



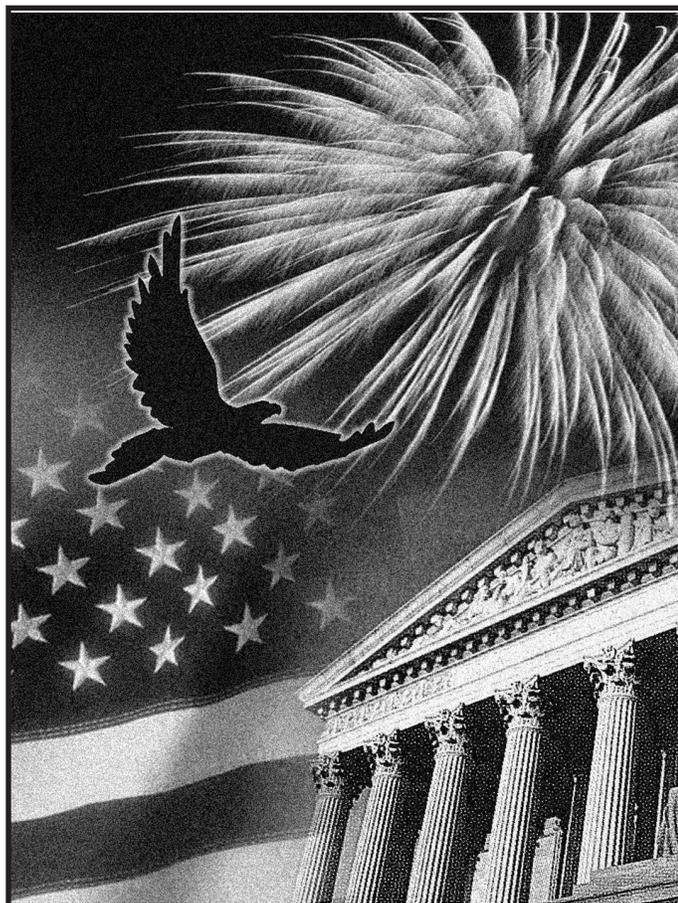
Publication 596

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Earned Income Credit (EIC)

For use in preparing

2016 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 www.irs.gov/pub596.

What is the EIC?

The earned income credit (EIC) is a tax credit for certain people who work and have earned income under

\$53,505. A tax credit usually means more money in your pocket. It reduces the amount of tax you owe. The EIC may also give you a refund.

Can I Claim the EIC?

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

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

First, you must meet all the rules in this column.		Second, you must meet all the rules in <i>one</i> of these columns, whichever applies.		Third, you must meet the rule in this column.
Chapter 1. Rules for Everyone		Chapter 2. Rules If You Have a Qualifying Child	Chapter 3. Rules If You Do Not Have a Qualifying Child	Chapter 4. Figuring and Claiming the EIC
<p>1. Your adjusted gross income (AGI) must be less than:</p> <ul style="list-style-type: none"> • \$47,955 (\$53,505 for married filing jointly) if you have three or more qualifying children, • \$44,648 (\$50,198 for married filing jointly) if you have two qualifying children, • \$39,296 (\$44,846 for married filing jointly) if you have one qualifying child, or • \$14,880 (\$20,430 for married filing jointly) if you do not have a qualifying child. 	<p>2. You must have a valid social security number by the due date of your 2016 return (including extensions).</p> <p>3. Your filing status cannot be Married filing separately.</p> <p>4. You must be a U.S. citizen or resident alien all year.</p> <p>5. You cannot file Form 2555 or Form 2555-EZ (relating to foreign earned income).</p> <p>6. Your investment income must be \$3,400 or less.</p> <p>7. You must have earned income.</p>	<p>8. Your child must meet the relationship, age, residency, and joint return tests.</p> <p>9. Your qualifying child cannot be used by more than one person to claim the EIC.</p> <p>10. You cannot be a qualifying child of another person.</p>	<p>11. You must be at least age 25 but under age 65.</p> <p>12. You cannot be the dependent of another person.</p> <p>13. You cannot be a qualifying child of another person.</p> <p>14. You must have lived in the United States more than half of the year.</p>	<p>15. Your earned income must be less than:</p> <ul style="list-style-type: none"> • \$47,955 (\$53,505 for married filing jointly) if you have three or more qualifying children, • \$44,648 (\$50,198 for married filing jointly) if you have two qualifying children, • \$39,296 (\$44,846 for married filing jointly) if you have one qualifying child, or • \$14,880 (\$20,430 for married filing jointly) if you do not have a qualifying child.

Do I Need This Publication?

Certain people who file Form 1040 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 2016.

- 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 Form 1040, line 21, 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, line 13, that includes an amount from Form 4797.

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

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

No, you can qualify for the EIC without a qualifying child if you are at least age 25 but under age 65 and your earned income is less than \$14,880 (\$20,430 if married filing jointly). See chapter 3.

How Do I Figure the Amount of EIC?

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

How Can I Quickly Locate Specific Information?

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

Is There Help Online?

Yes. You can use the EITC Assistant at www.irs.gov/eitc to find out if you may be eligible for the credit. The EITC Assistant is available in English and Spanish.

What's New for 2016

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

- You have three or more qualifying children and you earned less than \$47,955 (\$53,505 if married filing jointly),
- You have two qualifying children and you earned less than \$44,648 (\$50,198 if married filing jointly),
- You have one qualifying child and you earned less than \$39,296 (\$44,846 if married filing jointly), or
- You don't have a qualifying child and you earned less than \$14,880 (\$20,430 if married filing jointly).

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

Investment income amount. The maximum amount of investment income you can have and still get the credit

is \$3,400. See [Rule 6—Your Investment Income Must Be \\$3,400 or Less](#).

Reminders

Valid SSN required by due date of return. If you didn't have a social security number (SSN) by the due date of your 2016 return (including extensions), you can't claim the EIC on either your original or an amended 2016 return, even if you later get an SSN. Also, if a child didn't have an SSN by the due date of your return (including extensions), you can't count that child as a qualifying child in figuring the EIC on either your original or an amended 2016 return, even if that child later gets an SSN.

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

Earned income credit has no effect on certain welfare benefits. Any refund you receive because of the EIC cannot 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 cannot be counted as a resource for at least 12 months after you receive it. Check with your local benefit coordinator to find out if your refund will affect your benefits.

Don't overlook your state credit. If you can claim the EIC on your federal income tax return, you may be able to take a similar credit on your state or local income tax return. For a list of states that offer a state EIC, go to 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 Publication 596. Publicación 596SP, Crédito por Ingreso del Trabajo, is a Spanish translation of Pub. 596. Go to 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 and Exploited Children. Photographs of missing children selected by the Center may appear in this publication on pages that would otherwise be blank. You can help bring these children home by looking at the photographs and calling 1-800-THE-LOST (1-800-843-5678) if you recognize a child.

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

You can send us comments from irs.gov/formspubs. Click on “More Information” and then on “Give us feedback.”

Or you can write to:

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Although we cannot respond individually to each comment received, we do appreciate your feedback and will consider your comments as we revise our tax products.

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Tax questions. If you have a tax question not answered by this publication, check IRS.gov and *How To Get Tax Help* at the end of this publication.

1.

Rules for Everyone

This chapter discusses Rules 1 through 7. You must meet all seven rules to qualify for the earned income credit. If you don't meet all seven rules, you cannot get the credit and you don't need to read the rest of the publication.

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

Rule 1—Adjusted Gross Income (AGI) Limits

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

- \$47,955 (\$53,505 for married filing jointly) if you have three or more qualifying children,
- \$44,648 (\$50,198 for married filing jointly) if you have two qualifying children,
- \$39,296 (\$44,846 for married filing jointly) if you have one qualifying child, or
- \$14,880 (\$20,430 for married filing jointly) if you don't have a qualifying child.

Adjusted gross income (AGI). AGI is the amount on line 4 of Form 1040EZ, line 22 of Form 1040A, or line 38 of Form 1040.

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

Example—AGI is more than limit. Your AGI is \$39,550, you are single, and you have one qualifying child. You cannot claim the EIC because your AGI isn't less than \$39,296. However, if your filing status was married filing jointly, you might be able to claim the EIC because your AGI is less than \$44,846.

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

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

To claim the EIC, you (and your spouse, if filing a joint return) must have a valid SSN issued by the Social Security Administration (SSA) by the due date of your 2016 return (including extensions). Any qualifying child listed on Schedule EIC also must have a valid SSN by the due date of your 2016 return (including extensions). (See Rule 8 if you have a qualifying child.)

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

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

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 by the due date of your 2016 return (including extensions) and you later get a valid SSN, you cannot file an amended return to claim the EIC.

Other taxpayer identification number. You cannot get the EIC if, instead of an SSN, you (or your spouse, if filing a joint return) have an individual taxpayer identification number (ITIN). ITINs are issued by the Internal Revenue Service to noncitizens who cannot get an SSN.

No SSN. If you don't have a valid SSN by the due date of your 2016 return (including extensions), put “No” next to line 66a (Form 1040), line 42a (Form 1040A), or line 8a (Form 1040EZ). You cannot claim the EIC on either your original or an amended 2016 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 www.socialsecurity.gov, from your local SSA office, or by calling the SSA at 1-800-772-1213.

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

Rule 3—Your Filing Status Cannot Be “Married Filing Separately”

If you are married, you usually must file a joint return to claim the EIC. Your filing status cannot be “Married filing separately.”

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

information about filing as head of household, see Pub. 501, Exemptions, Standard Deduction, and Filing Information.

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

If you (or your spouse, if married) were a nonresident alien for any part of the year, you cannot claim the earned income credit unless your filing status is married filing jointly. You can use that filing status only if one spouse is a U.S. citizen or resident alien and you choose to treat the nonresident spouse as a U.S. resident. If you make this choice, you and your spouse are taxed on your worldwide income. If you need more information on making this choice, get Pub. 519, U.S. Tax Guide for Aliens. If you (or your spouse, if married) were a nonresident alien for any part of the year and your filing status isn't married filing jointly, enter “No” on the dotted line next to line 66a (Form 1040) or in the space to the left of line 42a (Form 1040A).

Rule 5—You Cannot File Form 2555 or Form 2555-EZ

You cannot claim the earned income credit if you file Form 2555, Foreign Earned Income, or Form 2555-EZ, Foreign Earned Income Exclusion. You file these forms to exclude income earned in foreign countries from your gross income, or to deduct or exclude a foreign housing amount. U.S. possessions aren't foreign countries. See Pub. 54, Tax Guide for U.S. Citizens and Resident Aliens Abroad, for more detailed information.

Rule 6—Your Investment Income Must Be \$3,400 or Less

You cannot claim the earned income credit unless your investment income is \$3,400 or less. If your investment income is more than \$3,400, you cannot claim the credit.

Form 1040EZ. If you file Form 1040EZ, your investment income is the total of the amount on line 2 and the amount of any tax-exempt interest you wrote to the right of the words “Form 1040EZ” on line 2.

Form 1040A. If you file Form 1040A, your investment income is the total of the amounts on lines 8a (taxable interest), 8b (tax-exempt interest), 9a (ordinary dividends), and 10 (capital gain distributions) on that form.

Form 1040. If you file Form 1040, use Worksheet 1 in this chapter to figure your investment income.

Worksheet 1. Investment Income If You Are Filing Form 1040

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

Interest and Dividends	
1. Enter any amount from Form 1040, line 8a	1. _____
2. Enter any amount from Form 1040, line 8b, plus any amount on Form 8814, line 1b	2. _____
3. Enter any amount from Form 1040, line 9a	3. _____
4. Enter the amount from Form 1040, line 21, 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, line 13. 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 Form 1040, line 21	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 Form 1040, line 36	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. (g)), 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. (f)), 34b (col. (c)), or 40; or an ordinary loss identified as "PAL" on Form 4797, line 10). (See instructions below for lines 11 and 12.)	12. _____
13. Combine the amounts on lines 11 and 12 of this worksheet. (If the result is less than zero, enter -0-.)	13. _____
14. Add the amounts on lines 1, 2, 3, 4, 7, 10, and 13. Enter the total. This is your investment income	14. _____
15. Is the amount on line 14 more than \$3,400 ? ? Yes. You cannot take the credit. ? No. Go to <i>Step 3</i> of the Form 1040 instructions for lines 66a and 66b 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).	
Instructions for lines 11 and 12. In figuring the amount to enter on lines 11 and 12, do not 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, is not from a passive activity, print "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. _____
<i>(If filing more than one Form 8814, enter on line 4 of Worksheet 1 the total of the amounts on line 10 of all Worksheets 2.)</i>		

Example—Completing Worksheet 2. Your 10-year-old child has taxable interest income of \$400, an Alaska Permanent Fund dividend of \$1,000, and ordinary dividends of \$1,100, of which \$500 are qualified dividends. You choose to report this income on your return. You enter \$400 on line 1a of Form 8814, \$2,100 (\$1,000 + \$1,100) on line 2a, and \$500 on line 2b. After completing lines 4 through 11, you enter \$320 on line 12 of Form 8814 and line 21 of Form 1040. On Worksheet 2, you enter \$2,100 on line 1, \$500 on line 2, \$1,600 on line 3, \$400 on line 4, \$2,000 on line 5, \$1,000 on line 6, 0.500 on line 7, \$320 on line 8, \$160 on line 9, and \$160 on line 10. You then enter \$160 on line 4 of Worksheet 1.

earned income. But there is an exception for nontaxable combat pay, which you can choose to include in earned income, as explained later in this chapter.

2. Net earnings from self-employment.
3. Gross income received as a statutory employee.

Wages, salaries, and tips. Wages, salaries, and tips you receive for working are reported to you on Form W-2, in box 1. You should report these on line 1 (Form 1040EZ) or line 7 (Forms 1040A and 1040).

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

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

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

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

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

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

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

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, C-EZ, or F from wages on line 7 of Form 1040.

Disability Benefits

If you retired on disability, taxable benefits you receive under your employer's disability retirement plan are considered earned income until you reach minimum retirement age. Minimum retirement age generally is the earliest age at which you could have received a pension or annuity if you were not disabled. You must report your taxable disability payments on line 7 of either Form 1040 or Form 1040A 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, lines 16a and 16b, or Form 1040A, lines 12a and 12b.

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. Do not include any of these items in your earned income.

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

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

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

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

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

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



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 earned income credit with a qualifying child.

You must file Form 1040 or Form 1040A to claim the EIC with a qualifying child. (You cannot file Form 1040EZ.) You also must complete Schedule EIC and attach it to your return. If you meet all the rules in chapter 1 and this chapter, read chapter 4 to find out what to do next.

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

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

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

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

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

Relationship Test

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

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

The following definitions clarify the relationship test.

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

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

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

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

Age Test

Your child must be:

1. Under age 19 at the end of 2016 and younger than you (or your spouse, if filing jointly),
2. Under age 24 at the end of 2016, a student, and younger than you (or your spouse, if filing jointly), or
3. Permanently and totally disabled at any time during 2016, regardless of age.

