	28,950	29,000	0	2,810	5,042	5,868	0	3,858	6,424	7,249
25,800	25,850	0	3,313	5,706	6,531	0	3,995	6,604	7,430	29,000	29,050	0	2,802	5,032	5,857	0	3,850	6,413	7,239
25,850	25,900	0	3,305	5,695	6,521	0	3,995	6,604	7,430	29,050	29,100	0	2,794	5,021	5,847	0	3,842	6,403	7,228
25,900	25,950	0	3,297	5,685	6,510	0	3,995	6,604	7,430	29,100	29,150	0	2,786	5,011	5,836	0	3,834	6,392	7,218
25,950	26,000	0	3,289	5,674	6,500	0	3,995	6,604	7,430	29,150	29,200	0	2,778	5,000	5,826	0	3,826	6,382	7,207
26,000	26,050	0	3,281	5,664	6,489	0	3,995	6,604	7,430	29,200	29,250	0	2,770	4,990	5,815	0	3,818	6,371	7,197
26,050	26,100	0	3,274	5,653	6,479	0	3,995	6,604	7,430	29,250	29,300	0	2,762	4,979	5,805	0	3,810	6,361	7,186
26,100	26,150	0	3,266	5,643	6,468	0	3,995	6,604	7,430	29,300	29,350	0	2,754	4,969	5,794	0	3,802	6,350	7,176
26,150	26,200	0	3,258	5,632	6,458	0	3,995	6,604	7,430	29,350	29,400	0	2,746	4,958	5,784	0	3,794	6,340	7,165
26,200	26,250	0	3,250	5,622	6,447	0	3,995	6,604	7,430	29,400	29,450	0	2,738	4,948	5,773	0	3,786	6,329	7,155
26,250	26,300	0	3,242	5,611	6,437	0	3,995	6,604	7,430	29,450	29,500	0	2,730	4,937	5,763	0	3,778	6,319	7,144
26,300	26,350	0	3,234	5,600	6,426	0	3,995	6,604	7,430	29,500	29,550	0	2,722	4,927	5,752	0	3,770	6,308	7,134
26,350	26,400	0	3,226	5,590	6,415	0	3,995	6,604	7,430	29,550	29,600	0	2,714	4,916	5,742	0	3,762	6,298	7,123
26,400	26,450	0	3,218	5,579	6,405	0	3,995	6,604	7,430	29,600	29,650	0	2,706	4,906	5,731	0	3,755	6,287	7,113
26,450	26,500	0	3,210	5,569	6,394	0	3,995	6,604	7,430	29,650	29,700	0	2,698	4,895	5,720	0	3,747	6,277	7,102
26,500	26,550	0	3,202	5,558	6,384	0	3,995	6,604	7,430	29,700	29,750	0	2,690	4,884	5,710	0	3,739	6,266	7,091
26,550	26,600	0	3,194	5,548	6,373	0	3,995	6,604	7,430	29,750	29,800	0	2,682	4,874	5,699	0	3,731	6,255	7,081
26,600	26,650	0	3,186	5,537	6,363	0	3,995	6,604	7,430	29,800	29,850	0	2,674	4,863	5,689	0	3,723	6,245	7,070
26,650	26,700	0	3,178	5,527	6,352	0	3,995	6,604	7,430	29,850	29,900	0	2,666	4,853	5,678	0	3,715	6,234	7,060
26,700	26,750	0	3,170	5,516	6,342	0	3,995	6,604	7,430	29,900	29,950	0	2,658	4,842	5,668	0	3,707	6,224	7,049
26,750	26,800	0	3,162	5,506	6,331	0	3,995	6,604	7,430	29,950	30,000	0	2,650	4,832	5,657	0	3,699	6,213	7,039
26,800	26,850	0	3,154	5,495	6,321	0	3,995	6,604	7,430	30,000	30,050	0	2,642	4,821	5,647	0	3,691	6,203	7,028
26,850	26,900	0	3,146	5,485	6,310	0	3,995	6,604	7,430	30,050	30,100	0	2,634	4,811	5,636	0	3,683	6,192	7,018
26,900	26,950	0	3,138	5,474	6,300	0	3,995	6,604	7,430	30,100	30,150	0	2,626	4,800	5,626	0	3,675	6,182	7,007
26,950	27,000	0	3,130	5,464	6,289	0	3,995	6,604	7,430	30,150	30,200	0	2,618	4,790	5,615	0	3,667	6,171	6,997
27,000	27,050	0	3,122	5,453	6,279	0	3,995	6,604	7,430	30,200	30,250	0	2,610	4,779	5,605	0	3,659	6,161	6,986
27,050	27,100	0	3,114	5,443	6,268	0	3,995	6,604	7,430	30,250	30,300	0	2,602	4,769	5,594	0	3,651	6,150	6,976
27,100	27,150	0	3,106	5,432	6,258	0	3,995	6,604	7,430	30,300	30,350	0	2,594	4,758	5,584	0	3,643	6,140	6,965
27,150	27,200	0	3,098	5,421	6,247	0	3,995	6,604	7,430	30,350	30,400	0	2,586	4,748	5,573	0	3,635	6,129	6,955
27,200	27,250	0	3,090	5,411	6,236	0	3,995	6,604	7,430	30,400	30,450	0	2,578	4,737	5,563	0	3,627	6,119	6,944
27,250	27,300	0	3,082	5,400	6,226	0	3,995	6,604	7,430	30,450	30,500	0	2,570	4,727	5,552	0	3,619	6,108	6,934
27,300	27,350	0	3,074	5,390	6,215	0	3,995	6,604	7,430	30,500	30,550	0	2,562	4,716	5,541	0	3,611	6,098	6,923
27,350	27,400	0	3,066	5,379	6,205	0	3,995	6,604	7,430	30,550	30,600	0	2,554	4,705	5,531	0	3,603	6,087	6,912
27,400	27,450	0	3,058	5,369	6,194	0	3,995	6,604	7,430	30,600	30,650	0	2,546	4,695	5,52				

# Earned Income Credit (EIC) Table - Continued

(Caution. This is not a tax table.)

