



IRS Federal Income Tax Publications provided by efile.com

This publication should serve as a relevant source for up-to-date tax answers to your tax questions.

Unlike most tax forms, many tax publications do not get updated annually. You can also use the latest publication for previous tax years.

You will find the most relevant tax topics covered on efile.com as well.

Here is a list of hardcopy [Federal IRS Tax Forms](#) for you to download.

You can start, prepare and efile a tax return for the current tax year at <http://www.efile.com>.

If you don't like to prepare taxes on your own, consider working with a LIVE [efile.com Tax Professional](#). Simply upload your tax document and an accountant or CPA will prepare and efile your tax returns for you.

Estimate your federal income taxes for free with the efile.com [Federal Income Tax Calculator](#).

Get fast online [tax answers to your tax questions](#).

If you have further questions, please [contact an efile.com support representative](#).

If you want to work with a tax professional to prepare your return, please [contact an efile.com CPA or TaxPro](#).



Department of the Treasury
Internal Revenue Service

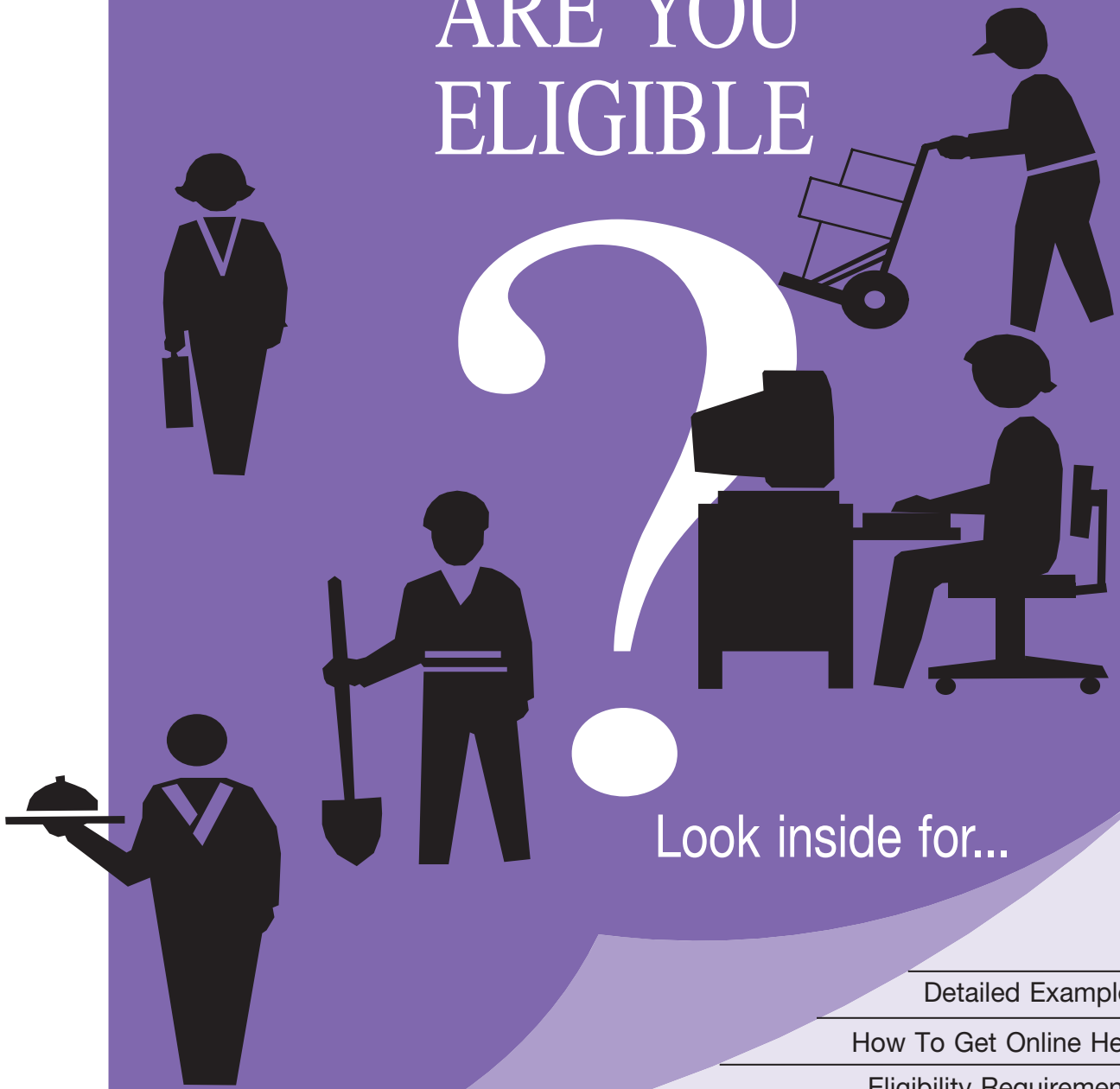
Publication 596

Cat. No. 15173A

Earned Income Credit (EIC)

For use in preparing **2011** Returns

ARE YOU ELIGIBLE



Look inside for...



Detailed Examples

How To Get Online Help

Eligibility Requirements

Worksheet 1 To Figure Investment Income

TABLE OF CONTENTS

Introduction—Begin Here	1
<ul style="list-style-type: none">• Table 1. Earned Income Credit in a Nutshell• Do I need this publication?• What’s new for 2011• Reminders	
 Chapter 1. Rules for Everyone	5
<ul style="list-style-type: none">• Your adjusted gross income cannot be more than the limit• You must have a valid social security number• Your filing status cannot be “Married filing separately”• You must be a U.S. citizen or resident alien all year• You cannot file Form 2555 or Form 2555-EZ• Your investment income must be \$3,150 or less• You must have earned income	
 Chapter 2. Rules If You Have a Qualifying Child	12
<ul style="list-style-type: none">• Your child must meet the relationship, age, residency, and joint return tests• Your qualifying child cannot be used by more than one person to claim the EIC• You cannot be a qualifying child of another taxpayer	
 Chapter 3. Rules If You Do Not Have a Qualifying Child	22