The following examples and definitions clarify the age test.

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

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

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

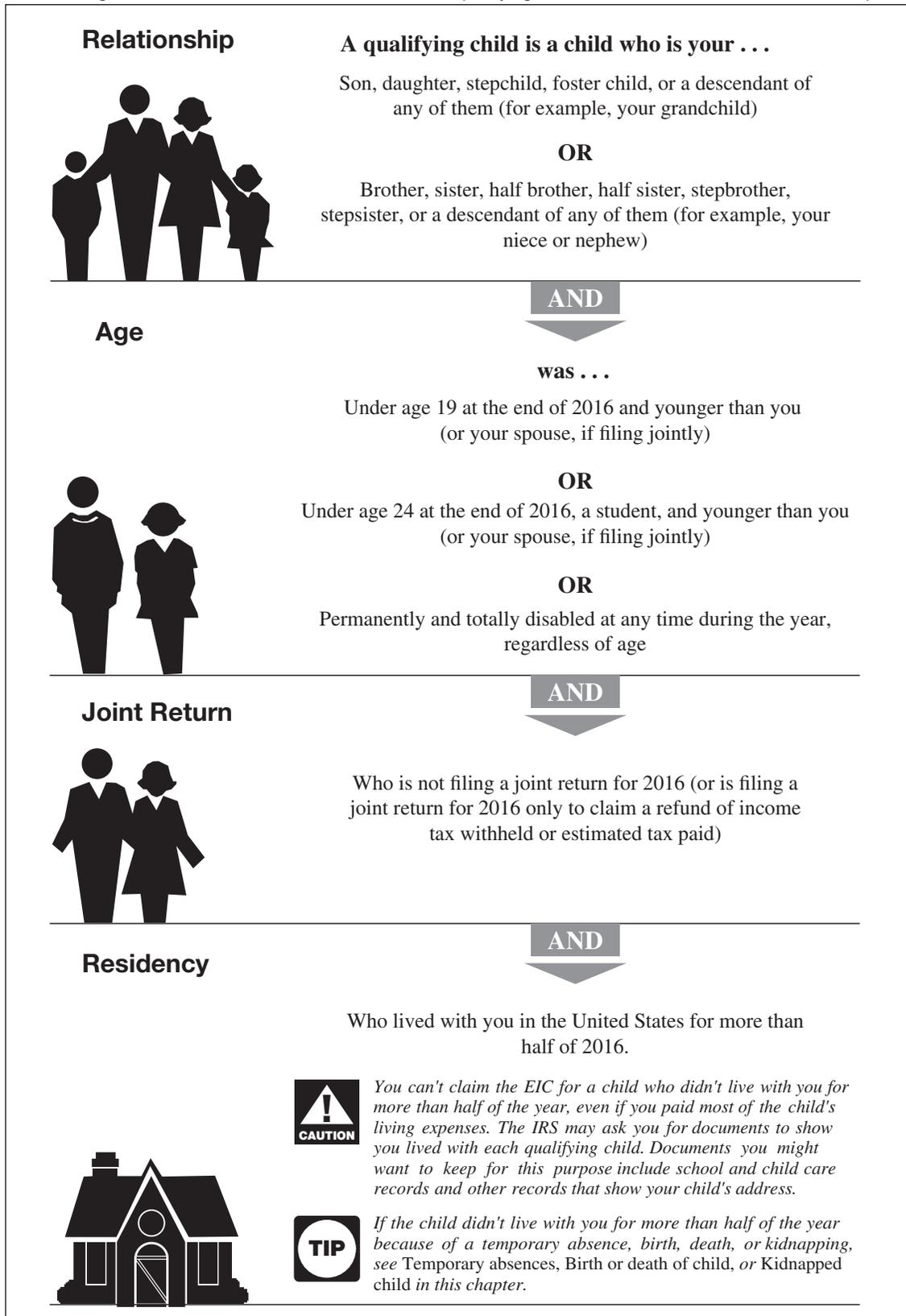
Student defined. To qualify as a student, your child must be, during some part of each of any 5 calendar months during the calendar year:

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.

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.



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

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

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

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

1. He or she cannot 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 has not worked for some time doesn't, by itself, prove the child cannot 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 2016.



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

The following paragraphs clarify the residency test.

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

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

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

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

Birth or death of child. A child who was born or died in 2016 is treated as having lived with you for more than half of 2016 if your home was the child's home for more than half the time he or she was alive in 2016.

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

Kidnapped child. A kidnapped child is treated as living with you for more than half of the year if the child lived with you for more than half the part of the year before the date of the kidnapping. 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 cannot file a joint return for the year.

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

Example 1—Child files joint return. You supported your 18-year-old daughter, and she lived with you all year while her husband was in the Armed Forces. He earned \$25,000 for the year. The couple files a joint return.

Because your daughter and her husband file a joint return, she isn't your qualifying child.

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

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

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

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



Social security number. *Your qualifying child must have a valid social security number (SSN) by the due date of your 2016 return (including extensions), unless the child was born and died in 2016 and you attach to your return a copy of the child's birth certificate, death certificate, or hospital records showing a live birth. You cannot claim the EIC on the basis of a qualifying child if:*

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

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

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 exemption for the child.
2. The child tax credit.
3. Head of household filing status.
4. The credit for child and dependent care expenses.
5. The exclusion for dependent care benefits.
6. The EIC.

The other person cannot take any of these benefits based on this qualifying child. In other words, you and the other person cannot agree to divide these tax benefits between you. The other person cannot take any of these tax benefits unless he or she has a different qualifying child.

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

Tiebreaker rules. To determine which person can treat the child as a qualifying child to claim the six tax benefits just listed, the following tiebreaker rules apply.

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

as the qualifying child of the person who had the highest AGI for the year, but only if that person's AGI is higher than the highest AGI of any of the child's parents who can claim the child. If the child's parents file a joint return with each other, this rule can be applied by treating the parents' total AGI as divided evenly between them. See *Example 8*.

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 *13*.

If you cannot claim the EIC because your qualifying child is treated under the tiebreaker rules as the qualifying child of another person for 2016, you may be able to take the EIC using a different qualifying child, but you cannot 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 cannot claim the EIC because he or she isn't eligible or his or her earned income or AGI is too high, you may be able to treat the child as a qualifying child. See *Examples 6* and *7*. But you cannot treat the child as a qualifying child to claim the EIC if the other person uses the child to claim any of the other six tax benefits listed earlier in this chapter.

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

Example 1—Child lived with parent and grandparent. You and your 2-year-old son Jimmy lived with your mother all year. You are 25 years old, unmarried, and your AGI is \$9,000. Your only income was \$9,000 from a part-time job. Your mother's only income was \$20,000 from her job, and her AGI is \$20,000. Jimmy's father did not live with you or Jimmy. The special rule explained later for divorced or separated parents (or parents who live apart) doesn't apply. Jimmy is a qualifying child of both you and your mother because he meets the relationship, age, residency, and joint return tests for both you and your mother. However, only one of you can treat him as a qualifying child to claim the EIC (and the other tax benefits listed earlier in this chapter for which that person qualifies). He isn't a qualifying child of anyone else, including his father. If you don't claim Jimmy as a qualifying child for the EIC or any of the other tax benefits listed earlier, your mother can treat him as a qualifying child to claim the EIC (and any of the other tax benefits listed earlier for which she qualifies).

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

Example 3—Two persons claim same child. The facts are the same as in *Example 1* except that you and your mother both claim Jimmy as a qualifying child. In this case, you as the child's parent will be the only one allowed

to claim Jimmy as a qualifying child for the EIC and the other tax benefits listed earlier for which you qualify. The IRS will disallow your mother's claim to the EIC and any of the other tax benefits listed earlier unless she has another qualifying child.

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

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

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

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

Example 8—Child lived with both parents and grandparent. The facts are the same as in *Example 1* except that you and Jimmy's father are married to each other, live with Jimmy and your mother, and have AGI of \$30,000 on a joint return. If you and your husband don't claim Jimmy as a qualifying child for the EIC or any of the other tax benefits listed earlier, your mother can claim him instead. Even though the AGI on your joint return, \$30,000, is more than your mother's AGI of \$20,000, for this purpose half of the joint AGI can be treated as yours and half as your husband's. In other words, each parent's AGI can be treated as \$15,000.

Example 9—Separated parents. You, your husband, and your 10-year-old son Joey lived together until August 1, 2016, when your husband moved out of the household. In August and September, Joey lived with you. For the rest of the year, Joey lived with your husband, who is Joey's father. Joey is a qualifying child of both you and your husband because he lived with each of you for more than half the year and because he met the relationship,

age, and joint return tests for both of you. At the end of the year, you and your husband still weren't divorced, legally separated, or separated under a written separation agreement, so the [Special rule for divorced or separated parents \(or parents who live apart\)](#) doesn't apply.

You and your husband will file separate returns. Your husband agrees to let you treat Joey as a qualifying child. This means, if your husband doesn't claim Joey as a qualifying child for any of the tax benefits listed earlier, you can claim him as a qualifying child for any tax benefit listed earlier for which you qualify. However, your filing status is married filing separately, so you cannot claim the EIC or the credit for child and dependent care expenses. See *Rule 3*.

Example 10—Separated parents claim same child.

The facts are the same as in *Example 9* except that you and your husband both claim Joey as a qualifying child. In this case, only your husband will be allowed to treat Joey as a qualifying child. This is because, during 2016, the boy lived with him longer than with you. You cannot claim the EIC (either with or without a qualifying child). However, your husband's filing status is married filing separately, so he cannot claim the EIC or the credit for child and dependent care expenses. See *Rule 3*.

Example 11—Unmarried parents. You, your 5-year-old son, and your son's father lived together all year. You and your son's father aren't married. Your son is a qualifying child of both you and his father because he meets the relationship, age, residency, and joint return tests for both you and his father. Your earned income and AGI are \$12,000, and your son's father's earned income and AGI are \$14,000. Neither of you had any other income. Your son's father agrees to let you treat the child as a qualifying child. This means, if your son's father doesn't claim your son as a qualifying child for the EIC or any of the other tax benefits listed earlier, you can claim him as a qualifying child for the EIC and any of the other tax benefits listed earlier for which you qualify.

Example 12—Unmarried parents claim same child.

The facts are the same as in *Example 11* except that you and your son's father both claim your son as a qualifying child. In this case, only your son's father will be allowed to treat your son as a qualifying child. This is because his AGI, \$14,000, is more than your AGI, \$12,000. You cannot claim the EIC (either with or without a qualifying child).

Example 13—Child did not live with a parent. You and your 7-year-old niece, your sister's child, lived with your mother all year. You are 25 years old, and your AGI is \$9,300. Your only income was from a part-time job. Your mother's AGI is \$15,000. Her only income was from her job. Your niece's parents file jointly, have an AGI of less than \$9,000, and don't live with you or their child. Your niece is a qualifying child of both you and your mother because she meets the relationship, age, residency, and joint return tests for both you and your mother. However, only your mother can treat her as a qualifying child. This is because your mother's AGI, \$15,000, is more than your AGI, \$9,300.

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

1. The parents:
 - a. Are divorced or legally separated under a decree of divorce or separate maintenance,
 - b. Are separated under a written separation agreement, or
 - c. Lived apart at all time during the last 6 months of 2016, whether or not they are or were married.
2. The child received over half of his or her support for the year from the parents.
3. The child is in the custody of one or both parents for more than half of 2016.
4. Either of the following statements is true.
 - a. The custodial parent signs Form 8332 or a substantially similar statement that he or she will not claim the child as a dependent for the year, and the noncustodial parent attaches the form or statement to his or her return. If the divorce decree or separation agreement went into effect after 1984 and before 2009, the noncustodial parent may be able to attach certain pages from the decree or agreement instead of Form 8332.
 - b. A pre-1985 decree of divorce or separate maintenance or written separation agreement that applies to 2016 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 2016.

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 an exemption and the child tax credit 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, step-brother, 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 cannot 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. Put "No" beside line 66a (Form 1040) or line 42a (Form 1040A).

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

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

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

Example 1—Return not required. The facts are the same as in the last example except your mother had no gross income, isn't required to file a 2016 tax return, and doesn't file a 2016 tax return. As a result, you aren't your mother's qualifying child. You can claim the EIC if you meet all the other requirements to do so.

Example 2—Return filed to get refund of tax withheld. The facts are the same as in *Example 1* except your mother had wages of \$1,500 and had income tax withheld from her wages. She files a return only to get a refund of the income tax withheld and doesn't claim the EIC or any other tax credits or deductions. As a result, you

aren't your mother's qualifying child. You can claim the EIC if you meet all the other requirements to do so.

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

3.

Rules If You Do Not Have a Qualifying Child

Use this chapter if you don't have a qualifying child and have met all the rules in chapter 1. This chapter discusses *Rules 11* through *14*. You must meet all four of those rules, in addition to the rules in chapters 1 and 4, to qualify for the earned income credit without a qualifying child.

You can file Form 1040, Form 1040A, or Form 1040EZ to claim 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 cannot claim the EIC without a qualifying child.

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

You must be at least age 25 but under age 65 at the end of 2016. 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 2016. 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, 1951, and before January 2, 1992. If you are married filing a joint return, you meet the age test if either you or your spouse was born after December 31, 1951, and before January 2, 1992.

If neither you nor your spouse meets the age test, you cannot claim the EIC. Put "No" next to line 66a (Form 1040), line 42a (Form 1040A), or line 8a (Form 1040EZ).

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 2016, you meet the age test if your spouse was at least age 25 but under age 65 at the time of death.

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

Even if your spouse was born before January 2, 1992, he or she isn't considered at least age 25 at the end of 2016 unless he or she was at least age 25 at the time of death.

Example 1. You are married and filing a joint return with your spouse who died in August 2016. You are age 67. Your spouse would have become age 65 in November 2016. Because your spouse was under age 65 when she died, you meet the age test.

Example 2. Your spouse was born on February 14, 1991, and died on February 13, 2016. Your spouse is considered age 25 at the time of death. However, if your spouse died on February 12, 2016, your spouse isn't considered age 25 at the time of death and isn't at least age 25 at the end of 2016.

Death of taxpayer. A taxpayer who died in 2016 meets the age test if the taxpayer was at least age 25 but under age 65 at the time of death.

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

Even if the taxpayer was born before January 2, 1992, he or she isn't considered at least age 25 at the end of 2016 unless he or she was at least age 25 at the time of death.

Rule 12—You Cannot Be the Dependent of Another Person

If you **aren't** filing a joint return, you meet this rule if:

- You checked box 6a on Form 1040 or 1040A, or
- You didn't check the "You" box on line 5 of Form 1040EZ, and you entered \$10,350 on that line.

If you are filing a joint return, you meet this rule if:

- You checked both box 6a and box 6b on Form 1040 or 1040A, or
- You and your spouse didn't check either the "You" box or the "Spouse" box on line 5 of Form 1040EZ, and you entered \$20,700 on that line.