If the amount you are looking up from the worksheet is–		And your filing status is–								If the amount you are looking up from the worksheet is–		And your filing status is–							
		Single, head of household, or qualifying surviving spouse★ and you have–				Married filing jointly and you have–						Single, head of household, or qualifying surviving spouse★ and you have–				Married filing jointly and you have–			
		0	1	2	3	0	1	2	3			0	1	2	3	0	1	2	3
At least	But less than	Your credit is–				Your credit is–				At least	But less than	Your credit is–				Your credit is–			
31,200	31,250	0	2,451	4,569	5,394	0	3,499	5,950	6,776	34,400	34,450	0	1,939	3,895	4,720	0	2,987	5,276	6,102
31,250	31,300	0	2,443	4,558	5,384	0	3,491	5,940	6,765	34,450	34,500	0	1,931	3,884	4,710	0	2,979	5,266	6,091
31,300	31,350	0	2,435	4,547	5,373	0	3,483	5,929	6,755	34,500	34,550	0	1,923	3,874	4,699	0	2,971	5,255	6,081
31,350	31,400	0	2,427	4,537	5,362	0	3,475	5,918	6,744	34,550	34,600	0	1,915	3,863	4,689	0	2,963	5,245	6,070
31,400	31,450	0	2,419	4,526	5,352	0	3,467	5,908	6,733	34,600	34,650	0	1,907	3,853	4,678	0	2,956	5,234	6,060
31,450	31,500	0	2,411	4,516	5,341	0	3,459	5,897	6,723	34,650	34,700	0	1,899	3,842	4,667	0	2,948	5,224	6,049
31,500	31,550	0	2,403	4,505	5,331	0	3,451	5,887	6,712	34,700	34,750	0	1,891	3,831	4,657	0	2,940	5,213	6,038
31,550	31,600	0	2,395	4,495	5,320	0	3,443	5,876	6,702	34,750	34,800	0	1,883	3,821	4,646	0	2,932	5,202	6,028
31,600	31,650	0	2,387	4,484	5,310	0	3,435	5,866	6,691	34,800	34,850	0	1,875	3,810	4,636	0	2,924	5,192	6,017
31,650	31,700	0	2,379	4,474	5,299	0	3,427	5,855	6,681	34,850	34,900	0	1,867	3,800	4,625	0	2,916	5,181	6,007
31,700	31,750	0	2,371	4,463	5,289	0	3,419	5,845	6,670	34,900	34,950	0	1,859	3,789	4,615	0	2,908	5,171	5,996
31,750	31,800	0	2,363	4,453	5,278	0	3,411	5,834	6,660	34,950	35,000	0	1,851	3,779	4,604	0	2,900	5,160	5,986
31,800	31,850	0	2,355	4,442	5,268	0	3,403	5,824	6,649	35,000	35,050	0	1,843	3,768	4,594	0	2,892	5,150	5,975
31,850	31,900	0	2,347	4,432	5,257	0	3,395	5,813	6,639	35,050	35,100	0	1,835	3,758	4,583	0	2,884	5,139	5,965
31,900	31,950	0	2,339	4,421	5,247	0	3,387	5,803	6,628	35,100	35,150	0	1,827	3,747	4,573	0	2,876	5,129	5,954
31,950	32,000	0	2,331	4,411	5,236	0	3,379	5,792	6,618	35,150	35,200	0	1,819	3,737	4,562	0	2,868	5,118	5,944
32,000	32,050	0	2,323	4,400	5,226	0	3,371	5,782	6,607	35,200	35,250	0	1,811	3,726	4,552	0	2,860	5,108	5,933
32,050	32,100	0	2,315	4,390	5,215	0	3,363	5,771	6,597	35,250	35,300	0	1,803	3,716	4,541	0	2,852	5,097	5,923
32,100	32,150	0	2,307	4,379	5,205	0	3,355	5,761	6,586	35,300	35,350	0	1,795	3,705	4,531	0	2,844	5,087	5,912
32,150	32,200	0	2,299	4,368	5,194	0	3,347	5,750	6,576	35,350	35,400	0	1,787	3,695	4,520	0	2,836	5,076	5,902
32,200	32,250	0	2,291	4,358	5,183	0	3,339	5,739	6,565	35,400	35,450	0	1,779	3,684	4,510	0	2,828	5,066	5,891
32,250	32,300	0	2,283	4,347	5,173	0	3,331	5,729	6,554	35,450	35,500	0	1,771	3,674	4,499	0	2,820	5,055	5,881
32,300	32,350	0	2,275	4,337	5,162	0	3,323	5,718	6,544	35,500	35,550	0	1,763	3,663	4,488	0	2,812	5,045	5,870
32,350	32,400	0	2,267	4,326	5,152	0	3,315	5,708	6,533	35,550	35,600	0	1,755	3,652	4,478	0	2,804	5,034	5,859