<ul style="list-style-type: none">• You must be at least age 25 but under age 65• You cannot be the dependent of another person• You cannot be a qualifying child of another taxpayer• You must have lived in the United States more than half of the year	
 Chapter 4. Figuring and Claiming the EIC	26
<ul style="list-style-type: none">• Earned income and limit• IRS will figure the EIC for you• How to figure the EIC yourself	
 Chapter 5. Disallowance of the EIC	30
<ul style="list-style-type: none">• Special procedures to follow if the IRS has previously denied your EIC	
 Chapter 6. Detailed Examples	32
<ul style="list-style-type: none">• Four examples with sample filled-in schedule and worksheets	
Appendix	43
<ul style="list-style-type: none">• 2011 Earned Income Credit Table• How To Get Tax Help• Index• EIC Eligibility Checklist	

Introduction– Begin Here

What is the EIC?

The earned income credit (EIC) is a tax credit for certain people who work and have earned income under \$49,078. A tax credit usually means more money in your pocket. It reduces the amount of tax you owe. The EIC may also give you a refund.

Can I Claim the EIC?

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

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

First, you must meet all the rules in this column.		Second, you must meet all the rules in one of these columns, whichever applies.		Third, you must meet the rule in this column.
Chapter 1. Rules for Everyone		Chapter 2. Rules If You Have a Qualifying Child	Chapter 3. Rules If You Do Not Have a Qualifying Child	Chapter 4. Figuring and Claiming the EIC
<p>1. Your adjusted gross income (AGI) must be less than:</p> <ul style="list-style-type: none"> • \$43,998 (\$49,078 for married filing jointly) if you have three or more qualifying children, • \$40,964 (\$46,044 for married filing jointly) if you have two qualifying children, • \$36,052 (\$41,132 for married filing jointly) if you have one qualifying child, or • \$13,660 (\$18,740 for married filing jointly) if you do not have a qualifying child. 	<p>2. You must have a valid social security number.</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 \$3,150 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"> • \$43,998 (\$49,078 for married filing jointly) if you have three or more qualifying children, • \$40,964 (\$46,044 for married filing jointly) if you have two qualifying children, • \$36,052 (\$41,132 for married filing jointly) if you have one qualifying child, or • \$13,660 (\$18,740 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 2011.