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

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

Example 1. In 2016, 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 cannot claim you as a dependent. When you file your return, you claim an exemption for yourself by not checking the "You" box on line 5 of your Form 1040EZ and by entering \$10,350 on that line. 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 cannot claim the credit because your parents could have claimed you as a dependent.

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

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

Example 1—Return filed to get refund of tax withheld. You are 26 years old. You and your wife live with your parents and had \$800 of wages from part-time jobs and no other income. Neither you nor your wife is required to file a tax return. You don't have a child. Taxes were taken out of your pay so you file a joint return only to get a refund of the withheld taxes. Your parents aren't disqualified from claiming an exemption for you just because you filed a joint return. They can claim exemptions for you and your wife if all the other tests to do so are met.

Example 2—Return filed to get EIC. The facts are the same as in *Example 1* except no taxes were taken out of your pay. Also, you and your wife aren't required to file a tax return, but you file a joint return to claim an EIC of \$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 cannot claim an exemption for either you or your wife.

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 cannot 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. Put "No" next to line 66a (Form 1040), line 42a (Form 1040A), or line 8a (Form 1040EZ).

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

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

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

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

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

Example 1—Return not required. You lived all year with your father. You are 27 years old, unmarried, permanently and totally disabled, and earned \$13,000. You have no other income, no children, and provided more than half of your own support. Your father had no gross income, isn't required to file a 2016 tax return, and doesn't file a 2016 tax return. As a result, you aren't your father's qualifying child. You can claim the EIC if you meet all the other requirements to do so.

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

Example 3—Return filed to get EIC. The facts are the same as in *Example 2* except your father claimed the EIC on his return. Since he filed the return to get the EIC, he isn't filing it only to get a refund of income tax withheld. As a result, you are your father's qualifying child. You cannot 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, put "No" next to line 66a (Form 1040), line 42a (Form 1040A), or line 8a (Form 1040EZ).

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

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

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

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:

- \$47,955 (\$53,505 for married filing jointly) if you have three or more qualifying children,
- \$44,648 (\$50,198 for married filing jointly) if you have two qualifying children,
- \$39,296 (\$44,846 for married filing jointly) if you have one qualifying child, or
- \$14,880 (\$20,430 for married filing jointly) if you don't have a qualifying child.

Earned Income

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

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 when you fill out Part 4 of EIC Worksheet B in the Form 1040 instructions.

Otherwise, figure your earned income by using the worksheet in *Step 5* of the Form 1040 instructions for lines 66a and 66b or the Form 1040A instructions for lines 42a and 42b, or the worksheet in *Step 2* of the Form 1040EZ instructions for lines 8a and 8b.

When using one of those worksheets to figure your earned income, you will start with the amount on line 7 (Form 1040 or Form 1040A) or line 1 (Form 1040EZ). You will then reduce that amount by any amount included on that line and described in the following list.

- **Scholarship or fellowship grants not reported on a Form W-2.** A scholarship or fellowship grant that

wasn't reported to you on a Form W-2 isn't considered earned income for the earned income credit.

- **Inmate's income.** Amounts received for work performed while an inmate in a penal institution aren't earned income for the earned income credit. This includes amounts received for work performed while in a work release program or while in a halfway house. If you received any amount for work done while an inmate in a penal institution and that amount is included in the total on line 7 (Form 1040 or Form 1040A) or line 1 (Form 1040EZ), put "PRI" and the amount on the dotted line next to line 7 (Form 1040), in the space to the left of the entry space for line 7 (Form 1040A), or in the space to the left of line 1 (Form 1040EZ).
- **Pension or annuity from deferred compensation plans.** A pension or annuity from a nonqualified deferred compensation plan or a nongovernmental section 457 plan isn't considered earned income for the earned income credit. If you received such an amount and it was included in the total on line 7 (Form 1040 or Form 1040A) or line 1 (Form 1040EZ), put "DFC" and the amount on the dotted line next to line 7 (Form 1040), in the space to the left of the entry space for line 7 (Form 1040A), or in the space to the left of line 1 (Form 1040EZ). This amount may be reported in box 11 of your Form W-2. If you received such an amount but box 11 is blank, contact your employer for the amount received as a pension or an annuity.
- **Medicaid waiver payments.** Medicaid waiver payments you exclude from income aren't earned income for the earned income credit. These are payments received for providing nonmedical support services under a plan of care to someone in your home. If these payments were incorrectly reported to you in box 1 of Form(s) W-2 and you included them in the total on Form 1040, line 7, because you couldn't get a corrected Form W-2, report them as described in the instructions for Form 1040, line 21. For more information about these payments, see Pub. 525.

Clergy. If you are a member of the clergy who files Schedule SE and the amount on line 2 of that schedule includes an amount that was also reported on line 7 (Form 1040), subtract that amount from the amount on line 7 (Form 1040) and enter the result on line 1 of the worksheet in *Step 5* of the Form 1040 instructions for lines 66a and 66b. Put "Clergy" on the dotted line next to line 66a (Form 1040).

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 line 7 (Form 1040), subtract that amount from the amount on line 7 (Form 1040) and enter the result on line 1 of the worksheet in *Step 5* of the Form 1040 instructions for lines 66a and 66b.

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

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

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

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

- \$6,600 if you have no children.
- \$9,900 if you have one child.
- \$13,900 if you have two or more children.

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

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

When they complete the EIC Worksheet without adding the nontaxable combat pay to their earned income, they find their credit to be \$2,389. When they complete the EIC Worksheet with the nontaxable combat pay added to their earned income, they find their credit to be \$3,373. Because making the election will increase their EIC, they elect to add the nontaxable combat pay to their earned income for the EIC. They enter \$3,373 on line 42a of their Form 1040A and enter the amount of their nontaxable combat pay on line 42b.

Example 2—Election doesn't increase the EIC. The facts are the same as *Example 1* except George had nontaxable combat pay of \$24,000. When George and Janice add their nontaxable combat pay to their earned income, they find their credit to be \$2,209. Because the credit they can get if they don't add the nontaxable combat pay to their earned income is \$2,389, they decide not to make the election. They enter \$2,389 on line 42a of their Form 1040A.

IRS Will Figure the EIC for You

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



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.



If you want the IRS to figure your income tax, see chapter 30 of Pub. 17, Your Federal Income Tax.

How To Figure the EIC Yourself

To figure the EIC yourself, use the EIC Worksheet in the instructions for the form you are using (Form 1040, Form 1040A, or Form 1040EZ). 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 for Form 1040 Filers

If you file Form 1040, 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 were not self-employed at any time in 2016 and aren't a member of the clergy, a church employee who files Schedule SE, or a statutory employee filing Schedule C or C-EZ.

EIC Worksheet B. Use EIC Worksheet B if you were self-employed at any time in 2016 or are a member of the clergy, a church employee who files Schedule SE, or a statutory employee filing Schedule C or C-EZ. 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.



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

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

The diagram illustrates the flow of information on a tax form. It is divided into two main sections: "Payments, credits, and tax" and "Refund".

- Payments, credits, and tax:** This section contains a shaded area with the following items:
 - Earned income credit (EIC)**
 - Nontaxable combat pay election** with an arrow pointing to a box labeled **2**.
 - Add lines your total payments** with a box labeled **4**.
- Refund:** This section is located below the shaded area.
- Right-side boxes:** A vertical column of boxes is shown to the right of the shaded area, with the following labels:
 - 3** (top)
 - 1** (middle)
 - 4** (bottom of shaded area)
 - 5** (bottom)

- 1** Put “EIC” on the dotted line next to line 66a (Form 1040), to the left of the entry space for line 42a (Form 1040A), or in the space to the left of line 8a (Form 1040EZ). Then, if you have any of the types of income described earlier under *Inmate’s income, Pension or annuity from deferred compensation plans, Medicaid waiver payments, or Clergy*, follow the instructions given there.
- 2** If you received nontaxable combat pay and are electing to include it in your earned income for the EIC, enter the amount on line 66b (Form 1040), line 42b (Form 1040A), or line 8b (Form 1040EZ). For details, see *Nontaxable combat pay* in this chapter.
- 3** Complete all other parts of your return that apply to you.
- 4** Do not fill in lines that relate to your total payments, overpayment, refund, or amount you owe (lines 74, 75, 76a, and 78 (Form 1040), lines 46, 47, 48a, and 50 (Form 1040A), or lines 9, 13a, and 14 (Form 1040EZ)).
- 5** If you have a qualifying child, complete Schedule EIC and attach it to your tax return.

When to use the optional methods of figuring net earnings. Using the optional methods on Schedule SE to figure your net earnings from self-employment may qualify you for the EIC or give you a larger credit. If your net earnings (without using the optional methods) are less than \$5,040, 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 or C-EZ. They don't file Schedule SE. If you are a statutory employee, enter the amount from line 1 of Schedule C or C-EZ in Part 3 when you complete EIC Worksheet B.

Schedule EIC

You must complete Schedule EIC and attach it to your tax return if you have a qualifying child and are claiming the EIC. Schedule EIC provides the IRS with information about your qualifying children, including their names, ages, SSNs, relationship to you, and the amount of time they lived with you during the year. An example of a filled-in Schedule EIC is shown in chapter 6.



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

5.

Disallowance of the EIC



If your earned income credit (EIC) for any year after 1996 was denied (disallowed) or reduced by the IRS, you may need to complete an additional form to claim the credit for 2016.

This chapter is for people whose earned income credit (EIC) for any year after 1996 was denied or reduced by the IRS. If this applies to you, you may need to complete Form 8862, Information To Claim Earned Income Credit After Disallowance, and attach it to your 2016 return to claim the credit for 2016. 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 cannot claim the EIC for a period of years after their EIC was denied or reduced.

Form 8862

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

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

1. After your EIC was reduced or disallowed in the earlier year:
 - a. You filed Form 8862 in a later year and your EIC for that later year was allowed, and
 - b. Your EIC hasn't been reduced or disallowed again for any reason other than a math or clerical error.
2. You are taking the EIC without a qualifying child for 2016 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 2016 return affect whether you need to attach Form 8862 to your 2016 return or to a later return. The following examples demonstrate whether Form 8862 is required for 2016 or 2017.

Example 1—Form 8862 required for 2016. You filed your 2015 tax return in March 2016 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 2016, 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 2016. To claim the EIC with a qualifying child on your 2016 return, you must complete and attach Form 8862 to that return. However, to claim the EIC without a qualifying child on your 2016 return, you don't need to file Form 8862.

Example 2—Form 8862 required for 2017. The facts are the same as in the previous example except that you received the statutory notice of deficiency in February 2017. Because the 90-day period referred to in the statutory notice isn't over when you are ready to file your return for 2016, you shouldn't attach Form 8862 to your 2016 return. However, to claim the EIC with a qualifying child for 2017, you must complete and attach Form 8862 to your return for that year. To claim the EIC without a qualifying child for 2017, you don't need to file Form 8862.

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

Omission of Form 8862. If you are required to attach Form 8862 to your 2016 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 cannot claim the EIC for the next 2 years. If your error was due to fraud, then you cannot claim the EIC for the next 10 years. The date on which your EIC was denied and the date on which you file your 2016 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 2015 tax return, which you filed in March 2016. 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 2016, 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 2016. You cannot claim the EIC for tax year 2016 or 2017. To claim the EIC on your return for 2018, 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 2015 EIC was not denied until after you filed your 2016 return. You cannot claim the EIC for tax year 2017 or 2018. To claim the EIC on your return for 2019 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 2015 tax return, which you filed in February 2016. The IRS determined you weren't entitled to the EIC and that your error was due to fraud. In September 2016, 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 2016. You cannot claim the EIC for tax years 2016 through 2025. To claim the EIC on your return for 2026, you must complete and attach Form 8862 to your return for that year.

6.

Detailed Examples

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

Example 1—Sharon Rose

Sharon Rose is age 63 and retired. She received \$7,000 in social security benefits during the year and \$9,000 from a part-time job. She also received a taxable pension of \$6,400. Sharon had no other income. Her AGI on line 22 of Form 1040A is \$15,400 (\$9,000 + \$6,400).

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

Sharon reads the steps for eligibility in her Form 1040A instructions. In *Step 1* she discovers that, because her AGI (\$15,400) isn't less than \$14,880, she cannot take the EIC. She completes the rest of her Form 1040A and files it with the IRS.

Example 2—Cynthia and Jerry Grey

Cynthia and Jerry Grey have two children, Kirk, age 9, and Susanne, age 7. The children lived with Cynthia and Jerry for all of 2016. Cynthia earned wages of \$15,000 and Jerry had wages of \$10,000. The Greys received \$525 in interest on their savings account. They had no other income in 2016.

Cynthia and Jerry have the 2016 Form 1040A and instructions. They want to see if they qualify for the EIC, so they follow the steps in the instructions for lines 42a and 42b.

Step 1. The amount Cynthia and Jerry entered on Form 1040A, line 22, was \$25,525. They both have valid social security numbers (SSNs), which they have had for many years. They will file a joint return. Neither Cynthia nor Jerry is a nonresident alien. Therefore, the answers they give to the questions in *Step 1* allow them to proceed to *Step 2*.

Step 2. The only investment income the Greys have is their \$525 interest income. That amount isn't more than \$3,400, so they answer "No" to the second question in *Step 2* and go to *Step 3*.

Step 3. Their children, Kirk and Susanne, meet the relationship, age, residency, and joint return tests to be Cynthia and Jerry's qualifying children, so Cynthia and Jerry

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

Step 5. Cynthia and Jerry figure their earned income to be \$25,000, the amount of their combined wages. This is less than \$50,198, so they go to *Step 6* to figure their credit.

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

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

1. Cynthia and Jerry enter their total earned income (\$25,000) on line 1.

2. To find their credit, they go to the EIC Table (shown later in this publication). The part of the EIC Table they use is included as part of this example. They find their earned income of \$25,000 in the range of \$25,000 to \$25,050. They follow this line across to the column *Two children under Married filing jointly* and find \$5,301. They enter \$5,301 on line 2.
3. They enter on line 3 their AGI (\$25,525) and see that it is different from the amount on line 1.
4. They look up \$25,525 in the EIC Table and enter the amount of \$5,196 on line 5.
5. They enter \$5,196 on line 6. This is the smaller of the line 2 amount (\$5,301) and the line 5 amount (\$5,196).
6. The Greys enter \$5,196 on line 42a of their Form 1040A. They will now complete Schedule EIC (shown later) and attach it to their return. They will keep the EIC Worksheet for their records.