32,400	32,450	0	2,259	4,316	5,141	0	3,307	5,697	6,523	35,600	35,650	0	1,747	3,642	4,467	0	2,796	5,023	5,849
32,450	32,500	0	2,251	4,305	5,131	0	3,299	5,687	6,512	35,650	35,700	0	1,739	3,631	4,457	0	2,788	5,013	5,838
32,500	32,550	0	2,243	4,295	5,120	0	3,291	5,676	6,502	35,700	35,750	0	1,731	3,621	4,446	0	2,780	5,002	5,828
32,550	32,600	0	2,235	4,284	5,110	0	3,283	5,666	6,491	35,750	35,800	0	1,723	3,610	4,436	0	2,772	4,992	5,817
32,600	32,650	0	2,227	4,274	5,099	0	3,275	5,655	6,481	35,800	35,850	0	1,715	3,600	4,425	0	2,764	4,981	5,807
32,650	32,700	0	2,219	4,263	5,089	0	3,267	5,645	6,470	35,850	35,900	0	1,707	3,589	4,415	0	2,756	4,971	5,796
32,700	32,750	0	2,211	4,253	5,078	0	3,259	5,634	6,460	35,900	35,950	0	1,699	3,579	4,404	0	2,748	4,960	5,786
32,750	32,800	0	2,203	4,242	5,068	0	3,251	5,624	6,449	35,950	36,000	0	1,691	3,568	4,394	0	2,740	4,950	5,775
32,800	32,850	0	2,195	4,232	5,057	0	3,243	5,613	6,439	36,000	36,050	0	1,683	3,558	4,383	0	2,732	4,939	5,765
32,850	32,900	0	2,187	4,221	5,047	0	3,235	5,603	6,428	36,050	36,100	0	1,676	3,547	4,373	0	2,724	4,929	5,754
32,900	32,950	0	2,179	4,211	5,036	0	3,227	5,592	6,418	36,100	36,150	0	1,668	3,537	4,362	0	2,716	4,918	5,744
32,950	33,000	0	2,171	4,200	5,026	0	3,219	5,582	6,407	36,150	36,200	0	1,660	3,526	4,352	0	2,708	4,908	5,733
33,000	33,050	0	2,163	4,189	5,015	0	3,211	5,571	6,397	36,200	36,250	0	1,652	3,516	4,341	0	2,700	4,897	5,723
33,050	33,100	0	2,155	4,179	5,004	0	3,203	5,560	6,386	36,250	36,300	0	1,644	3,505	4,331	0	2,692	4,887	5,712
33,100	33,150	0	2,147	4,168	4,994	0	3,195	5,550	6,375	36,300	36,350	0	1,636	3,494	4,320	0	2,684	4,876	5,702
33,150	33,200	0	2,139	4,158	4,983	0	3,187	5,539	6,365	36,350	36,400	0	1,628	3,484	4,309	0	2,676	4,865	5,691
33,200	33,250	0	2,131	4,147	4,973	0	3,179	5,529	6,354	36,400	36,450	0	1,620	3,473	4,299	0	2,668	4,855	5,680
33,250	33,300	0	2,123	4,137	4,962	0	3,171	5,518	6,344	36,450	36,500	0	1,612	3,463	4,288	0	2,660	4,844	5,670
33,300	33,350	0	2,115	4,126	4,952	0	3,163	5,508	6,333	36,500	36,550	0	1,604	3,452	4,278	0	2,652	4,834	5,659
33,350	33,400	0	2,107	4,116	4,941	0	3,155	5,497	6,323	36,550	36,600	0	1,596	3,442	4,267	0	2,644	4,823	5,649
33,400	33,450	0	2,099	4,105	4,931	0	3,147	5,487	6,312	36,600	36,650	0	1,588	3,431	4,257	0	2,636	4,813	5,638
33,450	33,500	0	2,091	4,095	4,920	0	3,139	5,476	6,302	36,650	36,700	0	1,580	3,421	4,246	0	2,628	4,802	5,628
33,500	33,550	0	2,083	4,084	4,910	0	3,131	5,466	6,291	36,700	36,750	0	1,572	3,410	4,236	0	2,620	4,792	5,617
33,550	33,600	0	2,075	4,074	4,899	0	3,123	5,455	6,281	36,750	36,800	0	1,564	3,400	4,225	0	2,612	4,781	5,607
33,600	33,650	0	2,067	4,063	4,889	0	3,115	5,445	6,270	36,800	36,850	0	1,556	3,389	4,215	0	2,604	4,771	5,596
33,650	33,700	0	2,059	4,053	4,878	0	3,107	5,434	6,260	36,850	36,900	0	1,548	3,379	4,204	0	2,596	4,760	5,586
33,700	33,750	0	2,051	4,042	4,868	0	3,099	5,424	6,249	36,900	36,950	0	1,540	3,368	4,194	0	2,588	4,750	5,575
33,750	33,800	0	2,043	4,032	4,857	0	3,091	5,413	6,239	36,950	37,000	0	1,532	3,358	4,183	0	2,580	4,739	5,565
33,800	33,850	0	2,035	4,021	4,846	0	3,083	5,403	6,228	37,000	37,050	0	1,524	3,347	4				