- 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 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 have all the information you need to find out if you can claim the EIC and to figure the amount of your EIC. You do 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 \$13,660 (\$18,740 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 the amount of 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 2011

New developments. The IRS has created a page on IRS.gov for information about Publication 596 at www.irs.gov/pub596. Information about any future developments affecting Publication 596 (such as legislation enacted after we release it) will be posted on that page.

Earned income amount is more. 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 \$43,998 (\$49,078 if married filing jointly),
- You have two qualifying children and you earned less than \$40,964 (\$46,044 if married filing jointly),
- You have one qualifying child and you earned less than \$36,052 (\$41,132 if married filing jointly), or
- You do not have a qualifying child and you earned less than \$13,660 (\$18,740 if married filing jointly).

Your adjusted gross income also must be less than the amount in the above list that applies to you. For details, see [Rules 1](#) and [15](#).

Investment income amount is more. The maximum amount of investment income you can have and still get the credit has increased to \$3,150. See [Rule 6](#).

Form 8867 as attachment. Starting with the 2011 tax year, if your income tax return is prepared by a paid preparer, Form 8867, Paid Preparer's Earned Income Credit Checklist, must be attached to your income tax return when you file it. For more information, see Form 8867.

Reminders

Advance earned income credit no longer allowed. You can no longer get advance payments of the credit in your pay during the year as you could in 2010 and earlier years. This is because the law has changed. However, if you are eligible, you will still be able to claim the credit on your return, as explained in this publication.

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.

Do not 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, medical records, etc. We will also send you a letter with the name, address, and telephone number of the IRS employee assigned to your case. The process of establishing your eligibility will delay your refund.

Spanish version of Publication 596. You can order Publicación 596SP, Crédito por Ingreso del Trabajo, from the IRS. It is a Spanish translation of Publication 596. See [How To Get Tax Help](#) in the *Appendix* 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 write to us at the following address:

Internal Revenue Service
Individual Forms and Publications Branch
SE:W:CAR:MP:T:I
1111 Constitution Ave. NW, IR-6526
Washington, DC 20224

We respond to many letters by telephone. Therefore, it would be helpful if you would include your daytime phone number, including the area code, in your correspondence.

You can email us at taxforms@irs.gov. Please put "Publications Comment" on the subject line. You can also send us comments from www.irs.gov/formspubs/. Select "Comment on Tax Forms and Publications" under "Information about."

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.

Ordering forms and publications. Visit www.irs.gov/formspubs/ to download forms and publications, call 1-800-829-3676, or write to the address below and receive a response within 10 days after your request is received.

Internal Revenue Service
1201 N. Mitsubishi Motorway
Bloomington, IL 61705-6613

Tax questions. If you have a tax question, check the information available on IRS.gov or call 1-800-829-1040. We cannot answer tax questions sent to either of the above addresses.

Chapter 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 do not meet all seven rules, you cannot get the credit and you do not 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 AGI limits

Rule 1 Your Adjusted Gross Income (AGI) Must Be Less Than:

- \$43,998 (\$49,078 for married filing jointly) if you have three or more qualifying children,
- \$40,964 (\$46,044 for married filing jointly) if you have two qualifying children,
- \$36,052 (\$41,132 for married filing jointly) if you have one qualifying child, or
- \$13,660 (\$18,740 for married filing jointly) if you do not 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 do not need to read the rest of this publication.

Example: AGI exceeds limit

Example. Your AGI is \$36,550, you are single, and you have one qualifying child. You cannot claim the EIC because your AGI is not less than \$36,052. However, if your filing status was married filing jointly, you might be able to claim the EIC because your AGI is less than \$41,132.

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 Social security number (SSN)

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

Valid 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). Any qualifying child listed on Schedule EIC also must have a valid SSN. (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. If you get the new card after you have already filed your return, you can file an amended return on Form 1040X, Amended U.S. Individual Income Tax Return, to claim the EIC.

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.

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.

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 do not have a valid SSN, put “No” next to line 64a (Form 1040), line 38a (Form 1040A), or line 8a (Form 1040EZ). You cannot claim the EIC.