Excerpt from EIC Table for Example 2

If the amount you are looking up from the worksheet is—		And your filing status is—							
		Single, head of household, or qualifying widow(er) and you have—				Married filing jointly and you have—			
		No Children	One Child	Two Children	Three Children	No Children	One Child	Two Children	Three Children
At least	But less than	Your credit is—				Your credit is—			
25,000	25,050	0	2,281	4,133	4,829	0	3,167	5,301	5,998
25,050	25,100	0	2,273	4,122	4,819	0	3,159	5,291	5,987
25,100	25,150	0	2,265	4,111	4,808	0	3,151	5,280	5,977
25,150	25,200	0	2,257	4,101	4,797	0	3,143	5,270	5,966
25,200	25,250	0	2,249	4,090	4,787	0	3,135	5,259	5,956
25,250	25,300	0	2,241	4,080	4,776	0	3,128	5,249	5,945
25,300	25,350	0	2,233	4,069	4,766	0	3,120	5,238	5,935
25,350	25,400	0	2,225	4,059	4,755	0	3,112	5,228	5,924
25,400	25,450	0	2,217	4,048	4,745	0	3,104	5,217	5,914
25,450	25,500	0	2,209	4,038	4,734	0	3,096	5,207	5,903
25,500	25,550	0	2,201	4,027	4,724	0	3,088	5,196	5,893
25,550	25,600	0	2,193	4,017	4,713	0	3,080	5,186	5,882
25,600	25,650	0	2,185	4,006	4,703	0	3,072	5,175	5,872
25,650	25,700	0	2,177	3,996	4,692	0	3,064	5,164	5,861
25,700	25,750	0	2,169	3,985	4,682	0	3,056	5,154	5,850
25,750	25,800	0	2,161	3,975	4,671	0	3,048	5,143	5,840



Part 1

All Filers

1. Enter your earned income from Step 5.

1	25,000
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2. Look up the amount on line 1 in the EIC Table to find the credit. Be sure you use the correct column for your filing status and the number of children you have. Enter the credit here.

2	5,301
---	-------

If line 2 is zero, You cannot take the credit. Enter "No" to the left of the entry space for line 42a.

3. Enter the amount from Form 1040A, line 22.

3	25,525
---	--------

4. Are the amounts on lines 3 and 1 the same?
 Yes. Skip line 5; enter the amount from line 2 on line 6.
 No. Go to line 5.

Part 2

Filers Who Answered "No" on Line 4

5. If you have:
 • No qualifying children, is the amount on line 3 less than \$8,300 (\$13,850 if married filing jointly)?
 • 1 or more qualifying children, is the amount on line 3 less than \$18,200 (\$23,750 if married filing jointly)?
 Yes. Leave line 5 blank; enter the amount from line 2 on line 6.
 No. Look up the amount on line 3 in the EIC Table to find the credit. Be sure you use the correct column for your filing status and the number of children you have. Enter the credit here.

5	5,196
---	-------

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

Part 3

Your Earned Income Credit

6. This is your earned income credit.

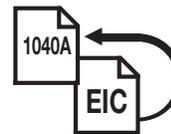
6	5,196
---	-------

Enter this amount on Form 1040A, line 42a.



Reminder—

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

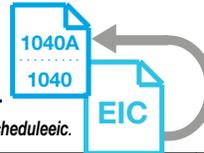


If your EIC for a year after 1996 was reduced or disallowed, see Form 8862, who must file, earlier, to find out if you must file Form 8862 to take the credit for 2016.

Filed-in Schedule EIC—Cynthia and Jerry Grey

SCHEDULE EIC
(Form 1040A or 1040)

Earned Income Credit
Qualifying Child Information



OMB No. 1545-0074

2016

Department of the Treasury
Internal Revenue Service (99)

- ▶ **Complete and attach to Form 1040A or 1040 only if you have a qualifying child.**
- ▶ **Information about Schedule EIC (Form 1040A or 1040) and its instructions is at www.irs.gov/scheduleeic.**

Attachment
Sequence No. **43**

Name(s) shown on return

Cynthia and Jerry Grey

Your social security number

333-00-5555

Before you begin:

- See the instructions for Form 1040A, lines 42a and 42b, or Form 1040, lines 66a and 66b, to make sure that (a) you can take the EIC, and (b) you have a qualifying child.
- Be sure the child's name on line 1 and social security number (SSN) on line 2 agree with the child's social security card. Otherwise, at the time we process your return, we may reduce or disallow your EIC. If the name or SSN on the child's social security card is not correct, call the Social Security Administration at 1-800-772-1213.



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

Qualifying Child Information

Child 1

Child 2

Child 3

	Child 1	Child 2	Child 3
1 Child's name If you have more than three qualifying children, you have to list only three to get the maximum credit.	First name: Kirk, Last name: Grey	First name: Susanne, Last name: Grey	First name: , Last name:
2 Child's SSN The child must have an SSN as defined in the instructions for Form 1040A, lines 42a and 42b, or Form 1040, lines 66a and 66b, unless the child was born and died in 2016. If your child was born and died in 2016 and did not have an SSN, enter "Died" on this line and attach a copy of the child's birth certificate, death certificate, or hospital medical records.	123-00-5678	800-00-4321	
3 Child's year of birth	Year 2 0 0 7 <i>If born after 1997 and the child is younger than you (or your spouse, if filing jointly), skip lines 4a and 4b; go to line 5.</i>	Year 2 0 0 9 <i>If born after 1997 and the child is younger than you (or your spouse, if filing jointly), skip lines 4a and 4b; go to line 5.</i>	Year _____ <i>If born after 1997 and the child is younger than you (or your spouse, if filing jointly), skip lines 4a and 4b; go to line 5.</i>
4 a Was the child under age 24 at the end of 2016, a student, and younger than you (or your spouse, if filing jointly)?	<input type="checkbox"/> Yes. <input type="checkbox"/> No. <i>Go to line 5. Go to line 4b.</i>	<input type="checkbox"/> Yes. <input type="checkbox"/> No. <i>Go to line 5. Go to line 4b.</i>	<input type="checkbox"/> Yes. <input type="checkbox"/> No. <i>Go to line 5. Go to line 4b.</i>
b Was the child permanently and totally disabled during any part of 2016?	<input type="checkbox"/> Yes. <input type="checkbox"/> No. <i>Go to line 5. The child is not a qualifying child.</i>	<input type="checkbox"/> Yes. <input type="checkbox"/> No. <i>Go to line 5. The child is not a qualifying child.</i>	<input type="checkbox"/> Yes. <input type="checkbox"/> No. <i>Go to line 5. The child is not a qualifying child.</i>
5 Child's relationship to you (for example, son, daughter, grandchild, niece, nephew, foster child, etc.)	son	daughter	
6 Number of months child lived with you in the United States during 2016 • If the child lived with you for more than half of 2016 but less than 7 months, enter "7." • If the child was born or died in 2016 and your home was the child's home for more than half the time he or she was alive during 2016, enter "12." <i>Do not enter more than 12 months.</i>	12 months <i>Do not enter more than 12 months.</i>	12 months <i>Do not enter more than 12 months.</i>	_____ months <i>Do not enter more than 12 months.</i>

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

Cat. No. 13339M

Schedule EIC (Form 1040A or 1040) 2016

7.

How To Get Tax Help

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

Preparing and filing your tax return. Find free options to prepare and file your return on IRS.gov or in your local community if you qualify.

The Volunteer Income Tax Assistance (VITA) program offers free tax help to people who generally make \$54,000 or less, persons with disabilities, the elderly, and limited-English-speaking taxpayers who need help preparing their own tax returns. The Tax Counseling for the Elderly (TCE) program offers free tax help for all taxpayers, particularly those who are 60 years of age and older. TCE volunteers specialize in answering questions about pensions and retirement-related issues unique to seniors.

You can go to IRS.gov and click on the Filing tab to see your options for preparing and filing your return which include the following.

- **Free File.** Go to IRS.gov/freefile. See if you qualify to use brand-name software to prepare and *e-file* your federal tax return for free.
- **VITA.** Go to IRS.gov/vita, download the free IRS2Go app, or call 1-800-906-9887 to find the nearest VITA location for free tax preparation.
- **TCE.** Go to IRS.gov/tce, download the free IRS2Go app, or call 1-888-227-7669 to find the nearest TCE location for free tax preparation.



Getting answers to your tax law questions.

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

- Go to IRS.gov/help or IRS.gov/letushelp pages for a variety of tools that will help you get answers to some of the most common tax questions.
- Go to IRS.gov/ita for the Interactive Tax Assistant, a tool that will ask you questions on a number of tax law topics and provide answers. You can print the entire interview and the final response for your records.
- Go to IRS.gov/pub17 to get Pub. 17, Your Federal Income Tax for Individuals, which features details on tax-saving opportunities, 2016 tax changes, and thousands of interactive links to help you find answers to your questions. View it online in HTML or as a PDF or, better yet, download it to your mobile device to enjoy eBook features.
- You may also be able to access tax law information in your electronic filing software.

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

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

Delayed refund for returns claiming certain credits. Due to changes in the law, the IRS can't issue refunds before February 15, 2017, for returns that claim the earned income credit (EIC) or the additional child tax credit (ACTC). This applies to the entire refund, not just the portion associated with these credits.

Getting a transcript or copy of a return. The quickest way to get a copy of your tax transcript is to go to IRS.gov/transcripts. Click on either "Get Transcript Online" or "Get Transcript by Mail" to order a copy of your transcript. If you prefer, you can:

- Order your transcript by calling 1-800-908-9946.
- Mail Form 4506-T or Form 4506T-EZ (both available on IRS.gov).

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

- The [Earned Income Tax Credit Assistant \(IRS.gov/eic\)](http://IRS.gov/eic) determines if you are eligible for the EIC.
- The [Online EIN Application \(IRS.gov/ein\)](http://IRS.gov/ein) helps you get an employer identification number.
- The [IRS Withholding Calculator \(IRS.gov/w4app\)](http://IRS.gov/w4app) estimates the amount you should have withheld from your paycheck for federal income tax purposes.
- The [First Time Homebuyer Credit Account Look-up \(IRS.gov/homebuyer\)](http://IRS.gov/homebuyer) tool provides information on your repayments and account balance.
- The [Sales Tax Deduction Calculator \(IRS.gov/salestax\)](http://IRS.gov/salestax) figures the amount you can claim if you itemize deductions on Schedule A (Form 1040), choose not to claim state and local income taxes, and you didn't save your receipts showing the sales tax you paid.

Resolving tax-related identity theft issues.

- The IRS doesn't initiate contact with taxpayers by email or telephone to request personal or financial information. This includes any type of electronic communication, such as text messages and social media channels.
- Go to IRS.gov/idprotection for information and videos.

- If your SSN has been lost or stolen or you suspect you are a victim of tax-related identity theft, visit [IRS.gov/id](https://www.irs.gov/identity) to learn what steps you should take.

Checking on the status of your refund.

- Go to [IRS.gov/refunds](https://www.irs.gov/refunds).
- Due to changes in the law, the IRS can't issue refunds before February 15, 2017, for returns that claim the EIC or the ACTC. This applies to the entire refund, not just the portion associated with these credits.
- Download the official IRS2Go app to your mobile device to check your refund status.
- Call the automated refund hotline at 1-800-829-1954.

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

- **IRS Direct Pay:** Pay your individual tax bill or estimated tax payment directly from your checking or savings account at no cost to you.
- **Debit or credit card:** Choose an approved payment processor to pay online, by phone, and by mobile device.
- **Electronic Funds Withdrawal:** Offered only when filing your federal taxes using tax 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:** If cash is your only option, you may be able to pay your taxes at a participating retail store.

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 \(IRS.gov/oic\)](https://www.irs.gov/oic) to see if you can settle your tax debt for less than the full amount you owe.

Checking the status of an amended return. Go to IRS.gov and click on [Where's My Amended Return? \(IRS.gov/wmar\)](https://www.irs.gov/wmar) under the "Tools" bar to track the status of Form 1040X amended returns. Please note that it can take up to 3 weeks from the date you mailed your amended return for it show up in our system and processing it can take up to 16 weeks.

Understanding an IRS notice or letter. Go to [IRS.gov/notices](https://www.irs.gov/notices) to find additional information about responding to an IRS notice or letter.

Contacting your local IRS office. Keep in mind, many questions can be resolved on IRS.gov without visiting an IRS Tax Assistance Center (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 waiting. Before you visit, go to [IRS.gov/taclocator](https://www.irs.gov/taclocator) to find the nearest TAC, check hours, available services, and appointment options. Or, on the IRS2Go app, under the Stay Connected tab, choose the Contact Us option and click on "Local Offices."

Watching IRS videos. The IRS Video portal ([IRSVideos.gov](https://www.irs.gov/irs-videos)) contains video and audio presentations for individuals, small businesses, and tax professionals.

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

- [Spanish \(IRS.gov/spanish\)](https://www.irs.gov/spanish).
- [Chinese \(IRS.gov/chinese\)](https://www.irs.gov/chinese).
- [Vietnamese \(IRS.gov/vietnamese\)](https://www.irs.gov/vietnamese).
- [Korean \(IRS.gov/korean\)](https://www.irs.gov/korean).
- [Russian \(IRS.gov/russian\)](https://www.irs.gov/russian).

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

The Taxpayer Advocate Service Is Here To Help You

What is the Taxpayer Advocate Service?

The Taxpayer Advocate Service (TAS) is an **independent** organization within the IRS that helps taxpayers and protects taxpayer rights. Our 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/taxpayer-bill-of-rights).

What Can the Taxpayer Advocate Service Do For You?

We can help you resolve problems that you can't resolve with the IRS. And our service is free. If you qualify for our 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 Us?

We have 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. You can also call us at 1-877-777-4778.

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. Our Tax

Toolkit at taxpayeradvocate.irs.gov can help you understand [what these rights mean to you](#) and how they apply. These are **your** rights. Know them. Use them.

How Else Does the Taxpayer Advocate Service Help Taxpayers?

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

Low Income Taxpayer Clinics

Low Income Taxpayer Clinics (LITCs) serve individuals whose income is below a certain level and need to resolve tax problems such as audits, appeals, and tax collection disputes. Some clinics can provide information about taxpayer rights and responsibilities in different languages for individuals who speak English as a second language. To find a clinic near you, visit IRS.gov/litc or see IRS Publication 4134, [Low Income Taxpayer Clinic List](#).