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

(Caution. This is not a tax table.)

If the amount you are looking up from the worksheet is–		And your filing status is–								If the amount you are looking up from the worksheet is–		And your filing status is–							
		Single, head of household, or qualifying surviving spouse★ and you have–				Married filing jointly and you have–						Single, head of household, or qualifying surviving spouse★ and you have–				Married filing jointly and you have–			
		0	1	2	3	0	1	2	3			0	1	2	3	0	1	2	3
At least	But less than	Your credit is–				Your credit is–				At least	But less than	Your credit is–				Your credit is–			
37,600	37,650	0	1,428	3,221	4,046	0	2,476	4,602	5,428	40,800	40,850	0	916	2,547	3,372	0	1,965	3,928	4,754
37,650	37,700	0	1,420	3,210	4,036	0	2,468	4,592	5,417	40,850	40,900	0	908	2,536	3,362	0	1,957	3,918	4,743
37,700	37,750	0	1,412	3,200	4,025	0	2,460	4,581	5,407	40,900	40,950	0	900	2,526	3,351	0	1,949	3,907	4,733
37,750	37,800	0	1,404	3,189	4,015	0	2,452	4,571	5,396	40,950	41,000	0	892	2,515	3,341	0	1,941	3,897	4,722
37,800	37,850	0	1,396	3,179	4,004	0	2,444	4,560	5,386	41,000	41,050	0	884	2,505	3,330	0	1,933	3,886	4,712
37,850	37,900	0	1,388	3,168	3,994	0	2,436	4,550	5,375	41,050	41,100	0	877	2,494	3,320	0	1,925	3,876	4,701
37,900	37,950	0	1,380	3,158	3,983	0	2,428	4,539	5,365	41,100	41,150	0	869	2,484	3,309	0	1,917	3,865	4,691
37,950	38,000	0	1,372	3,147	3,973	0	2,420	4,529	5,354	41,150	41,200	0	861	2,473	3,299	0	1,909	3,855	4,680
38,000	38,050	0	1,364	3,136	3,962	0	2,412	4,518	5,344	41,200	41,250	0	853	2,463	3,288	0	1,901	3,844	4,670
38,050	38,100	0	1,356	3,126	3,951	0	2,404	4,507	5,333	41,250	41,300	0	845	2,452	3,278	0	1,893	3,834	4,659
38,100	38,150	0	1,348	3,115	3,941	0	2,396	4,497	5,322	41,300	41,350	0	837	2,441	3,267	0	1,885	3,823	4,649
38,150	38,200	0	1,340	3,105	3,930	0	2,388	4,486	5,312	41,350	41,400	0	829	2,431	3,256	0	1,877	3,812	4,638
38,200	38,250	0	1,332	3,094	3,920	0	2,380	4,476	5,301	41,400	41,450	0	821	2,420	3,246	0	1,869	3,802	4,627
38,250	38,300	0	1,324	3,084	3,909	0	2,372	4,465	5,291	41,450	41,500	0	813	2,410	3,235	0	1,861	3,791	4,617
38,300	38,350	0	1,316	3,073	3,899	0	2,364	4,455	5,280	41,500	41,550	0	805	2,399	3,225	0	1,853	3,781	4,606
38,350	38,400	0	1,308	3,063	3,888	0	2,356	4,444	5,270	41,550	41,600	0	797	2,389	3,214	0	1,845	3,770	4,596
38,400	38,450	0	1,300	3,052	3,878	0	2,348	4,434	5,259	41,600	41,650	0	789	2,378	3,204	0	1,837	3,760	4,585
38,450	38,500	0	1,292	3,042	3,867	0	2,340	4,423	5,249	41,650	41,700	0	781	2,368	3,193	0	1,829	3,749	4,575
38,500	38,550	0	1,284	3,031	3,857	0	2,332	4,413	5,238	41,700	41,750	0	773	2,357	3,183	0	1,821	3,739	4,564
38,550	38,600	0	1,276	3,021	3,846	0	2,324	4,402	5,228	41,750	41,800	0	765	2,347	3,172	0	1,813	3,728	4,554
38,600	38,650	0	1,268	3,010	3,836	0	2,316	4,392	5,217	41,800	41,850	0	757	2,336	3,162	0	1,805	3,718	4,543
38,650	38,700	0	1,260	3,000	3,825	0	2,308	4,381	5,207	41,850	41,900	0	749	2,326	3,151	0	1,797	3,707	4,533
38,700	38,750	0	1,252	2,989	3,815	0	2,300	4,371	5,196	41,900	41,950	0	741	2,315	3,141	0	1,789	3,697	4,522
38,750	38,800	0	1,244	2,979	3,804	0	2,292	4,360	5,186	41,950	42,000	0	733	2,305	3,130	0	1,781	3,686	4,512
38,800	38,850	0	1,236	2,968	3,793	0	2,284	4,350	5,175	42,000	42,050	0	725	2,294	3,120	0	1,773	3,676	4,501
38,850	38,900	0	1,228	2,957	3,783	0	2,276	4,339	5,164	42,050	42,100	0	717	2,284	3,109	0	1,765	3,665	4,491
38,900	38,950	0	1,220	2,947	3,772	0	2,268	4,328	5,154	42,100	42,150	0	709	2,273	3,099	0	1,757	3,655	4,480
38,950	39,000	0	1,212	2,936	3,762	0	2,260	4,318	5,143	42,150	42,200	0	701	2,262	3,088	0	1,749	3,644	4,470
39,000	39,050	0	1,204	2,926	3,751	0	2,252	4,307	5,133	42,200	42,250	0	693	2,252	3,077	0	1,741	3,633	4,459
39,050	39,100	0	1,196	2,915	3,741	0	2,244	4,297	5,122	42,250	42,300	0	685	2,241	3,067	0	1,733	3,623	4,448
39,100	39,150	0	1,188	2,905	3,730	0	2,236	4,286	5,112	42,300	42,350	0	677	2,231	3,056	0	1,725	3,612	4,438
39,150	39,200	0	1,180	2,894	3,720	0	2,228	4,276	5,101	42,350	42,400	0	669	2,220	3,046	0	1,717	3,602	4,427
39,200	39,250	0	1,172	2,884	3,709	0	2,220	4,265	5,091	42,400	42,450	0	661	2,210	3,035	0	1,709	3,591	4,417
39,250	39,300	0	1,164	2,873	3,699	0	2,212	4,255	5,080	42,450	42,500	0	653	2,199	3,025	0	1,701	3,581	4,406
39,300	39,350	0	1,156	2,863	3,688	0	2,204	4,244	5,070	42,500	42,550	0	645	2,189	3,014	0	1,693	3,570	4,396
39,350	39,400	0	1,148	2,852	3,678	0	2,196	4,234	5,059	42,550	42,600	0	637	2,178	3,004	0	1,685	3,560	4,385
39,400	39,450	0	1,140	2,842	3,667	0	2,188	4,223	5,049	42,600	42,650	0	629	2,168	2,993	0	1,677	3,549	4,375
39,450	39,500	0	1,132	2,831	3,657	0	2,180	4,213	5,038	42,650	42,700	0	621	2,157	2,983	0	1,669	3,539	4,364
39,500	39,550	0	1,124	2,821	3,646	0	2,172	4,202	5,028	42,700	42,750	0	613	2,147	2,972	0	1,661	3,528	4,354
39,550	39,600	0	1,116	2,810	3,636	0	2,164	4,192	5,017	42,750	42,800	0	605	2,136	2,962	0	1,653	3,518	4,343
39,600	39,650	0	1,108	2,800	3,625	0	2,157	4,181	5,007	42,800	42,850	0	597	2,126	2,951	0	1,645	3,507	4,333
39,650	39,700	0	1,100	2,789	3,614	0	2,149	4,171	4,996	42,850	42,900	0	589	2,115	2,941	0	1,637	3,497	4,322
39,700	39,750	0	1,092	2,778	3,604	0	2,141	4,160	4,985	42,900	42,950	0	581	2,105	2,930	0	1,629	3,486	4,312
39,750	39,800	0	1,084	2,768	3,593	0	2,133	4,149	4,975	42,950	43,000	0	573	2,094	2,920	0	1,621	3,476	4,301
39,800	39,850	0	1,076	2,757	3,583	0	2,125	4,139	4,964	43,000	43,050	0	565	2,083	2,909	0	1,613	3,465	4,291
39,850	39,900	0	1,068	2,747	3,572	0	2,117	4,128	4,954	43,050	43,100	0	557	2,073	2,898	0	1,605	3,454	4,280
39,900	39,950	0	1,060	2,736	3,562	0	2,109	4,118	4,943	43,100	43,150	0	549	2,062	2,888	0	1,597	3,444	4,269
39,950	40,000	0	1,052	2,726	3,551	0	2,101	4,107	4,933	43,150	43,200	0	541	2,052	2,877	0	1,589	3,433	4,259
40,000	40,050	0	1,044	2,715	3,541	0	2,093	4,097	4,922	43,200	43,250	0	533	2,041	2,867	0	1,581	3,423	4,248
40,050	40,100	0	1,036	2,705	3,530	0	2,085	4,086	4,912	43,250	43,300	0	525	2,031	2,856	0	1,573	3,412	4,238
40,100	40,150	0	1,028	2,694	3,520	0	2,077	4,076	4,901	43,300	43,350	0	517	2,020	2,846	0	1,565	3,402	4,227
40,150	40,200	0	1,020	2,684	3,509	0	2,069	4,065	4,891	43,350	43,400	0	509	2,010	2,835	0	1,557	3,391	4,217
40,200	40,250	0	1,012	2,673	3,499	0	2,061	4,055	4,880	43,400	43,450	0	501	1,999	2,825	0	1,549	3,381	4,206
40,250	40,300	0	1,004	2,663	3,488	0</													

# Earned Income Credit (EIC) Table - Continued

(Caution. This is not a tax table.)