Getting an SSN. If you (or your spouse, if filing a joint return) do not 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 do not have an SSN, you have two choices.

1. 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.
2. File the return on time without claiming the EIC. After receiving the SSN, file an amended return, Form 1040X, claiming the EIC. Attach a filled-in Schedule EIC, Earned Income Credit, if you have a qualifying child.

Rule 3
Married person's filing status

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 Publication 501, Exemptions, Standard Deduction, and Filing Information.

Rule 4
Nonresident alien

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 Publication 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

is not married filing jointly, enter “No” on the dotted line next to line 64a (Form 1040) or in the space to the left of line 38a (Form 1040A).

Rule 5

Foreign earned income

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 are not foreign countries. See Publication 54, Tax Guide for U.S. Citizens and Resident Aliens Abroad, for more detailed information.

Rule 6

Investment income

Rule 6 Your Investment Income Must Be \$3,150 or Less

You cannot claim the earned income credit unless your investment income is \$3,150 or less. If your investment income is more than \$3,150, 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 23d, 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). (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). (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 \$3,150 ?	
<input type="checkbox"/> Yes. You cannot take the credit.	
<input type="checkbox"/> No. Go to <i>Step 3</i> of the Form 1040 instructions for lines 64a and 64b 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 amount included in your earned income. 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.	



Worksheet 2. Worksheet for Line 4 of Worksheet 1



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

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

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

Example. 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 \$480 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, \$480 on line 8, \$240 on line 9, and \$240 on line 10. You then enter \$240 on line 4 of Worksheet 1.

Rule 7 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, is not 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 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 is not 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). See [Example 4](#) in chapter 6.

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.

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 is not earned income for the EIC.

Form 4361. Even if 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. A nontaxable housing allowance or the nontaxable rental value of a home is not earned income. Also, amounts you received for performing ministerial duties, but not as an employee, do not count as earned income. Examples include fees for performing marriages and honoraria for delivering speeches.

Form 4029. Even if 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 do not count as earned income. Also, in figuring earned income, do not 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 are not 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 are not earned income. It does not 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 are **not** 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 are not 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 are not 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 is not 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 does not include any amount earned by your spouse that is treated as belonging to you under those laws. That amount is not 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 (or a same-sex spouse in California), the same rules apply. Your earned income for the EIC does not include any amount earned by your partner (or same-sex spouse). Your earned income includes the entire amount you earned. For details, see Publication 555 and the recent developments at www.irs.gov/pub555.

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 are not earned income for the EIC.

Nontaxable military pay. Nontaxable pay for members of the Armed Forces is not 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 Publication 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.

Chapter 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 do not meet [Rule 8](#), you do not have a qualifying child. Read chapter 3 to find out if you can get the earned income credit without a qualifying child.

Rule 8 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 2. The paragraphs that follow contain more information about each test.

Relationship



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.