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"> • \$14,880 (\$20,430 for married filing jointly) if you don't have a qualifying child, • \$39,296 (\$44,846 for married filing jointly) if you have one qualifying child, • \$44,648 (\$50,198 for married filing jointly) if you have two qualifying children, or • \$47,955 (\$53,505 for married filing jointly) if you have more than two qualifying children? (See Rule 1 .)	<input type="checkbox"/>	<input type="checkbox"/>
2. Do you and your spouse each have a valid SSN that you got by the due date of your 2016 return (including extensions)? (See Rule 2 .)	<input type="checkbox"/>	<input type="checkbox"/>
3. Is your filing status married filing jointly, head of household, qualifying widow(er), or single? (See Rule 3 .) Caution: If you or your spouse is a nonresident alien, answer "Yes" only if your filing status is married filing jointly. (See Rule 4 .)	<input type="checkbox"/>	<input type="checkbox"/>
4. Answer "Yes" if you aren't filing Form 2555 or Form 2555-EZ. Otherwise, answer "No." (See Rule 5 .)	<input type="checkbox"/>	<input type="checkbox"/>
5. Is your investment income \$3,400 or less? (See Rule 6 .)	<input type="checkbox"/>	<input type="checkbox"/>
6. Is your total earned income at least \$1 but less than: <ul style="list-style-type: none"> • \$14,880 (\$20,430 for married filing jointly) if you don't have a qualifying child, • \$39,296 (\$44,846 for married filing jointly) if you have one qualifying child, • \$44,648 (\$50,198 for married filing jointly) if you have two qualifying children, or • \$47,955 (\$53,505 for married filing jointly) if you have more than two qualifying children? (See Rules 7 and 15 .)	<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 Rules 10 and 13 .) STOP: If you have a qualifying child, answer questions 8 and 9 and skip 10–12. If you don't have a qualifying child, skip questions 8 and 9 and answer 10–12.*	<input type="checkbox"/>	<input type="checkbox"/>
8. Does your child meet the relationship, age, residency, and joint return tests for a qualifying child and have a valid SSN that he or she got by the due date of your 2016 return (including extensions)? (See Rule 8 .)	<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 Rule 9 . Answer "No" if the other person is the one entitled to treat the child as a qualifying child under the tiebreaker rules.	<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 2016? (See Rule 11 .)	<input type="checkbox"/>	<input type="checkbox"/>
11. Answer "Yes" if (a) you cannot be claimed as a dependent on anyone else's return or (b) you are filing a joint return. Otherwise, answer "No." (See Rule 12 .)	<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 Rule 14 .)	<input type="checkbox"/>	<input type="checkbox"/>

***PERSONS WITH A QUALIFYING CHILD:** If you answered "Yes" to questions 1 through 9, you can claim the EIC. (If you have more than one child, you can claim the EIC as long as you answer "Yes" to questions 1 through 7 and can answer "Yes" to questions 8 and 9 for at least one child.) Remember to fill out Schedule EIC and attach it to your Form 1040 or Form 1040A. You cannot use Form 1040EZ. If you answered "Yes" to questions 1 through 7 and "No" to question 8, answer questions 10 through 12 to see if you can claim the EIC without a qualifying child.

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

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

2016 Earned Income Credit (EIC)

Table

Caution. This is not a tax table.

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

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

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

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

If the amount you are looking up from the worksheet is—		And your filing status is—							
		Single, head of household, or qualifying widow(er) and you have—				Married filing jointly and you have—			
		0	1	2	3	0	1	2	3
At least	But less than	Your credit is—				Your credit is—			
\$1	\$50	\$2	\$9	\$10	\$11	\$2	\$9	\$10	\$11
50	100	6	26	30	34	6	26	30	34
100	150	10	43	50	56	10	43	50	56
150	200	13	60	70	79	13	60	70	79
200	250	17	77	90	101	17	77	90	101
250	300	21	94	110	124	21	94	110	124
300	350	25	111	130	146	25	111	130	146
350	400	29	128	150	169	29	128	150	169
400	450	33	145	170	191	33	145	170	191
450	500	36	162	190	214	36	162	190	214
500	550	40	179	210	236	40	179	210	236
550	600	44	196	230	259	44	196	230	259
600	650	48	213	250	281	48	213	250	281
650	700	52	230	270	304	52	230	270	304
700	750	55	247	290	326	55	247	290	326
750	800	59	264	310	349	59	264	310	349
800	850	63	281	330	371	63	281	330	371
850	900	67	298	350	394	67	298	350	394
900	950	71	315	370	416	71	315	370	416
950	1,000	75	332	390	439	75	332	390	439
1,000	1,050	78	349	410	461	78	349	410	461
1,050	1,100	82	366	430	484	82	366	430	484
1,100	1,150	86	383	450	506	86	383	450	506
1,150	1,200	90	400	470	529	90	400	470	529
1,200	1,250	94	417	490	551	94	417	490	551
1,250	1,300	98	434	510	574	98	434	510	574
1,300	1,350	101	451	530	596	101	451	530	596
1,350	1,400	105	468	550	619	105	468	550	619
1,400	1,450	109	485	570	641	109	485	570	641
1,450	1,500	113	502	590	664	113	502	590	664
1,500	1,550	117	519	610	686	117	519	610	686
1,550	1,600	120	536	630	709	120	536	630	709
1,600	1,650	124	553	650	731	124	553	650	731
1,650	1,700	128	570	670	754	128	570	670	754
1,700	1,750	132	587	690	776	132	587	690	776
1,750	1,800	136	604	710	799	136	604	710	799
1,800	1,850	140	621	730	821	140	621	730	821
1,850	1,900	143	638	750	844	143	638	750	844
1,900	1,950	147	655	770	866	147	655	770	866
1,950	2,000	151	672	790	889	151	672	790	889
2,000	2,050	155	689	810	911	155	689	810	911
2,050	2,100	159	706	830	934	159	706	830	934
2,100	2,150	163	723	850	956	163	723	850	956
2,150	2,200	166	740	870	979	166	740	870	979
2,200	2,250	170	757	890	1,001	170	757	890	1,001
2,250	2,300	174	774	910	1,024	174	774	910	1,024
2,300	2,350	178	791	930	1,046	178	791	930	1,046
2,350	2,400	182	808	950	1,069	182	808	950	1,069
2,400	2,450	186	825	970	1,091	186	825	970	1,091
2,450	2,500	189	842	990	1,114	189	842	990	1,114
2,500	2,550	193	859	1,010	1,136	193	859	1,010	1,136
2,550	2,600	197	876	1,030	1,159	197	876	1,030	1,159
2,600	2,650	201	893	1,050	1,181	201	893	1,050	1,181
2,650	2,700	205	910	1,070	1,204	205	910	1,070	1,204
2,700	2,750	208	927	1,090	1,226	208	927	1,090	1,226
2,750	2,800	212	944	1,110	1,249	212	944	1,110	1,249
2,800	2,850	216	961	1,130	1,271	216	961	1,130	1,271
2,850	2,900	220	978	1,150	1,294	220	978	1,150	1,294
2,900	2,950	224	995	1,170	1,316	224	995	1,170	1,316
2,950	3,000	228	1,012	1,190	1,339	228	1,012	1,190	1,339
3,000	3,050	231	1,029	1,210	1,361	231	1,029	1,210	1,361
3,050	3,100	235	1,046	1,230	1,384	235	1,046	1,230	1,384
3,100	3,150	239	1,063	1,250	1,406	239	1,063	1,250	1,406
3,150	3,200	243	1,080	1,270	1,429	243	1,080	1,270	1,429

If the amount you are looking up from the worksheet is—		And your filing status is—							
		Single, head of household, or qualifying widow(er) and you have—				Married filing jointly and you have—			
		0	1	2	3	0	1	2	3
At least	But less than	Your credit is—				Your credit is—			
3,200	3,250	247	1,097	1,290	1,451	247	1,097	1,290	1,451
3,250	3,300	251	1,114	1,310	1,474	251	1,114	1,310	1,474
3,300	3,350	254	1,131	1,330	1,496	254	1,131	1,330	1,496
3,350	3,400	258	1,148	1,350	1,519	258	1,148	1,350	1,519
3,400	3,450	262	1,165	1,370	1,541	262	1,165	1,370	1,541
3,450	3,500	266	1,182	1,390	1,564	266	1,182	1,390	1,564
3,500	3,550	270	1,199	1,410	1,586	270	1,199	1,410	1,586
3,550	3,600	273	1,216	1,430	1,609	273	1,216	1,430	1,609
3,600	3,650	277	1,233	1,450	1,631	277	1,233	1,450	1,631
3,650	3,700	281	1,250	1,470	1,654	281	1,250	1,470	1,654
3,700	3,750	285	1,267	1,490	1,676	285	1,267	1,490	1,676
3,750	3,800	289	1,284	1,510	1,699	289	1,284	1,510	1,699
3,800	3,850	293	1,301	1,530	1,721	293	1,301	1,530	1,721
3,850	3,900	296	1,318	1,550	1,744	296	1,318	1,550	1,744
3,900	3,950	300	1,335	1,570	1,766	300	1,335	1,570	1,766
3,950	4,000	304	1,352	1,590	1,789	304	1,352	1,590	1,789
4,000	4,050	308	1,369	1,610	1,811	308	1,369	1,610	1,811
4,050	4,100	312	1,386	1,630	1,834	312	1,386	1,630	1,834
4,100	4,150	316	1,403	1,650	1,856	316	1,403	1,650	1,856
4,150	4,200	319	1,420	1,670	1,879	319	1,420	1,670	1,879
4,200	4,250	323	1,437	1,690	1,901	323	1,437	1,690	1,901
4,250	4,300	327	1,454	1,710	1,924	327	1,454	1,710	1,924
4,300	4,350	331	1,471	1,730	1,946	331	1,471	1,730	1,946
4,350	4,400	335	1,488	1,750	1,969	335	1,488	1,750	1,969
4,400	4,450	339	1,505	1,770	1,991	339	1,505	1,770	1,991
4,450	4,500	342	1,522	1,790	2,014	342	1,522	1,790	2,014
4,500	4,550	346	1,539	1,810	2,036	346	1,539	1,810	2,036
4,550	4,600	350	1,556	1,830	2,059	350	1,556	1,830	2,059
4,600	4,650	354	1,573	1,850	2,081	354	1,573	1,850	2,081
4,650	4,700	358	1,590	1,870	2,104	358	1,590	1,870	2,104
4,700	4,750	361	1,607	1,890	2,126	361	1,607	1,890	2,126
4,750	4,800	365	1,624	1,910	2,149	365	1,624	1,910	2,149
4,800	4,850	369	1,641	1,930	2,171	369	1,641	1,930	2,171
4,850	4,900	373	1,658	1,950	2,194	373	1,658	1,950	2,194
4,900	4,950	377	1,675	1,970	2,216	377	1,675	1,970	2,216
4,950	5,000	381	1,692	1,990	2,239	381	1,692	1,990	2,239
5,000	5,050	384	1,709	2,010	2,261	384	1,709	2,010	2,261
5,050	5,100	388	1,726	2,030	2,284	388	1,726	2,030	2,284
5,100	5,150	392	1,743	2,050	2,306	392	1,743	2,050	2,306
5,150	5,200	396	1,760	2,070	2,329	396	1,760	2,070	2,329
5,200	5,250	400	1,777	2,090	2,351	400	1,777	2,090	2,351
5,250	5,300	404	1,794	2,110	2,374	404	1,794	2,110	2,374
5,300	5,350	407	1,811	2,130	2,396	407	1,811	2,130	2,396
5,350	5,400	411	1,828	2,150	2,419	411	1,828	2,150	2,419
5,400	5,450	415	1,845	2,170	2,441	415	1,845	2,170	2,441
5,450	5,500	419	1,862	2,190	2,464	419	1,862	2,190	2,464
5,500	5,550	423	1,879	2,210	2,486	423	1,879	2,210	2,486
5,550	5,600	426	1,896	2,230	2,509	426	1,896	2,230	2,509
5,600	5,650	430	1,913	2,250	2,531	430	1,913	2,250	2,531
5,650	5,700	434	1,930	2,270	2,554	434	1,930	2,270	2,554
5,700	5,750	438	1,947	2,290	2,576	438	1,947	2,290	2,576
5,750	5,800	442	1,964	2,310	2,599	442	1,964	2,310	2,599
5,800	5,850	446	1,981	2,330	2,621	446	1,981	2,330	2,621
5,850	5,900	449	1,998	2,350	2,644	449	1,998	2,350	2,644
5,900	5,950</								

Earned Income Credit (EIC) Table - Continued

(Caution. This is not a tax table.)