If the amount you are looking up from the worksheet is–		And your filing status is–								If the amount you are looking up from the worksheet is–		And your filing status is–							
		Single, head of household, or qualifying surviving spouse★ and you have–				Married filing jointly and you have–						Single, head of household, or qualifying surviving spouse★ and you have–				Married filing jointly and you have–			
		0	1	2	3	0	1	2	3			0	1	2	3	0	1	2	3
At least	But less than	Your credit is–				Your credit is–				At least	But less than	Your credit is–				Your credit is–			
44,000	44,050	0	405	1,873	2,698	0	1,453	3,254	4,080	47,200	47,250	0	0	1,199	2,024	0	942	2,580	3,406
44,050	44,100	0	397	1,862	2,688	0	1,445	3,244	4,069	47,250	47,300	0	0	1,188	2,014	0	934	2,570	3,395
44,100	44,150	0	389	1,852	2,677	0	1,437	3,233	4,059	47,300	47,350	0	0	1,178	2,003	0	926	2,559	3,385
44,150	44,200	0	381	1,841	2,667	0	1,429	3,223	4,048	47,350	47,400	0	0	1,167	1,993	0	918	2,549	3,374
44,200	44,250	0	373	1,831	2,656	0	1,421	3,212	4,038	47,400	47,450	0	0	1,157	1,982	0	910	2,538	3,364
44,250	44,300	0	365	1,820	2,646	0	1,413	3,202	4,027	47,450	47,500	0	0	1,146	1,972	0	902	2,528	3,353
44,300	44,350	0	357	1,810	2,635	0	1,405	3,191	4,017	47,500	47,550	0	0	1,136	1,961	0	894	2,517	3,343
44,350	44,400	0	349	1,799	2,625	0	1,397	3,181	4,006	47,550	47,600	0	0	1,125	1,951	0	886	2,507	3,332
44,400	44,450	0	341	1,789	2,614	0	1,389	3,170	3,996	47,600	47,650	0	0	1,115	1,940	0	878	2,496	3,322
44,450	44,500	0	333	1,778	2,604	0	1,381	3,160	3,985	47,650	47,700	0	0	1,104	1,930	0	870	2,486	3,311
44,500	44,550	0	325	1,768	2,593	0	1,373	3,149	3,975	47,700	47,750	0	0	1,094	1,919	0	862	2,475	3,301
44,550	44,600	0	317	1,757	2,583	0	1,365	3,139	3,964	47,750	47,800	0	0	1,083	1,909	0	854	2,465	3,290
44,600	44,650	0	309	1,747	2,572	0	1,358	3,128	3,954	47,800	47,850	0	0	1,073	1,898	0	846	2,454	3,280
44,650	44,700	0	301	1,736	2,561	0	1,350	3,118	3,943	47,850	47,900	0	0	1,062	1,888	0	838	2,444	3,269
44,700	44,750	0	293	1,725	2,551	0	1,342	3,107	3,932	47,900	47,950	0	0	1,052	1,877	0	830	2,433	3,259
44,750	44,800	0	285	1,715	2,540	0	1,334	3,096	3,922	47,950	48,000	0	0	1,041	1,867	0	822	2,423	3,248
44,800	44,850	0	277	1,704	2,530	0	1,326	3,086	3,911	48,000	48,050	0	0	1,030	1,856	0	814	2,412	3,238
44,850	44,900	0	269	1,694	2,519	0	1,318	3,075	3,901	48,050	48,100	0	0	1,020	1,845	0	806	2,401	3,227
44,900	44,950	0	261	1,683	2,509	0	1,310	3,065	3,890	48,100	48,150	0	0	1,009	1,835	0	798	2,391	3,216
44,950	45,000	0	253	1,673	2,498	0	1,302	3,054	3,880	48,150	48,200	0	0	999	1,824	0	790	2,380	3,206
45,000	45,050	0	245	1,662	2,488	0	1,294	3,044	3,869	48,200	48,250	0	0	988	1,814	0	782	2,370	3,195
45,050	45,100	0	237	1,652	2,477	0	1,286	3,033	3,859	48,250	48,300	0	0	978	1,803	0	774	2,359	3,185
45,100	45,150	0	229	1,641	2,467	0	1,278	3,023	3,848	48,300	48,350	0	0	967	1,793	0	766	2,349	3,174
45,150	45,200	0	221	1,631	2,456	0	1,270	3,012	3,838	48,350	48,400	0	0	957	1,782	0	758	2,338	3,164
45,200	45,250	0	213	1,620	2,446	0	1,262	3,002	3,827	48,400	48,450	0	0	946	1,772	0	750	2,328	3,153
45,250	45,300	0	205	1,610	2,435	0	1,254	2,991	3,817	48,450	48,500	0	0	936	1,761	0	742	2,317	3,143
45,300	45,350	0	197	1,599	2,425	0	1,246	2,981	3,806	48,500	48,550	0	0	925	1,751	0	734	2,307	3,132
45,350	45,400	0	189	1,589	2,414	0	1,238	2,970	3,796	48,550	48,600	0	0	915	1,740	0	726	2,296	3,122
45,400	45,450	0	181	1,578	2,404	0	1,230	2,960	3,785	48,600	48,650	0	0	904	1,730	0	718	2,286	3,111
45,450	45,500	0	173	1,568	2,393	0	1,222	2,949	3,775	48,650	48,700	0	0	894	1,719	0	710	2,275	3,101
45,500	45,550	0	165	1,557	2,382	0	1,214	2,939	3,764	48,700	48,750	0	0	883	1,709	0	702	2,265	3,090
45,550	45,600	0	157	1,546	2,372	0	1,206	2,928	3,753	48,750	48,800	0	0	873	1,698	0	694	2,254	3,080
45,600	45,650	0	149	1,536	2,361	0	1,198	2,917	3,743	48,800	48,850	0	0	862	1,687	0	686	2,244	3,069
45,650	45,700	0	141	1,525	2,351	0	1,190	2,907	3,732	48,850	48,900	0	0	851	1,677	0	678	2,233	3,058
45,700	45,750	0	133	1,515	2,340	0	1,182	2,896	3,722	48,900	48,950	0	0	841	1,666	0	670	2,222	3,048
45,750	45,800	0	125	1,504	2,330	0	1,174	2,886	3,711	48,950	49,000	0	0	830	1,656	0	662	2,212	3,037
45,800	45,850	0	117	1,494	2,319	0	1,166	2,875	3,701	49,000	49,050	0	0	820	1,645	0	654	2,201	3,027
45,850	45,900	0	109	1,483	2,309	0	1,158	2,865	3,690	49,050	49,100	0	0	809	1,635	0	646	2,191	3,016
45,900	45,950	0	101	1,473	2,298	0	1,150	2,854	3,680	49,100	49,150	0	0	799	1,624	0	638	2,180	3,006
45,950	46,000	0	93	1,462	2,288	0	1,142	2,844	3,669	49,150	49,200	0	0	788	1,614	0	630	2,170	2,995
46,000	46,050	0	85	1,452	2,277	0	1,134	2,833	3,659	49,200	49,250	0	0	778	1,603	0	622	2,159	2,985
46,050	46,100	0	78	1,441	2,267	0	1,126	2,823	3,648	49,250	49,300	0	0	767	1,593	0	614	2,149	2,974
46,100	46,150	0	70	1,431	2,256	0	1,118	2,812	3,638	49,300	49,350	0	0	757	1,582	0	606	2,138	2,964
46,150	46,200	0	62	1,420	2,246	0	1,110	2,802	3,627	49,350	49,400	0	0	746	1,572	0	598	2,128	2,953
46,200	46,250	0	54	1,410	2,235	0	1,102	2,791	3,617	49,400	49,450	0	0	736	1,561	0	590	2,117	2,943
46,250	46,300	0	46	1,399	2,225	0	1,094	2,781	3,606	49,450	49,500	0	0	725	1,551	0	582	2,107	2,932
46,300	46,350	0	38	1,388	2,214	0	1,086	2,770	3,596	49,500	49,550	0	0	715	1,540	0	574	2,096	2,922
46,350	46,400	0	30	1,378	2,203	0	1,078	2,759	3,585	49,550	49,600	0	0	704	1,530	0	566	2,086	2,911
46,400	46,450	0	22	1,367	2,193	0	1,070	2,749	3,574	49,600	49,650	0	0	694	1,519	0	559	2,075	2,901
46,450	46,500	0	14	1,357	2,182	0	1,062	2,738	3,564	49,650	49,700	0	0	683	1,508	0	551	2,065	2,890
46,500	46,550	0	6	1,346	2,172	0	1,054	2,728	3,553	49,700	49,750	0	0	672	1,498	0	543	2,054	2,879
46,550	46,600	0	*	1,336	2,161	0	1,046	2,717	3,543	49,750	49,800	0	0	662	1,487	0	535	2,043	2,869
46,600	46,650	0	0	1,325	2,151	0	1,038	2,707	3,532	49,800	49,850	0	0	651	1,477	0	527	2,033	2,858
46,650	46,700	0	0	1,315	2,140	0	1,030	2,696	3,522	49,850	49,900	0	0	641	1,466	0	519	2,022	2,848
46,700	46,750	0	0	1,304	2,130	0	1,022	2,686	3,511	49,900	49,950	0	0	630	1,456	0	511	2,012	2,837
46,750	46,800	0	0	1,294	2,119	0	1,014	2,675	3,501	49,950	50,000								

# Earned Income Credit (EIC) Table - Continued

(Caution. This is not a tax table.)