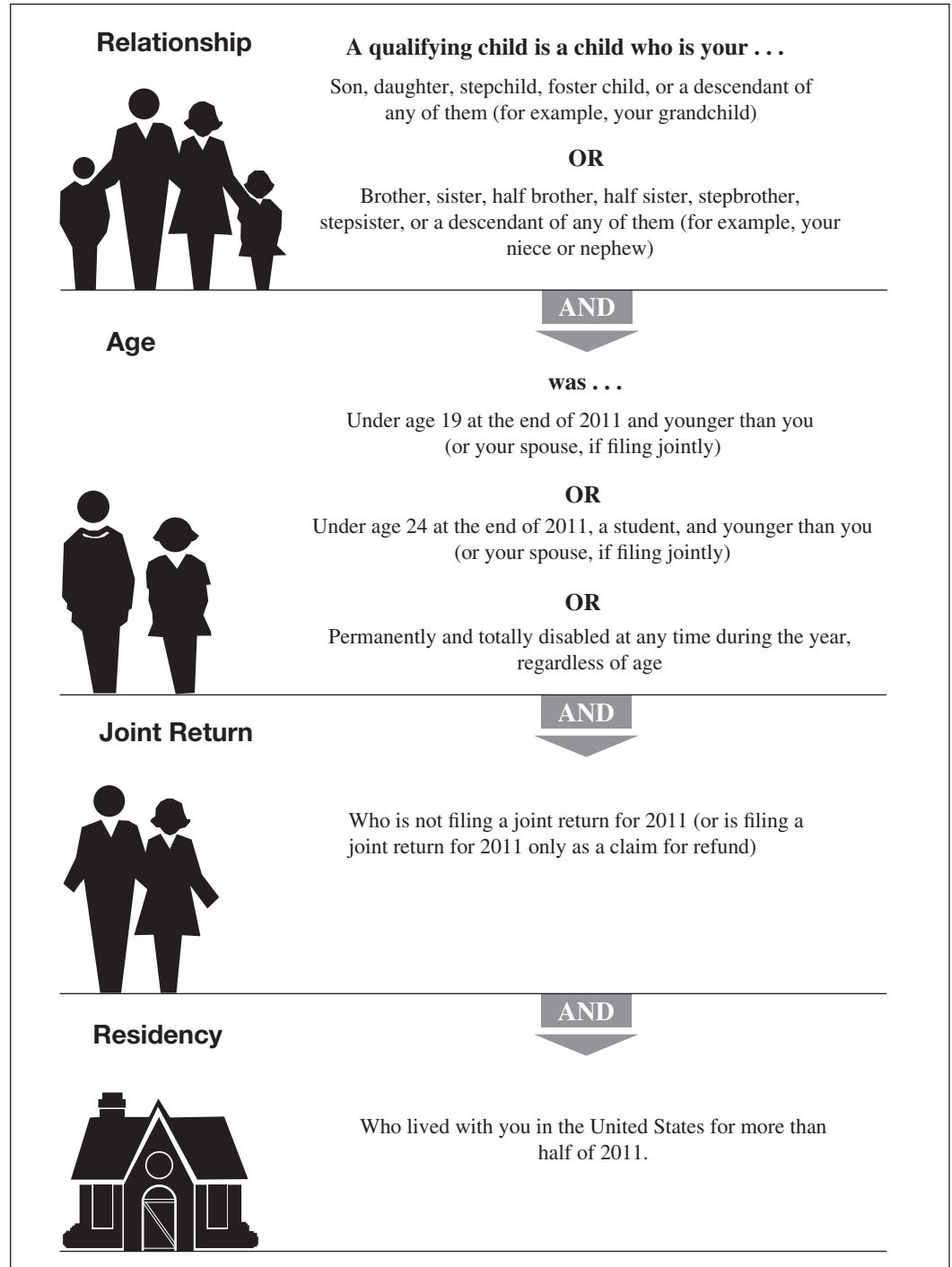
Foster child. For the EIC, a person is your foster child if the child is placed with you by an authorized placement agency or by judgment, decree, or other order of any court of competent jurisdiction. (An authorized placement agency includes a state or local government agency. It also includes a tax-exempt organization licensed by a state. In addition, it includes an Indian tribal government or an organization authorized by an Indian tribal government to place Indian children.)

Example: Foster child

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.



Figure 2. Tests for Qualifying Child



Age Test

Your child must be:

1. Under age 19 at the end of 2011 and younger than you (or your spouse, if filing jointly),
2. Under age 24 at the end of 2011, a student, and younger than you (or your spouse, if filing jointly), or

3. Permanently and totally disabled at any time during 2011, regardless of age.

The following examples and definitions clarify the age test.

Example 1:
Child not under age 19

Example 1. Your son turned 19 on December 10. Unless he was permanently and totally disabled or a student, he is not 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

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

Example 3:
Child younger than your spouse but not younger than you

Example 3. 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 is not younger than you.

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

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

The 5 calendar months need not be consecutive.

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

School defined. A school can be an elementary school, junior or senior high school, college, university, or technical, trade, or mechanical school. However, on-the-job training courses, correspondence schools, and schools offering courses only through the Internet do not 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.

Residency



Residency Test

Your child must have lived with you in the United States for more than half of 2011. The following definitions clarify the residency test.

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

Homeless shelter. Your home can be any location where you regularly live. You do not 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 do not serve more than 90 days.