If the amount you are looking up from the worksheet is—		And your filing status is—							
		Single, head of household, or qualifying widow(er) and you have—				Married filing jointly and you have—			
		0	1	2	3	0	1	2	3
At least	But less than	Your credit is—				Your credit is—			
6,400	6,450	492	2,185	2,570	2,891	492	2,185	2,570	2,891
6,450	6,500	495	2,202	2,590	2,914	495	2,202	2,590	2,914
6,500	6,550	499	2,219	2,610	2,936	499	2,219	2,610	2,936
6,550	6,600	503	2,236	2,630	2,959	503	2,236	2,630	2,959
6,600	6,650	506	2,253	2,650	2,981	506	2,253	2,650	2,981
6,650	6,700	506	2,270	2,670	3,004	506	2,270	2,670	3,004
6,700	6,750	506	2,287	2,690	3,026	506	2,287	2,690	3,026
6,750	6,800	506	2,304	2,710	3,049	506	2,304	2,710	3,049
6,800	6,850	506	2,321	2,730	3,071	506	2,321	2,730	3,071
6,850	6,900	506	2,338	2,750	3,094	506	2,338	2,750	3,094
6,900	6,950	506	2,355	2,770	3,116	506	2,355	2,770	3,116
6,950	7,000	506	2,372	2,790	3,139	506	2,372	2,790	3,139
7,000	7,050	506	2,389	2,810	3,161	506	2,389	2,810	3,161
7,050	7,100	506	2,406	2,830	3,184	506	2,406	2,830	3,184
7,100	7,150	506	2,423	2,850	3,206	506	2,423	2,850	3,206
7,150	7,200	506	2,440	2,870	3,229	506	2,440	2,870	3,229
7,200	7,250	506	2,457	2,890	3,251	506	2,457	2,890	3,251
7,250	7,300	506	2,474	2,910	3,274	506	2,474	2,910	3,274
7,300	7,350	506	2,491	2,930	3,296	506	2,491	2,930	3,296
7,350	7,400	506	2,508	2,950	3,319	506	2,508	2,950	3,319
7,400	7,450	506	2,525	2,970	3,341	506	2,525	2,970	3,341
7,450	7,500	506	2,542	2,990	3,364	506	2,542	2,990	3,364
7,500	7,550	506	2,559	3,010	3,386	506	2,559	3,010	3,386
7,550	7,600	506	2,576	3,030	3,409	506	2,576	3,030	3,409
7,600	7,650	506	2,593	3,050	3,431	506	2,593	3,050	3,431
7,650	7,700	506	2,610	3,070	3,454	506	2,610	3,070	3,454
7,700	7,750	506	2,627	3,090	3,476	506	2,627	3,090	3,476
7,750	7,800	506	2,644	3,110	3,499	506	2,644	3,110	3,499
7,800	7,850	506	2,661	3,130	3,521	506	2,661	3,130	3,521
7,850	7,900	506	2,678	3,150	3,544	506	2,678	3,150	3,544
7,900	7,950	506	2,695	3,170	3,566	506	2,695	3,170	3,566
7,950	8,000	506	2,712	3,190	3,589	506	2,712	3,190	3,589
8,000	8,050	506	2,729	3,210	3,611	506	2,729	3,210	3,611
8,050	8,100	506	2,746	3,230	3,634	506	2,746	3,230	3,634
8,100	8,150	506	2,763	3,250	3,656	506	2,763	3,250	3,656
8,150	8,200	506	2,780	3,270	3,679	506	2,780	3,270	3,679
8,200	8,250	506	2,797	3,290	3,701	506	2,797	3,290	3,701
8,250	8,300	506	2,814	3,310	3,724	506	2,814	3,310	3,724
8,300	8,350	501	2,831	3,330	3,746	506	2,831	3,330	3,746
8,350	8,400	498	2,848	3,350	3,769	506	2,848	3,350	3,769
8,400	8,450	494	2,865	3,370	3,791	506	2,865	3,370	3,791
8,450	8,500	490	2,882	3,390	3,814	506	2,882	3,390	3,814
8,500	8,550	486	2,899	3,410	3,836	506	2,899	3,410	3,836
8,550	8,600	482	2,916	3,430	3,859	506	2,916	3,430	3,859
8,600	8,650	479	2,933	3,450	3,881	506	2,933	3,450	3,881
8,650	8,700	475	2,950	3,470	3,904	506	2,950	3,470	3,904
8,700	8,750	471	2,967	3,490	3,926	506	2,967	3,490	3,926
8,750	8,800	467	2,984	3,510	3,949	506	2,984	3,510	3,949
8,800	8,850	463	3,001	3,530	3,971	506	3,001	3,530	3,971
8,850	8,900	459	3,018	3,550	3,994	506	3,018	3,550	3,994
8,900	8,950	456	3,035	3,570	4,016	506	3,035	3,570	4,016
8,950	9,000	452	3,052	3,590	4,039	506	3,052	3,590	4,039
9,000	9,050	448	3,069	3,610	4,061	506	3,069	3,610	4,061
9,050	9,100	444	3,086	3,630	4,084	506	3,086	3,630	4,084
9,100	9,150	440	3,103	3,650	4,106	506	3,103	3,650	4,106
9,150	9,200	436	3,120	3,670	4,129	506	3,120	3,670	4,129
9,200	9,250	433	3,137	3,690	4,151	506	3,137	3,690	4,151
9,250	9,300	429	3,154	3,710	4,174	506	3,154	3,710	4,174
9,300	9,350	425	3,171	3,730	4,196	506	3,171	3,730	4,196
9,350	9,400	421	3,188	3,750	4,219	506	3,188	3,750	4,219
9,400	9,450	417	3,205	3,770	4,241	506	3,205	3,770	4,241
9,450	9,500	413	3,222	3,790	4,264	506	3,222	3,790	4,264
9,500	9,550	410	3,239	3,810	4,286	506	3,239	3,810	4,286
9,550	9,600	406	3,256	3,830	4,309	506	3,256	3,830	4,309
9,600	9,650	402	3,273	3,850	4,331	506	3,273	3,850	4,331
9,650	9,700	398	3,290	3,870	4,354	506	3,290	3,870	4,354
9,700	9,750	394	3,307	3,890	4,376	506	3,307	3,890	4,376
9,750	9,800	391	3,324	3,910	4,399	506	3,324	3,910	4,399
9,800	9,850	387	3,341	3,930	4,421	506	3,341	3,930	4,421
9,850	9,900	383	3,358	3,950	4,444	506	3,358	3,950	4,444
9,900	9,950	379	3,375	3,970	4,466	506	3,375	3,970	4,466
9,950	10,000	375	3,392	3,990	4,489	506	3,392	3,990	4,489
10,000	10,050	371	3,409	4,010	4,511	506	3,409	4,010	4,511
10,050	10,100	368	3,426	4,030	4,534	506	3,426	4,030	4,534
10,100	10,150	364	3,443	4,050	4,556	506	3,443	4,050	4,556
10,150	10,200	360	3,460	4,070	4,579	506	3,460	4,070	4,579
10,200	10,250	356	3,477	4,090	4,601	506	3,477	4,090	4,601
10,250	10,300	352	3,494	4,110	4,624	506	3,494	4,110	4,624
10,300	10,350	348	3,511	4,130	4,646	506	3,511	4,130	4,646
10,350	10,400	345	3,528	4,150	4,669	506	3,528	4,150	4,669
10,400	10,450	341	3,545	4,170	4,691	506	3,545	4,170	4,691
10,450	10,500	337	3,562	4,190	4,714	506	3,562	4,190	4,714
10,500	10,550	333	3,579	4,210	4,736	506	3,579	4,210	4,736
10,550	10,600	329	3,596	4,230	4,759	506	3,596	4,230	4,759
10,600	10,650	326	3,613	4,250	4,781	506	3,613	4,250	4,781
10,650	10,700	322	3,630	4,270	4,804	506	3,630	4,270	4,804
10,700	10,750	318	3,647	4,290	4,826	506	3,647	4,290	4,826
10,750	10,800	314	3,664	4,310	4,849	506	3,664	4,310	4,849
10,800	10,850	310	3,681	4,330	4,871	506	3,681	4,330	4,871
10,850	10,900	306	3,698	4,350	4,894	506	3,698	4,350	4,894
10,900	10,950	303	3,715	4,370	4,916	506	3,715	4,370	4,916
10,950	11,000	299	3,732	4,390	4,939	506	3,732	4,390	4,939
11,000	11,050	295	3,749	4,410	4,961	506	3,749	4,410	4,961
11,050	11,100	291	3,766	4,430	4,984	506	3,766	4,430	4,984
11,100	11,150	287	3,783	4,450	5,006	506	3,783	4,450	5,006
11,150	11,200	283	3,800	4,470	5,029	506	3,800	4,470	5,029
11,200	11,250	280	3,817	4,490	5,051	506	3,817	4,490	5,051
11,250	11,300	276	3,834	4,510	5,074	506	3,834	4,510	5,074
11,300	11,350	272	3,851	4,530	5,096	506	3,851	4,530	5,096
11,350	11,400	268	3,868	4,550	5,119	506	3,868	4,550	5,119
11,400	11,450	264	3,885	4,570	5,141	506	3,885	4,570	5,141
11,450	11,500	260	3,902	4,590	5,164	506	3,902	4,590	5,164
11,500	11,550	257	3,919	4,610	5,186	506	3,919	4,610	5,186
11,550	11,600	253	3,936	4,630	5,209	506	3,936	4,630	5,209
11,600	11,650	249	3,953	4,650	5,231	506	3,953	4,650	5,231
11,650	11,700	245	3,970	4,670	5,254	506	3,970	4,670	5,254
11,700	11,750	241	3,987	4,690	5,276	506	3,987	4,690	5,276
11,750	11,800	237	4,004	4,710	5,299	506	4,004	4,710	5,299
11,800	11,850	234	4,021	4,730	5,321	506	4,021	4,730	5,321
11,850	11,900	230	4,038	4,750	5,344	506	4,038	4,750	5,344
11,900	11,950	226	4,055	4,770	5,366	506	4,055	4,770	5,366
11,950	12,000	222	4,072	4,790	5,389	506	4,072	4,790	5,389
12,000	12,050	218	4,089	4,810	5,411	506	4,089	4,810	5,411
12,050	12,100	215	4,106	4,830	5,434	506	4,106	4,830	5,434
12,100	12,150	211	4,123	4,850	5,456	506	4,123	4,850	5,456

Earned Income Credit (EIC) Table - Continued

(Caution. This is not a tax table.)

If the amount you are looking up from the worksheet is—		And your filing status is—							
		Single, head of household, or qualifying widow(er) and you have—				Married filing jointly and you have—			
		0	1	2	3	0	1	2	3
At least	But less than	Your credit is—				Your credit is—			
14,400	14,450	35	3,373	5,572	6,269	459	3,373	5,572	6,269
14,450	14,500	31	3,373	5,572	6,269	456	3,373	5,572	6,269
14,500	14,550	27	3,373	5,572	6,269	452	3,373	5,572	6,269
14,550	14,600	23	3,373	5,572	6,269	448	3,373	5,572	6,269
14,600	14,650	20	3,373	5,572	6,269	444	3,373	5,572	6,269
14,650	14,700	16	3,373	5,572	6,269	440	3,373	5,572	6,269
14,700	14,750	12	3,373	5,572	6,269	436	3,373	5,572	6,269
14,750	14,800	8	3,373	5,572	6,269	433	3,373	5,572	6,269
14,800	14,850	4	3,373	5,572	6,269	429	3,373	5,572	6,269
14,850	14,900	0	3,373	5,572	6,269	425	3,373	5,572	6,269
14,900	14,950	0	3,373	5,572	6,269	421	3,373	5,572	6,269
14,950	15,000	0	3,373	5,572	6,269	417	3,373	5,572	6,269
15,000	15,050	0	3,373	5,572	6,269	413	3,373	5,572	6,269
15,050	15,100	0	3,373	5,572	6,269	410	3,373	5,572	6,269
15,100	15,150	0	3,373	5,572	6,269	406	3,373	5,572	6,269
15,150	15,200	0	3,373	5,572	6,269	402	3,373	5,572	6,269
15,200	15,250	0	3,373	5,572	6,269	398	3,373	5,572	6,269
15,250	15,300	0	3,373	5,572	6,269	394	3,373	5,572	6,269
15,300	15,350	0	3,373	5,572	6,269	391	3,373	5,572	6,269
15,350	15,400	0	3,373	5,572	6,269	387	3,373	5,572	6,269
15,400	15,450	0	3,373	5,572	6,269	383	3,373	5,572	6,269
15,450	15,500	0	3,373	5,572	6,269	379	3,373	5,572	6,269
15,500	15,550	0	3,373	5,572	6,269	375	3,373	5,572	6,269
15,550	15,600	0	3,373	5,572	6,269	371	3,373	5,572	6,269
15,600	15,650	0	3,373	5,572	6,269	368	3,373	5,572	6,269
15,650	15,700	0	3,373	5,572	6,269	364	3,373	5,572	6,269
15,700	15,750	0	3,373	5,572	6,269	360	3,373	5,572	6,269
15,750	15,800	0	3,373	5,572	6,269	356	3,373	5,572	6,269
15,800	15,850	0	3,373	5,572	6,269	352	3,373	5,572	6,269
15,850	15,900	0	3,373	5,572	6,269	348	3,373	5,572	6,269
15,900	15,950	0	3,373	5,572	6,269	345	3,373	5,572	6,269
15,950	16,000	0	3,373	5,572	6,269	341	3,373	5,572	6,269
16,000	16,050	0	3,373	5,572	6,269	337	3,373	5,572	6,269
16,050	16,100	0	3,373	5,572	6,269	333	3,373	5,572	6,269
16,100	16,150	0	3,373	5,572	6,269	329	3,373	5,572	6,269
16,150	16,200	0	3,373	5,572	6,269	326	3,373	5,572	6,269
16,200	16,250	0	3,373	5,572	6,269	322	3,373	5,572	6,269
16,250	16,300	0	3,373	5,572	6,269	318	3,373	5,572	6,269
16,300	16,350	0	3,373	5,572	6,269	314	3,373	5,572	6,269
16,350	16,400	0	3,373	5,572	6,269	310	3,373	5,572	6,269
16,400	16,450	0	3,373	5,572	6,269	306	3,373	5,572	6,269
16,450	16,500	0	3,373	5,572	6,269	303	3,373	5,572	6,269
16,500	16,550	0	3,373	5,572	6,269	299	3,373	5,572	6,269
16,550	16,600	0	3,373	5,572	6,269	295	3,373	5,572	6,269
16,600	16,650	0	3,373	5,572	6,269	291	3,373	5,572	6,269
16,650	16,700	0	3,373	5,572	6,269	287	3,373	5,572	6,269
16,700	16,750	0	3,373	5,572	6,269	283	3,373	5,572	6,269
16,750	16,800	0	3,373	5,572	6,269	280	3,373	5,572	6,269
16,800	16,850	0	3,373	5,572	6,269	276	3,373	5,572	6,269
16,850	16,900	0	3,373	5,572	6,269	272	3,373	5,572	6,269
16,900	16,950	0	3,373	5,572	6,269	268	3,373	5,572	6,269
16,950	17,000	0	3,373	5,572	6,269	264	3,373	5,572	6,269
17,000	17,050	0	3,373	5,572	6,269	260	3,373	5,572	6,269
17,050	17,100	0	3,373	5,572	6,269	257	3,373	5,572	6,269
17,100	17,150	0	3,373	5,572	6,269	253	3,373	5,572	6,269
17,150	17,200	0	3,373	5,572	6,269	249	3,373	5,572	6,269
17,200	17,250	0	3,373	5,572	6,269	245	3,373	5,572	6,269
17,250	17,300	0	3,373	5,572	6,269	241	3,373	5,572	6,269
17,300	17,350	0	3,373	5,572	6,269	238	3,373	5,572	6,269
17,350	17,400	0	3,373	5,572	6,269	234	3,373	5,572	6,269
17,400	17,450	0	3,373	5,572	6,269	230	3,373	5,572	6,269
17,450	17,500	0	3,373	5,572	6,269	226	3,373	5,572	6,269
17,500	17,550	0	3,373	5,572	6,269	222	3,373	5,572	6,269
17,550	17,600	0	3,373	5,572	6,269	218	3,373	5,572	6,269
17,600	17,650	0	3,373	5,572	6,269	215	3,373	5,572	6,269
17,650	17,700	0	3,373	5,572	6,269	211	3,373	5,572	6,269
17,700	17,750	0	3,373	5,572	6,269	207	3,373	5,572	6,269
17,750	17,800	0	3,373	5,572	6,269	203	3,373	5,572	6,269
17,800	17,850	0	3,373	5,572	6,269	199	3,373	5,572	6,269
17,850	17,900	0	3,373	5,572	6,269	195	3,373	5,572	6,269
17,900	17,950	0	3,373	5,572	6,269	192	3,373	5,572	6,269
17,950	18,000	0	3,373	5,572	6,269	188	3,373	5,572	6,269
18,000	18,050	0	3,373	5,572	6,269	184	3,373	5,572	6,269
18,050	18,100	0	3,373	5,572	6,269	180	3,373	5,572	6,269
18,100	18,150	0	3,373	5,572	6,269	176	3,373	5,572	6,269
18,150	18,200	0	3,373	5,572	6,269	173	3,373	5,572	6,269
18,200	18,250	0	3,367	5,565	6,261	169	3,373	5,572	6,269
18,250	18,300	0	3,359	5,554	6,251	165	3,373	5,572	6,269
18,300	18,350	0	3,351	5,544	6,240	161	3,373	5,572	6,269
18,350	18,400	0	3,343	5,533	6,230	157	3,373	5,572	6,269

* If the amount you are looking up from the worksheet is at least \$14,850 but less than \$14,880, and you have no qualifying children, your credit is \$1. If the amount you are looking up from the worksheet is \$14,880 or more, and you have no qualifying children, you can't take the credit.

** If the amount you are looking up from the worksheet is at least \$20,400 but less than \$20,430, and you have no qualifying children, your credit is \$1. If the amount you are looking up from the worksheet is \$20,430 or more, and you have no qualifying children, you can't take the credit.

(Continued)

Earned Income Credit (EIC) Table - Continued

(Caution. This is not a tax table.)