If the amount you are looking up from the worksheet is—		And your filing status is—							
		Single, head of household, or qualifying surviving spouse★ and you have—				Married filing jointly and you have—			
		0	1	2	3	0	1	2	3
At least	But less than	Your credit is—				Your credit is—			
50,400	50,450	0	0	525	1,351	0	431	1,907	2,732
50,450	50,500	0	0	515	1,340	0	423	1,896	2,722
50,500	50,550	0	0	504	1,329	0	415	1,886	2,711
50,550	50,600	0	0	493	1,319	0	407	1,875	2,700
50,600	50,650	0	0	483	1,308	0	399	1,864	2,690
50,650	50,700	0	0	472	1,298	0	391	1,854	2,679
50,700	50,750	0	0	462	1,287	0	383	1,843	2,669
50,750	50,800	0	0	451	1,277	0	375	1,833	2,658
50,800	50,850	0	0	441	1,266	0	367	1,822	2,648
50,850	50,900	0	0	430	1,256	0	359	1,812	2,637
50,900	50,950	0	0	420	1,245	0	351	1,801	2,627
50,950	51,000	0	0	409	1,235	0	343	1,791	2,616
51,000	51,050	0	0	399	1,224	0	335	1,780	2,606
51,050	51,100	0	0	388	1,214	0	327	1,770	2,595
51,100	51,150	0	0	378	1,203	0	319	1,759	2,585
51,150	51,200	0	0	367	1,193	0	311	1,749	2,574
51,200	51,250	0	0	357	1,182	0	303	1,738	2,564
51,250	51,300	0	0	346	1,172	0	295	1,728	2,553
51,300	51,350	0	0	335	1,161	0	287	1,717	2,543
51,350	51,400	0	0	325	1,150	0	279	1,706	2,532
51,400	51,450	0	0	314	1,140	0	271	1,696	2,521
51,450	51,500	0	0	304	1,129	0	263	1,685	2,511
51,500	51,550	0	0	293	1,119	0	255	1,675	2,500
51,550	51,600	0	0	283	1,108	0	247	1,664	2,490
51,600	51,650	0	0	272	1,098	0	239	1,654	2,479
51,650	51,700	0	0	262	1,087	0	231	1,643	2,469
51,700	51,750	0	0	251	1,077	0	223	1,633	2,458
51,750	51,800	0	0	241	1,066	0	215	1,622	2,448
51,800	51,850	0	0	230	1,056	0	207	1,612	2,437
51,850	51,900	0	0	220	1,045	0	199	1,601	2,427
51,900	51,950	0	0	209	1,035	0	191	1,591	2,416
51,950	52,000	0	0	199	1,024	0	183	1,580	2,406
52,000	52,050	0	0	188	1,014	0	175	1,570	2,395
52,050	52,100	0	0	178	1,003	0	167	1,559	2,385
52,100	52,150	0	0	167	993	0	159	1,549	2,374
52,150	52,200	0	0	156	982	0	151	1,538	2,364
52,200	52,250	0	0	146	971	0	143	1,527	2,353
52,250	52,300	0	0	135	961	0	135	1,517	2,342
52,300	52,350	0	0	125	950	0	127	1,506	2,332
52,350	52,400	0	0	114	940	0	119	1,496	2,321
52,400	52,450	0	0	104	929	0	111	1,485	2,311
52,450	52,500	0	0	93	919	0	103	1,475	2,300
52,500	52,550	0	0	83	908	0	95	1,464	2,290
52,550	52,600	0	0	72	898	0	87	1,454	2,279
52,600	52,650	0	0	62	887	0	79	1,443	2,269
52,650	52,700	0	0	51	877	0	71	1,433	2,258
52,700	52,750	0	0	41	866	0	63	1,422	2,248
52,750	52,800	0	0	30	856	0	55	1,412	2,237
52,800	52,850	0	0	20	845	0	47	1,401	2,227
52,850	52,900	0	0	9	835	0	39	1,391	2,216
52,900	52,950	0	0	*	824	0	31	1,380	2,206
52,950	53,000	0	0	0	814	0	23	1,370	2,195
53,000	53,050	0	0	0	803	0	15	1,359	2,185
53,050	53,100	0	0	0	792	0	7	1,348	2,174
53,100	53,150	0	0	0	782	0	**	1,338	2,163
53,150	53,200	0	0	0	771	0	0	1,327	2,153
53,200	53,250	0	0	0	761	0	0	1,316	2,142
53,250	53,300	0	0	0	750	0	0	1,305	2,132
53,300	53,350	0	0	0	740	0	0	1,294	2,121
53,350	53,400	0	0	0	729	0	0	1,283	2,111
53,400	53,450	0	0	0	719	0	0	1,272	2,100
53,450	53,500	0	0	0	708	0	0	1,261	2,090
53,500	53,550	0	0	0	698	0	0	1,250	2,079
53,550	53,600	0	0	0	687	0	0	1,239	2,069
53,600	53,650	0	0	0	677	0	0	1,228	2,058
53,650	53,700	0	0	0	666	0	0	1,217	2,048
53,700	53,750	0	0	0	656	0	0	1,206	2,037
53,750	53,800	0	0	0	645	0	0	1,195	2,027
53,800	53,850	0	0	0	634	0	0	1,184	2,016
53,850	53,900	0	0	0	624	0	0	1,173	2,005
53,900	53,950	0	0	0	613	0	0	1,162	1,995
53,950	54,000	0	0	0	603	0	0	1,151	1,984
54,000	54,050	0	0	0	592	0	0	1,140	1,974
54,050	54,100	0	0	0	582	0	0	1,129	1,963
54,100	54,150	0	0	0	571	0	0	1,118	1,953
54,150	54,200	0	0	0	561	0	0	1,107	1,942
54,200	54,250	0	0	0	550	0	0	1,096	1,932
54,250	54,300	0	0	0	540	0	0	1,085	1,921
54,300	54,350	0	0	0	529	0	0	1,074	1,911
54,350	54,400	0	0	0	519	0	0	1,063	1,900
54,400	54,450	0	0	0	508	0	0	1,052	1,890
54,450	54,500	0	0	0	498	0	0	1,041	1,879
54,500	54,550	0	0	0	487	0	0	1,030	1,869
54,550	54,600	0	0	0	477	0	0	1,019	1,858
54,600	54,650	0	0	0	466	0	0	1,008	1,848
54,650	54,700	0	0	0	455	0	0	997	1,837
54,700	54,750	0	0	0	445	0	0	986	1,826
54,750	54,800	0	0	0	434	0	0	975	1,816
54,800	54,850	0	0	0	424	0	0	964	1,805
54,850	54,900	0	0	0	413	0	0	953	1,795
54,900	54,950	0	0	0	403	0	0	942	1,784
54,950	55,000	0	0	0	392	0	0	931	1,774
55,000	55,050	0	0	0	382	0	0	920	1,763
55,050	55,100	0	0	0	371	0	0	909	1,753
55,100	55,150	0	0	0	361	0	0	898	1,742
55,150	55,200	0	0	0	350	0	0	887	1,732
55,200	55,250	0	0	0	340	0	0	876	1,721
55,250	55,300	0	0	0	329	0	0	865	1,711
55,300	55,350	0	0	0	319	0	0	854	1,700
55,350	55,400	0	0	0	308	0	0	843	1,690
55,400	55,450	0	0	0	298	0	0	832	1,679
55,450	55,500	0	0	0	287	0	0	821	1,669
55,500	55,550	0	0	0	276	0	0	810	1,658
55,550	55,600	0	0	0	266	0	0	799	1,647
55,600	55,650	0	0	0	255	0	0	788	1,637
55,650	55,700	0	0	0	245	0	0	777	1,626
55,700	55,750	0	0	0	234	0	0	766	1,616
55,750	55,800	0	0	0	224	0	0	755	1,605
55,800	55,850	0	0	0	213	0	0	744	1,595
55,850	55,900	0	0	0	203	0	0	733	1,584
55,900	55,950	0	0	0	192	0	0	722	1,574
55,950	56,000	0	0	0	182	0	0	711	1,563