Birth or death of child. A child who was born or died in 2011 is treated as having lived with you for all of 2011 if your home was the child's home the entire time he or she was alive in 2011.

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 is not 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 as a claim for refund.

Example 1. You supported your 18-year-old daughter, and she lived with you all year while her husband was in the Armed Forces. The couple files a joint return. Because your daughter and her husband file a joint return, she is not your qualifying child.

Example 2. Your 18-year-old son and his 17-year-old wife had \$800 of wages from part-time jobs and no other income. They do not 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. The facts are the same as in *Example 2* except no taxes were taken out of your son's pay. He and his wife are not 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. They file the return to get the American opportunity credit, so they are not filing it only as a claim for refund. The exception to the joint return test does not apply, so your son is not your qualifying child.

Example 1:
Child files joint return

Example 2:
Child files joint return only
as claim for refund

Example 3:
Child files joint return and
claims American
opportunity credit

Married child. Even if your child does not 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), unless the child was born and died in 2011 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 claim the EIC only on the basis of that child. For more information about SSNs, see [Rule 2](#).

Rule 9
Qualifying child of more
than one person

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. Although the child meets the tests to be a qualifying child of each of these persons, only one person 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 explained next explain who, if anyone, can claim the EIC when more than one person has the same qualifying child. However, the tiebreaker rules do not 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 do not 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 2011, 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 do not 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 is not 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.

Examples 1, 2, 3, 4, 5, 6, and 7:
Child lived with parent and grandparent

Example 1. 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) does not 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 is not a qualifying child of anyone else, including his father. If you do not 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. The facts are the same as in *Example 1* except your AGI is \$25,000. Because your mother's AGI is not higher than yours, she cannot claim Jimmy as a qualifying child. Only you can claim him.

Example 3. 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. 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. 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 do not 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. 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. 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 is not higher than yours.

Example 8:
Child lived with both
parents and grandparent

Example 8. 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 do not 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.

Examples 9 and 10:
Separated parents

Example 9. You, your husband, and your 10-year-old son Joey lived together until August 1, 2011, 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 were not divorced, legally separated, or separated under a written separation agreement, so the [Special rule for divorced or separated parents \(or parents who live apart\)](#) does not 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 does not 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. 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 2011, 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](#).

Examples 11 and 12:
Unmarried parents

Example 11. You, your 5-year-old son, and your son's father lived together all year. You and your son's father are not 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 does not 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. 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

Example 13. 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 do not 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 apply.

1. The parents:
 - a. Are divorced or legally separated under a decree of divorce or separate maintenance,
 - b. Are separated under a written separation agreement, or
 - c. Lived apart at all times during the last 6 months of 2011, 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 2011.
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 2011 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 2011.

For details, see Publication 501. Also see [Applying Rule 9 to divorced or separated parents \(or parents who live apart\)](#), next.

Applying Rule 9 to divorced or separated parents (or parents who live apart). If a child is treated as the qualifying child of the noncustodial parent under the special rule just described 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, the custodial parent, if eligible, or another eligible taxpayer can claim the child as a qualifying child for the EIC and other tax benefits listed earlier in this chapter. If the child is the qualifying child of more than one person for these benefits, then the tiebreaker rules determine which person can treat the child as a qualifying child.

Examples 1 and 2:
Child lived with divorced parent and grandparent

Example 1. You and your 5-year-old son lived all year with your mother, who paid the entire cost of keeping up the home. Your AGI is \$10,000. Your mother's AGI is \$25,000. Your son's father did not live with you or your son. Under the [Special rule for divorced or separated parents \(or parents who live apart\)](#), your son is treated as the qualifying child of his father, who can claim an exemption and the child tax credit for the child. However, your son's father cannot claim your son as a qualifying child for head of household filing status, the credit for child and dependent care expenses, the exclusion for dependent care benefits, or the EIC. You and your mother did not have any child care expenses or dependent care benefits. If you do not claim your son as a qualifying child, your mother can claim him as a qualifying child for the EIC and head of household filing status, if she qualifies for these tax benefits.