If the amount you are looking up from the worksheet is—		And your filing status is—							
		Single, head of household, or qualifying widow(er) and you have—				Married filing jointly and you have—			
		0	1	2	3	0	1	2	3
At least	But less than	Your credit is—				Your credit is—			
22,400	22,450	0	2,696	4,680	5,377	0	3,373	5,572	6,269
22,450	22,500	0	2,688	4,670	5,366	0	3,373	5,572	6,269
22,500	22,550	0	2,680	4,659	5,356	0	3,373	5,572	6,269
22,550	22,600	0	2,672	4,649	5,345	0	3,373	5,572	6,269
22,600	22,650	0	2,664	4,638	5,334	0	3,373	5,572	6,269
22,650	22,700	0	2,656	4,627	5,324	0	3,373	5,572	6,269
22,700	22,750	0	2,648	4,617	5,313	0	3,373	5,572	6,269
22,750	22,800	0	2,640	4,606	5,303	0	3,373	5,572	6,269
22,800	22,850	0	2,632	4,596	5,292	0	3,373	5,572	6,269
22,850	22,900	0	2,624	4,585	5,282	0	3,373	5,572	6,269
22,900	22,950	0	2,616	4,575	5,271	0	3,373	5,572	6,269
22,950	23,000	0	2,608	4,564	5,261	0	3,373	5,572	6,269
23,000	23,050	0	2,600	4,554	5,250	0	3,373	5,572	6,269
23,050	23,100	0	2,592	4,543	5,240	0	3,373	5,572	6,269
23,100	23,150	0	2,584	4,533	5,229	0	3,373	5,572	6,269
23,150	23,200	0	2,576	4,522	5,219	0	3,373	5,572	6,269
23,200	23,250	0	2,568	4,512	5,208	0	3,373	5,572	6,269
23,250	23,300	0	2,560	4,501	5,198	0	3,373	5,572	6,269
23,300	23,350	0	2,552	4,491	5,187	0	3,373	5,572	6,269
23,350	23,400	0	2,544	4,480	5,177	0	3,373	5,572	6,269
23,400	23,450	0	2,536	4,470	5,166	0	3,373	5,572	6,269
23,450	23,500	0	2,528	4,459	5,155	0	3,373	5,572	6,269
23,500	23,550	0	2,520	4,448	5,145	0	3,373	5,572	6,269
23,550	23,600	0	2,512	4,438	5,134	0	3,373	5,572	6,269
23,600	23,650	0	2,504	4,427	5,124	0	3,373	5,572	6,269
23,650	23,700	0	2,496	4,417	5,113	0	3,373	5,572	6,269
23,700	23,750	0	2,488	4,406	5,103	0	3,373	5,572	6,269
23,750	23,800	0	2,480	4,396	5,092	0	3,367	5,565	6,261
23,800	23,850	0	2,472	4,385	5,082	0	3,359	5,554	6,251
23,850	23,900	0	2,464	4,375	5,071	0	3,351	5,544	6,240
23,900	23,950	0	2,456	4,364	5,061	0	3,343	5,533	6,230
23,950	24,000	0	2,448	4,354	5,050	0	3,335	5,523	6,219
24,000	24,050	0	2,440	4,343	5,040	0	3,327	5,512	6,208
24,050	24,100	0	2,432	4,333	5,029	0	3,319	5,501	6,198
24,100	24,150	0	2,424	4,322	5,019	0	3,311	5,491	6,187
24,150	24,200	0	2,416	4,312	5,008	0	3,303	5,480	6,177
24,200	24,250	0	2,408	4,301	4,998	0	3,295	5,470	6,166
24,250	24,300	0	2,400	4,290	4,987	0	3,287	5,459	6,156
24,300	24,350	0	2,392	4,280	4,976	0	3,279	5,449	6,145
24,350	24,400	0	2,384	4,269	4,966	0	3,271	5,438	6,135
24,400	24,450	0	2,376	4,259	4,955	0	3,263	5,428	6,124
24,450	24,500	0	2,368	4,248	4,945	0	3,255	5,417	6,114
24,500	24,550	0	2,360	4,238	4,934	0	3,247	5,407	6,103
24,550	24,600	0	2,352	4,227	4,924	0	3,239	5,396	6,093
24,600	24,650	0	2,344	4,217	4,913	0	3,231	5,386	6,082
24,650	24,700	0	2,336	4,206	4,903	0	3,223	5,375	6,072
24,700	24,750	0	2,328	4,196	4,892	0	3,215	5,365	6,061
24,750	24,800	0	2,321	4,185	4,882	0	3,207	5,354	6,051
24,800	24,850	0	2,313	4,175	4,871	0	3,199	5,343	6,040
24,850	24,900	0	2,305	4,164	4,861	0	3,191	5,333	6,029
24,900	24,950	0	2,297	4,154	4,850	0	3,183	5,322	6,019
24,950	25,000	0	2,289	4,143	4,840	0	3,175	5,312	6,008
25,000	25,050	0	2,281	4,133	4,829	0	3,167	5,301	5,998
25,050	25,100	0	2,273	4,122	4,819	0	3,159	5,291	5,987
25,100	25,150	0	2,265	4,111	4,808	0	3,151	5,280	5,977
25,150	25,200	0	2,257	4,101	4,797	0	3,143	5,270	5,966
25,200	25,250	0	2,249	4,090	4,787	0	3,135	5,259	5,956
25,250	25,300	0	2,241	4,080	4,776	0	3,128	5,249	5,945
25,300	25,350	0	2,233	4,069	4,766	0	3,120	5,238	5,935
25,350	25,400	0	2,225	4,059	4,755	0	3,112	5,228	5,924
25,400	25,450	0	2,217	4,048	4,745	0	3,104	5,217	5,914
25,450	25,500	0	2,209	4,038	4,734	0	3,096	5,207	5,903
25,500	25,550	0	2,201	4,027	4,724	0	3,088	5,196	5,893
25,550	25,600	0	2,193	4,017	4,713	0	3,080	5,186	5,882
25,600	25,650	0	2,185	4,006	4,703	0	3,072	5,175	5,872
25,650	25,700	0	2,177	3,996	4,692	0	3,064	5,164	5,861
25,700	25,750	0	2,169	3,985	4,682	0	3,056	5,154	5,850
25,750	25,800	0	2,161	3,975	4,671	0	3,048	5,143	5,840
25,800	25,850	0	2,153	3,964	4,661	0	3,040	5,133	5,829
25,850	25,900	0	2,145	3,954	4,650	0	3,032	5,122	5,819
25,900	25,950	0	2,137	3,943	4,640	0	3,024	5,112	5,808
25,950	26,000	0	2,129	3,932	4,629	0	3,016	5,101	5,798
26,000	26,050	0	2,121	3,922	4,618	0	3,008	5,091	5,787
26,050	26,100	0	2,113	3,911	4,608	0	3,000	5,080	5,777
26,100	26,150	0	2,105	3,901	4,597	0	2,992	5,070	5,766
26,150	26,200	0	2,097	3,890	4,587	0	2,984	5,059	5,756
26,200	26,250	0	2,089	3,880	4,576	0	2,976	5,049	5,745
26,250	26,300	0	2,081	3,869	4,566	0	2,968	5,038	5,735
26,300	26,350	0	2,073	3,859	4,555	0	2,960	5,028	5,724
26,350	26,400	0	2,065	3,848	4,545	0	2,952	5,017	5,714
26,400	26,450	0	2,057	3,838	4,534	0	2,944	5,007	5,703
26,450	26,500	0	2,049	3,827	4,524	0	2,936	4,996	5,693
26,500	26,550	0	2,041	3,817	4,513	0	2,928	4,985	5,682
26,550	26,600	0	2,033	3,806	4,503	0	2,920	4,975	5,671
26,600	26,650	0	2,025	3,796	4,492	0	2,912	4,964	5,661
26,650	26,700	0	2,017	3,785	4,482	0	2,904	4,954	5,650
26,700	26,750	0	2,009	3,775	4,471	0	2,896	4,943	5,640
26,750	26,800	0	2,001	3,764	4,460	0	2,888	4,933	5,629
26,800	26,850	0	1,993	3,753	4,450	0	2,880	4,922	5,619
26,850	26,900	0	1,985	3,743	4,439	0	2,872	4,912	5,608
26,900	26,950	0	1,977	3,732	4,429	0	2,864	4,901	5,598
26,950	27,000	0	1,969	3,722	4,418	0	2,856	4,891	5,587
27,000	27,050	0	1,961	3,711	4,408	0	2,848	4,880	5,577
27,050	27,100	0	1,953	3,701	4,397	0	2,840	4,870	5,566
27,100	27,150	0	1,945	3,690	4,387	0	2,832	4,859	5,556
27,150	27,200	0	1,937	3,680	4,376	0	2,824	4,849	5,545
27,200	27,250	0	1,929	3,669	4,366	0	2,816	4,838	5,535
27,250	27,300	0	1,921	3,659	4,355	0	2,808	4,828	5,524
27,300	27,350	0	1,913	3,648	4,345	0	2,800	4,817	5,513
27,350	27,400	0	1,905	3,638	4,334	0	2,792	4,806	5,503
27,400	27,450	0	1,897	3,627	4,324	0	2,784	4,796	5,492
27,450	27,500	0	1,889	3,617	4,313	0	2,776	4,785	5,482
27,500	27,550	0	1,881	3,606	4,303	0	2,768	4,775	5,471
27,550	27,600	0	1,873	3,596	4,292	0	2,760	4,764	5,461
27,600	27,650	0	1,865	3,585	4,281	0	2,752	4,754	5,450
27,650	27,700	0	1,857	3,574	4,271	0	2,744	4,743	5,440
27,700	27,750	0	1,849	3,564	4,260	0	2,736	4,733	5,429
27,750	27,800	0	1,841	3,553	4,250	0	2,728	4,722	5,419
27,800	27,850	0	1,833	3,543	4,239	0	2,720	4,712	5,408
27,850	27,900	0	1,825	3,532	4,229	0	2,712	4,701	5,398
27,900	27,950	0	1,817	3,522	4,218	0	2,704	4,691	5,387
27,950	28,000	0	1,809	3,511	4,208	0	2,696	4,680	5,377
28,000	28,050	0	1,801	3,501	4,197	0	2,688	4,670	5,366
28,050	28,100	0	1,793	3,490	4,187	0	2,680	4,659	5,356
28,100	28,150	0	1,785	3,480	4,176	0	2,672	4,649	5,345
28,150	28,200	0	1,777	3,469	4,166	0	2,664	4,638	5,334
28,200	28,250	0	1,769	3,459	4,155	0	2,656	4,627	5

Earned Income Credit (EIC) Table - Continued

(Caution. This is not a tax table.)

If the amount you are looking up from the worksheet is—		And your filing status is—							
		Single, head of household, or qualifying widow(er) and you have—				Married filing jointly and you have—			
		0	1	2	3	0	1	2	3
At least	But less than	Your credit is—				Your credit is—			
30,400	30,450	0	1,418	2,995	3,692	0	2,305	4,164	4,861
30,450	30,500	0	1,410	2,985	3,681	0	2,297	4,154	4,850
30,500	30,550	0	1,402	2,974	3,671	0	2,289	4,143	4,840
30,550	30,600	0	1,394	2,964	3,660	0	2,281	4,133	4,829
30,600	30,650	0	1,386	2,953	3,650	0	2,273	4,122	4,819
30,650	30,700	0	1,378	2,943	3,639	0	2,265	4,111	4,808
30,700	30,750	0	1,370	2,932	3,628	0	2,257	4,101	4,797
30,750	30,800	0	1,362	2,922	3,618	0	2,249	4,090	4,787
30,800	30,850	0	1,354	2,911	3,608	0	2,241	4,080	4,776
30,850	30,900	0	1,346	2,901	3,597	0	2,233	4,069	4,766
30,900	30,950	0	1,338	2,890	3,587	0	2,225	4,059	4,755
30,950	31,000	0	1,330	2,879	3,576	0	2,217	4,048	4,745
31,000	31,050	0	1,322	2,869	3,565	0	2,209	4,038	4,734
31,050	31,100	0	1,314	2,858	3,555	0	2,201	4,027	4,724
31,100	31,150	0	1,306	2,848	3,544	0	2,193	4,017	4,713
31,150	31,200	0	1,298	2,837	3,534	0	2,185	4,006	4,703
31,200	31,250	0	1,290	2,827	3,523	0	2,177	3,996	4,692
31,250	31,300	0	1,282	2,816	3,513	0	2,169	3,985	4,682
31,300	31,350	0	1,274	2,806	3,502	0	2,161	3,975	4,671
31,350	31,400	0	1,266	2,795	3,492	0	2,153	3,964	4,661
31,400	31,450	0	1,258	2,785	3,481	0	2,145	3,954	4,650
31,450	31,500	0	1,250	2,774	3,471	0	2,137	3,943	4,640
31,500	31,550	0	1,242	2,764	3,460	0	2,129	3,932	4,629
31,550	31,600	0	1,234	2,753	3,450	0	2,121	3,922	4,618
31,600	31,650	0	1,226	2,743	3,439	0	2,113	3,911	4,608
31,650	31,700	0	1,218	2,732	3,429	0	2,105	3,901	4,597
31,700	31,750	0	1,210	2,722	3,418	0	2,097	3,890	4,587
31,750	31,800	0	1,202	2,711	3,407	0	2,089	3,880	4,576
31,800	31,850	0	1,194	2,700	3,397	0	2,081	3,869	4,566
31,850	31,900	0	1,186	2,690	3,386	0	2,073	3,859	4,555
31,900	31,950	0	1,178	2,679	3,376	0	2,065	3,848	4,545
31,950	32,000	0	1,170	2,669	3,365	0	2,057	3,838	4,534
32,000	32,050	0	1,162	2,658	3,355	0	2,049	3,827	4,524
32,050	32,100	0	1,154	2,648	3,344	0	2,041	3,817	4,513
32,100	32,150	0	1,146	2,637	3,334	0	2,033	3,806	4,503
32,150	32,200	0	1,138	2,627	3,323	0	2,025	3,796	4,492
32,200	32,250	0	1,130	2,616	3,313	0	2,017	3,785	4,482
32,250	32,300	0	1,122	2,606	3,302	0	2,009	3,775	4,471
32,300	32,350	0	1,114	2,595	3,292	0	2,001	3,764	4,460
32,350	32,400	0	1,106	2,585	3,281	0	1,993	3,753	4,450
32,400	32,450	0	1,098	2,574	3,271	0	1,985	3,743	4,439
32,450	32,500	0	1,090	2,564	3,260	0	1,977	3,732	4,429
32,500	32,550	0	1,082	2,553	3,250	0	1,969	3,722	4,418
32,550	32,600	0	1,074	2,543	3,239	0	1,961	3,711	4,408
32,600	32,650	0	1,066	2,532	3,228	0	1,953	3,701	4,397
32,650	32,700	0	1,058	2,521	3,218	0	1,945	3,690	4,387
32,700	32,750	0	1,050	2,511	3,207	0	1,937	3,680	4,376
32,750	32,800	0	1,042	2,500	3,197	0	1,929	3,669	4,366
32,800	32,850	0	1,034	2,490	3,186	0	1,921	3,659	4,355
32,850	32,900	0	1,026	2,479	3,176	0	1,913	3,648	4,345
32,900	32,950	0	1,018	2,469	3,165	0	1,905	3,638	4,334
32,950	33,000	0	1,010	2,458	3,155	0	1,897	3,627	4,324
33,000	33,050	0	1,002	2,448	3,144	0	1,889	3,617	4,313
33,050	33,100	0	994	2,437	3,134	0	1,881	3,606	4,303
33,100	33,150	0	986	2,427	3,123	0	1,873	3,596	4,292
33,150	33,200	0	978	2,416	3,113	0	1,865	3,585	4,281
33,200	33,250	0	970	2,406	3,102	0	1,857	3,574	4,271
33,250	33,300	0	962	2,395	3,092	0	1,849	3,564	4,260
33,300	33,350	0	954	2,385	3,081	0	1,841	3,553	4,250
33,350	33,400	0	946	2,374	3,071	0	1,833	3,543	4,239
33,400	33,450	0	938	2,364	3,060	0	1,825	3,532	4,229
33,450	33,500	0	930	2,353	3,049	0	1,817	3,522	4,218
33,500	33,550	0	922	2,342	3,039	0	1,809	3,511	4,208
33,550	33,600	0	914	2,332	3,028	0	1,801	3,501	4,197
33,600	33,650	0	906	2,321	3,018	0	1,793	3,490	4,187
33,650	33,700	0	898	2,311	3,007	0	1,785	3,480	4,176
33,700	33,750	0	890	2,300	2,997	0	1,777	3,469	4,166
33,750	33,800	0	882	2,290	2,986	0	1,769	3,459	4,155
33,800	33,850	0	874	2,279	2,976	0	1,761	3,448	4,145
33,850	33,900	0	866	2,269	2,965	0	1,753	3,438	4,134
33,900	33,950	0	858	2,258	2,955	0	1,745	3,427	4,124
33,950	34,000	0	850	2,248	2,944	0	1,737	3,417	4,113
34,000	34,050	0	842	2,237	2,934	0	1,729	3,406	4,102
34,050	34,100	0	834	2,227	2,923	0	1,721	3,395	4,092
34,100	34,150	0	826	2,216	2,913	0	1,713	3,385	4,081
34,150	34,200	0	818	2,206	2,902	0	1,705	3,374	4,071
34,200	34,250	0	810	2,195	2,892	0	1,697	3,364	4,060
34,250	34,300	0	802	2,184	2,881	0	1,689	3,353	4,050
34,300	34,350	0	794	2,174	2,870	0	1,681	3,343	4,039
34,350	34,400	0	786	2,163	2,860	0	1,673	3,332	4,029