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

\* If the amount you are looking up from the worksheet is at least \$52,900 but less than \$52,918, and you have two qualifying children who have valid SSNs, your credit is \$2.

If the amount you are looking up from the worksheet is \$52,918 or more, and you have two qualifying children who have valid SSNs, you can't take the credit.

\*\* If the amount you are looking up from the worksheet is at least \$53,100 but less than \$53,120, and you have one qualifying child who has a valid SSN, your credit is \$2.

If the amount you are looking up from the worksheet is \$53,120 or more, and you have one qualifying child who has a valid SSN, you can't take the credit.

(Continued)

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

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

If the amount you are looking up from the worksheet is–		And your filing status is–								If the amount you are looking up from the worksheet is–		And your filing status is–							
		Single, head of household, or qualifying surviving spouse★ and you have–				Married filing jointly and you have–						Single, head of household, or qualifying surviving spouse★ and you have–				Married filing jointly and you have–			
		0	1	2	3	0	1	2	3			0	1	2	3	0	1	2	3
At least	But less than	Your credit is–				Your credit is–				At least	But less than	Your credit is–				Your credit is–			
56,000	56,050	0	0	0	171	0	0	727	1,553	58,800	58,850	0	0	0	0	0	0	138	963
56,050	56,100	0	0	0	161	0	0	717	1,542	58,850	58,900	0	0	0	0	0	0	127	952
56,100	56,150	0	0	0	150	0	0	706	1,532	58,900	58,950	0	0	0	0	0	0	116	942
56,150	56,200	0	0	0	140	0	0	696	1,521	58,950	59,000	0	0	0	0	0	0	106	931
56,200	56,250	0	0	0	129	0	0	685	1,511	59,000	59,050	0	0	0	0	0	0	95	921
56,250	56,300	0	0	0	119	0	0	675	1,500	59,050	59,100	0	0	0	0	0	0	85	910
56,300	56,350	0	0	0	108	0	0	664	1,490	59,100	59,150	0	0	0	0	0	0	74	900
56,350	56,400	0	0	0	97	0	0	653	1,479	59,150	59,200	0	0	0	0	0	0	64	889
56,400	56,450	0	0	0	87	0	0	643	1,468	59,200	59,250	0	0	0	0	0	0	53	879
56,450	56,500	0	0	0	76	0	0	632	1,458	59,250	59,300	0	0	0	0	0	0	43	868
56,500	56,550	0	0	0	66	0	0	622	1,447	59,300	59,350	0	0	0	0	0	0	32	858
56,550	56,600	0	0	0	55	0	0	611	1,437	59,350	59,400	0	0	0	0	0	0	22	847
56,600	56,650	0	0	0	45	0	0	601	1,426	59,400	59,450	0	0	0	0	0	0	11	837
56,650	56,700	0	0	0	34	0	0	590	1,416	59,450	59,500	0	0	0	0	0	0	**	826
56,700	56,750	0	0	0	24	0	0	580	1,405	59,500	59,550	0	0	0	0	0	0	0	816
56,750	56,800	0	0	0	13	0	0	569	1,395	59,550	59,600	0	0	0	0	0	0	0	805
56,800	56,850	0	0	0	*	0	0	559	1,384	59,600	59,650	0	0	0	0	0	0	0	795
56,850	56,900	0	0	0	0	0	0	548	1,374	59,650	59,700	0	0	0	0	0	0	0	784
56,900	56,950	0	0	0	0	0	0	538	1,363	59,700	59,750	0	0	0	0	0	0	0	773
56,950	57,000	0	0	0	0	0	0	527	1,353	59,750	59,800	0	0	0	0	0	0	0	763
57,000	57,050	0	0	0	0	0	0	517	1,342	59,800	59,850	0	0	0	0	0	0	0	752
57,050	57,100	0	0	0	0	0	0	506	1,332	59,850	59,900	0	0	0	0	0	0	0	742
57,100	57,150	0	0	0	0	0	0	496	1,321	59,900	59,950	0	0	0	0	0	0	0	731
57,150	57,200	0	0	0	0	0	0	485	1,311	59,950	60,000	0	0	0	0	0	0	0	721
57,200	57,250	0	0	0	0	0	0	474	1,300	60,000	60,050	0	0	0	0	0	0	0	710
57,250	57,300	0	0	0	0	0	0	464	1,289	60,050	60,100	0	0	0	0	0	0	0	700
57,300	57,350	0	0	0	0	0	0	453	1,279	60,100	60,150	0	0	0	0	0	0	0	689
57,350	57,400	0	0	0	0	0	0	443	1,268	60,150	60,200	0	0	0	0	0	0	0	679
57,400	57,450	0	0	0	0	0	0	432	1,258	60,200	60,250	0	0	0	0	0	0	0	668
57,450	57,500	0	0	0	0	0	0	422	1,247	60,250	60,300	0	0	0	0	0	0	0	658
57,500	57,550	0	0	0	0	0	0	411	1,237	60,300	60,350	0	0	0	0	0	0	0	647
57,550	57,600	0	0	0	0	0	0	401	1,226	60,350	60,400	0	0	0	0	0	0	0	637
57,600	57,650	0	0	0	0	0	0	390	1,216	60,400	60,450	0	0	0	0	0	0	0	626
57,650	57,700	0	0	0	0	0	0	380	1,205	60,450	60,500	0	0	0	0	0	0	0	616
57,700	57,750	0	0	0	0	0	0	369	1,195	60,500	60,550	0	0	0	0	0	0	0	605
57,750	57,800	0	0	0	0	0	0	359	1,184	60,550	60,600	0	0	0	0	0	0	0	594
57,800	57,850	0	0	0	0	0	0	348	1,174	60,600	60,650	0	0	0	0	0	0	0	584
57,850	57,900	0	0	0	0	0	0	338	1,163	60,650	60,700	0	0	0	0	0	0	0	573
57,900	57,950	0	0	0	0	0	0	327	1,153	60,700	60,750	0	0	0	0	0	0	0	563
57,950	58,000	0	0	0	0	0	0	317	1,142	60,750	60,800	0	0	0	0	0	0	0	552
58,000	58,050	0	0	0	0	0	0	306	1,132	60,800	60,850	0	0	0	0	0	0	0	542
58,050	58,100	0	0	0	0	0	0	295	1,121	60,850	60,900	0	0	0	0	0	0	0	531
58,100	58,150	0	0	0	0	0	0	285	1,110	60,900	60,950	0	0	0	0	0	0	0	521
58,150	58,200	0	0	0	0	0	0	274	1,100	60,950	61,000	0	0	0	0	0	0	0	510
58,200	58,250	0	0	0	0	0	0	264	1,089	61,000	61,050	0	0	0	0	0	0	0	500
58,250	58,300	0	0	0	0	0	0	253	1,079	61,050	61,100	0	0	0	0	0	0	0	489
58,300	58,350	0	0	0	0	0	0	243	1,068	61,100	61,150	0	0	0	0	0	0	0	479
58,350	58,400	0	0	0	0	0	0	232	1,058	61,150	61,200	0	0	0	0	0	0	0	468
58,400	58,450	0	0	0	0	0	0	222	1,047	61,200	61,250	0	0	0	0	0	0	0	458
58,450	58,500	0	0	0	0	0	0	211	1,037	61,250	61,300	0	0	0	0	0	0	0	447
58,500	58,550	0	0	0	0	0	0	201	1,026	61,300	61,350	0	0	0	0	0	0	0	437
58,550	58,600	0	0	0	0	0	0	190	1,016	61,350	61,400	0	0	0	0	0	0	0	426
58,600	58,650	0	0	0	0	0	0	180	1,005	61,400	61,450	0	0	0	0	0	0	0	415
58,650	58,700	0	0	0	0	0	0	169	995	61,450	61,500	0	0	0	0	0	0	0	405
58,700	58,750	0	0	0	0	0	0	159	984	61,500	61,550	0	0	0	0	0	0	0	394
58,750	58,800	0	0	0	0	0	0	148	974	61,550	61,600	0	0	0	0	0	0	0	384

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

\* If the amount you are looking up from the worksheet is at least \$56,800 but less than \$56,838, and you have three qualifying children who have valid SSNs, your credit is \$4.

If the amount you are looking up from the worksheet is \$56,838 or more, and you have three qualifying children who have valid SSNs, you can't take the credit.

\*\* If the amount you are looking up from the worksheet is at least \$59,450 but less than \$59,478, and you have two qualifying children who have valid SSNs, your credit is \$3.

If the amount you are looking up from the worksheet is \$59,478 or more, and you have two qualifying children who have valid SSNs, you can't take the credit.

(Continued)



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

If the amount you are looking up from the worksheet is—		And your filing status is—							
		Single, head of household, or qualifying surviving spouse★ and you have—				Married filing jointly and you have—			
		0	1	2	3	0	1	2	3
At least	But less than	Your credit is—				Your credit is—			
61,600	61,650	0	0	0	0	0	0	0	373
61,650	61,700	0	0	0	0	0	0	0	363
61,700	61,750	0	0	0	0	0	0	0	352
61,750	61,800	0	0	0	0	0	0	0	342
61,800	61,850	0	0	0	0	0	0	0	331
61,850	61,900	0	0	0	0	0	0	0	321
61,900	61,950	0	0	0	0	0	0	0	310
61,950	62,000	0	0	0	0	0	0	0	300
62,000	62,050	0	0	0	0	0	0	0	289
62,050	62,100	0	0	0	0	0	0	0	279
62,100	62,150	0	0	0	0	0	0	0	268
62,150	62,200	0	0	0	0	0	0	0	258
62,200	62,250	0	0	0	0	0	0	0	247
62,250	62,300	0	0	0	0	0	0	0	236
62,300	62,350	0	0	0	0	0	0	0	226
62,350	62,400	0	0	0	0	0	0	0	215
62,400	62,450	0	0	0	0	0	0	0	205
62,450	62,500	0	0	0	0	0	0	0	194
62,500	62,550	0	0	0	0	0	0	0	184
62,550	62,600	0	0	0	0	0	0	0	173
62,600	62,650	0	0	0	0	0	0	0	163
62,650	62,700	0	0	0	0	0	0	0	152
62,700	62,750	0	0	0	0	0	0	0	142
62,750	62,800	0	0	0	0	0	0	0	131

If the amount you are looking up from the worksheet is—		And your filing status is—							
		Single, head of household, or qualifying surviving spouse★ and you have—				Married filing jointly and you have—			
		0	1	2	3	0	1	2	3
At least	But less than	Your credit is—				Your credit is—			
62,800	62,850	0	0	0	0	0	0	0	121
62,850	62,900	0	0	0	0	0	0	0	110
62,900	62,950	0	0	0	0	0	0	0	100
62,950	63,000	0	0	0	0	0	0	0	89
63,000	63,050	0	0	0	0	0	0	0	79
63,050	63,100	0	0	0	0	0	0	0	68
63,100	63,150	0	0	0	0	0	0	0	57
63,150	63,200	0	0	0	0	0	0	0	47
63,200	63,250	0	0	0	0	0	0	0	36
63,250	63,300	0	0	0	0	0	0	0	26
63,300	63,350	0	0	0	0	0	0	0	15
63,350	63,400	0	0	0	0	0	0	0	*

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

\* If the amount you are looking up from the worksheet is at least \$63,350 but less than \$63,398, and you have three qualifying children who have valid SSNs, your credit is \$5.

If the amount you are looking up from the worksheet is \$63,398 or more, and you have three qualifying children who have valid SSNs, you can't take the credit.



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