If the amount you are looking up from the worksheet is—		And your filing status is—							
		Single, head of household, or qualifying widow(er) and you have—				Married filing jointly and you have—			
		0	1	2	3	0	1	2	3
At least	But less than	Your credit is—				Your credit is—			
34,400	34,450	0	778	2,153	2,849	0	1,665	3,322	4,018
34,450	34,500	0	770	2,142	2,839	0	1,657	3,311	4,008
34,500	34,550	0	762	2,132	2,828	0	1,649	3,301	3,997
34,550	34,600	0	754	2,121	2,818	0	1,641	3,290	3,987
34,600	34,650	0	746	2,111	2,807	0	1,633	3,280	3,976
34,650	34,700	0	738	2,100	2,797	0	1,625	3,269	3,966
34,700	34,750	0	731	2,090	2,786	0	1,617	3,259	3,955
34,750	34,800	0	723	2,079	2,776	0	1,609	3,248	3,945
34,800	34,850	0	715	2,069	2,765	0	1,601	3,237	3,934
34,850	34,900	0	707	2,058	2,755	0	1,593	3,227	3,923
34,900	34,950	0	699	2,048	2,744	0	1,585	3,216	3,913
34,950	35,000	0	691	2,037	2,734	0	1,577	3,206	3,902
35,000	35,050	0	683	2,027	2,723	0	1,569	3,195	3,892
35,050	35,100	0	675	2,016	2,713	0	1,561	3,185	3,881
35,100	35,150	0	667	2,005	2,702	0	1,553	3,174	3,871
35,150	35,200	0	659	1,995	2,691	0	1,545	3,164	3,860
35,200	35,250	0	651	1,984	2,681	0	1,537	3,153	3,850
35,250	35,300	0	643	1,974	2,670	0	1,530	3,143	3,839
35,300	35,350	0	635	1,963	2,660	0	1,522	3,132	3,829
35,350	35,400	0	627	1,953	2,649	0	1,514	3,122	3,818
35,400	35,450	0	619	1,942	2,639	0	1,506	3,111	3,808
35,450	35,500	0	611	1,932	2,628	0	1,498	3,101	3,797
35,500	35,550	0	603	1,921	2,618	0	1,490	3,090	3,787
35,550	35,600	0	595	1,911	2,607	0	1,482	3,080	3,776
35,600	35,650	0	587	1,900	2,597	0	1,474	3,069	3,766
35,650	35,700	0	579	1,890	2,586	0	1,466	3,058	3,755
35,700	35,750	0	571	1,879	2,576	0	1,458	3,048	3,744
35,750	35,800	0	563	1,869	2,565	0	1,450	3,037	3,734
35,800	35,850	0	555	1,858	2,555	0	1,442	3,027	3,723
35,850	35,900	0	547	1,848	2,544	0	1,434	3,016	3,713
35,900	35,950	0	539	1,837	2,534	0	1,426	3,006	3,702
35,950	36,000	0	531	1,826	2,523	0	1,418	2,995	3,692
36,000	36,050	0	523	1,816	2,512	0	1,410	2,985	3,681
36,050	36,100	0	515	1,805	2,502	0	1,402	2,974	3,671
36,100	36,150	0	507	1,795					

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 widow(er) and you have—				Married filing jointly and you have—						Single, head of household, or qualifying widow(er) and you have—				Married filing jointly and you have—			
		0	1	2	3	0	1	2	3			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—			
45,600	45,650	0	0	0	491	0	0	963	1,660	49,600	49,650	0	0	0	0	0	0	121	817
45,650	45,700	0	0	0	480	0	0	952	1,649	49,650	49,700	0	0	0	0	0	0	110	807
45,700	45,750	0	0	0	470	0	0	942	1,638	49,700	49,750	0	0	0	0	0	0	100	796
45,750	45,800	0	0	0	459	0	0	931	1,628	49,750	49,800	0	0	0	0	0	0	89	786
45,800	45,850	0	0	0	449	0	0	921	1,617	49,800	49,850	0	0	0	0	0	0	78	775
45,850	45,900	0	0	0	438	0	0	910	1,607	49,850	49,900	0	0	0	0	0	0	68	764
45,900	45,950	0	0	0	428	0	0	900	1,596	49,900	49,950	0	0	0	0	0	0	57	754
45,950	46,000	0	0	0	417	0	0	889	1,586	49,950	50,000	0	0	0	0	0	0	47	743
46,000	46,050	0	0	0	406	0	0	879	1,575	50,000	50,050	0	0	0	0	0	0	36	733
46,050	46,100	0	0	0	396	0	0	868	1,565	50,050	50,100	0	0	0	0	0	0	26	722
46,100	46,150	0	0	0	385	0	0	858	1,554	50,100	50,150	0	0	0	0	0	0	15	712
46,150	46,200	0	0	0	375	0	0	847	1,544	50,150	50,200	0	0	0	0	0	0	**	701
46,200	46,250	0	0	0	364	0	0	837	1,533	50,200	50,250	0	0	0	0	0	0	0	691
46,250	46,300	0	0	0	354	0	0	826	1,523	50,250	50,300	0	0	0	0	0	0	0	680
46,300	46,350	0	0	0	343	0	0	816	1,512	50,300	50,350	0	0	0	0	0	0	0	670
46,350	46,400	0	0	0	333	0	0	805	1,502	50,350	50,400	0	0	0	0	0	0	0	659
46,400	46,450	0	0	0	322	0	0	795	1,491	50,400	50,450	0	0	0	0	0	0	0	649
46,450	46,500	0	0	0	312	0	0	784	1,481	50,450	50,500	0	0	0	0	0	0	0	638
46,500	46,550	0	0	0	301	0	0	773	1,470	50,500	50,550	0	0	0	0	0	0	0	628
46,550	46,600	0	0	0	291	0	0	763	1,459	50,550	50,600	0	0	0	0	0	0	0	617
46,600	46,650	0	0	0	280	0	0	752	1,449	50,600	50,650	0	0	0	0	0	0	0	607
46,650	46,700	0	0	0	270	0	0	742	1,438	50,650	50,700	0	0	0	0	0	0	0	596
46,700	46,750	0	0	0	259	0	0	731	1,428	50,700	50,750	0	0	0	0	0	0	0	585
46,750	46,800	0	0	0	248	0	0	721	1,417	50,750	50,800	0	0	0	0	0	0	0	575
46,800	46,850	0	0	0	238	0	0	710	1,407	50,800	50,850	0	0	0	0	0	0	0	564
46,850	46,900	0	0	0	227	0	0	700	1,396	50,850	50,900	0	0	0	0	0	0	0	554
46,900	46,950	0	0	0	217	0	0	689	1,386	50,900	50,950	0	0	0	0	0	0	0	543
46,950	47,000	0	0	0	206	0	0	679	1,375	50,950	51,000	0	0	0	0	0	0	0	533
47,000	47,050	0	0	0	196	0	0	668	1,365	51,000	51,050	0	0	0	0	0	0	0	522
47,050	47,100	0	0	0	185	0	0	658	1,354	51,050	51,100	0	0	0	0	0	0	0	512
47,100	47,150	0	0	0	175	0	0	647	1,344	51,100	51,150	0	0	0	0	0	0	0	501
47,150	47,200	0	0	0	164	0	0	637	1,333	51,150	51,200	0	0	0	0	0	0	0	491
47,200	47,250	0	0	0	154	0	0	626	1,323	51,200	51,250	0	0	0	0	0	0	0	480
47,250	47,300	0	0	0	143	0	0	616	1,312	51,250	51,300	0	0	0	0	0	0	0	470
47,300	47,350	0	0	0	133	0	0	605	1,301	51,300	51,350	0	0	0	0	0	0	0	459
47,350	47,400	0	0	0	122	0	0	594	1,291	51,350	51,400	0	0	0	0	0	0	0	449
47,400	47,450	0	0	0	112	0	0	584	1,280	51,400	51,450	0	0	0	0	0	0	0	438
47,450	47,500	0	0	0	101	0	0	573	1,270	51,450	51,500	0	0	0	0	0	0	0	428
47,500	47,550	0	0	0	91	0	0	563	1,259	51,500	51,550	0	0	0	0	0	0	0	417
47,550	47,600	0	0	0	80	0	0	552	1,249	51,550	51,600	0	0	0	0	0	0	0	406
47,600	47,650	0	0	0	69	0	0	542	1,238	51,600	51,650	0	0	0	0	0	0	0	396
47,650	47,700	0	0	0	59	0	0	531	1,228	51,650	51,700	0	0	0	0	0	0	0	385
47,700	47,750	0	0	0	48	0	0	521	1,217	51,700	51,750	0	0	0	0	0	0	0	375
47,750	47,800	0	0	0	38	0	0	510	1,207	51,750	51,800	0	0	0	0	0	0	0	364
47,800	47,850	0	0	0	27	0	0	500	1,196	51,800	51,850	0	0	0	0	0	0	0	354
47,850	47,900	0	0	0	17	0	0	489	1,186	51,850	51,900	0	0	0	0	0	0	0	343
47,900	47,950	0	0	0	6	0	0	479	1,175	51,900	51,950	0	0	0	0	0	0	0	333
47,950	48,000	0	0	0	*	0	0	468	1,165	51,950	52,000	0	0	0	0	0	0	0	322
48,000	48,050	0	0	0	0	0	0	458	1,154	52,000	52,050	0	0	0	0	0	0	0	312
48,050	48,100	0	0	0	0	0	0	447	1,144	52,050	52,100	0	0	0	0	0	0	0	301
48,100	48,150	0	0	0	0	0	0	437	1,133	52,100	52,150	0	0	0	0	0	0	0	291
48,150	48,200	0	0	0	0	0	0	426	1,122	52,150	52,200	0	0	0	0	0	0	0	280
48,200	48,250	0	0	0	0	0	0	415	1,112	52,200	52,250	0	0	0	0	0	0	0	270
48,250	48,300	0	0	0	0	0	0	405	1,101	52,250	52,300	0	0	0	0	0	0	0	259
48,300	48,350	0	0	0	0	0	0	394	1,091	52,300	52,350	0	0	0	0	0	0	0	248
48,350	48,400	0	0	0	0	0	0	384	1,080	52,350	52,400	0	0	0	0	0	0	0	238
48,400	48,450	0	0	0	0	0	0	373	1,070	52,400	52,450	0	0	0	0	0	0	0	227
48,450	48,500	0	0	0	0	0	0	363	1,059	52,450	52,500	0	0	0	0	0	0	0	217
48,500	48,550	0	0	0	0	0	0	352	1,049	52,500	52,550	0	0	0	0	0	0	0	206
48,550	48,600	0	0	0	0	0	0	342	1,038	52,550	52,600	0	0	0	0	0	0	0	196
48,600	48,650	0	0	0	0	0	0	331	1,028	52,600	52,650	0	0	0	0	0	0	0	185
48,650	48,700	0	0	0	0	0	0	321	1,017	52,650	52,700	0	0	0	0	0	0	0	175
48,700	48,750	0	0	0	0	0	0	310	1,007	52,700	52,750	0	0	0	0	0	0	0	164
48,750	48,800	0	0	0	0	0	0	300	996	52,750	52,800	0	0	0	0	0	0	0	154
48,800	48,850	0	0	0	0	0	0	289	986	52,800	52,850	0	0	0	0	0	0	0	143
48,850	48,900	0	0	0	0	0	0	279	975	52,850	52,900	0	0	0	0	0	0	0	133
48,900	48,950	0	0	0	0	0	0	268	965	52,900	52,950	0	0	0	0	0	0	0	122
48,950	49,000	0	0	0	0	0	0	258	954	52,950	53,000	0	0	0	0	0	0	0	112
49,000	49,050	0	0	0	0	0	0	247	943	53,000	53,050	0	0	0	0	0	0	0	101
49,050	49,100	0	0	0	0	0	0	236	933	53,050	53,100	0	0	0	0	0	0	0	91
49,100	49,150	0	0	0	0	0	0	226	922	53,100	53,150	0	0	0	0	0	0	0	80
49,150	49,200	0	0	0	0	0	0	215	912	53,150	53,200	0	0	0	0	0	0	0	69
49,200	49,250	0	0	0	0	0	0	205	901	53,200	53,250	0	0	0	0	0	0	0	59
49,250	49,300	0	0	0	0	0	0	194	891	53,250	53,300	0	0	0	0	0	0	0	48
49,300	49,350	0	0	0	0	0	0	184	880	53,300	53,350	0	0	0	0	0	0	0	38
49,350	49,400	0	0	0	0	0	0	173	870	53,350	53,400								

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