Example 2. The facts are the same as in [Example 1](#) except that your AGI is \$25,000 and your mother's AGI is \$21,000. Your mother cannot claim your son as a qualifying child for any purpose because her AGI is not higher than yours.

Example 3:
Divorced parent and grandparent claim same qualifying child

Example 3. The facts are the same as in [Example 1](#) except that you and your mother both claim your son as a qualifying child for the EIC. Your mother also claims him as a qualifying child for head of household filing status. You as the child's parent will be the only one allowed to claim your son as a qualifying child for the EIC. The IRS will disallow your mother's claim to the EIC and head of household filing status unless she has another qualifying child.

Rule 10
Qualifying child of another taxpayer

Rule 10 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, grandchild, or foster child. Or, you are that person's brother, sister, half brother, half sister, stepbrother, or stepsister (or the child or grandchild of that person's brother, sister, half brother, half sister, stepbrother, or stepsister).
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 are not filing a joint return for the year (or are filing a joint return only as a claim for refund).

For more details about the tests to be a qualifying child, see [Rule 8](#).

If you (or your spouse, if filing a joint return) 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 does not claim the EIC or meet all of the rules to claim the EIC. Put "No" beside line 64a (Form 1040) or line 38a (Form 1040A).

Example:
Qualifying child of parent

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 does not claim the EIC.

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

- Does not 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

Example 1. The facts are the same as in the last example except your mother had no gross income, is not required to file a 2011 tax return, and does not file a 2011 tax return. As a result, you are not your mother's qualifying child. You can claim the EIC if you meet all the other requirements to do so.

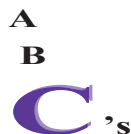
Example 2:
Return filed to claim refund

Example 2. 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 does not claim the EIC or any other tax credits or deductions. As a result, you are not your mother's qualifying child. You can claim the EIC if you meet all the other requirements to do so.

Example 3:
EIC claimed

Example 3. 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 is not 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.

Chapter 3. Rules If You Do Not Have a Qualifying Child



Use this chapter if you do not 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 do not claim the EIC with a qualifying child, you cannot claim the EIC without a qualifying child.

Rule 11 Age

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 2011. 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 2011. It does not matter which spouse meets the age test, as long as one of the spouses does.

If neither you nor your spouse meets the age test, you cannot claim the EIC. Put “No” next to line 64a (Form 1040), line 38a (Form 1040A), or line 8a (Form 1040EZ).

Death of spouse. If you are filing a joint return with your spouse who died in 2011, you meet the age test if your spouse was at least age 25 but under age 65 at the time of death.

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

Example 2. 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.

Example 3. You are married and filing a joint return with your spouse who died in August 2011. You are age 67. Your spouse would have been age 65 in November 2011. Because your spouse was under age 65 when she died, you meet the age test.

Examples: Age

Rule 12 Dependent of another person

Rule 12 You Cannot Be the Dependent of Another Person

If you are **not** filing a joint return, you meet this rule if:

- You checked box 6a on Form 1040 or 1040A, or
- You did not check the “You” box on line 5 of Form 1040EZ, and you entered \$9,500 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 did not check either the “You” box or the “Spouse” box on line 5 of Form 1040EZ, and you entered \$19,000 on that line.

If you are not sure whether someone else can claim you (or your spouse if filing a joint return) as a dependent, get Publication 501 and read the rules for claiming a dependent.

If someone else can claim you (or your spouse if filing a joint return) as a dependent on his or her return, but does not, you still cannot claim the credit.

Examples:
Dependent of another person

Example 1. In 2011, you were age 25, single, and living at home with your parents. You worked and were not 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 \$9,500 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 do not 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 as a claim for refund and no tax liability would exist for either you or your spouse on separate returns. 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. You are 18 years old. You and your 17-year-old 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 do not 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 are not 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. If they can claim an exemption for you, you cannot claim the EIC.

Example 2. The facts are the same as in *Example 1* except no taxes were taken out of your pay. Also, you and your wife are not required to file a tax return, but you file a joint return to claim an EIC of \$155 and get a refund of that amount. You file the return to get the EIC, so you are not filing it only as a claim for refund. Your parents cannot claim an exemption for either you or your wife.

Rule 13
Qualifying child of another taxpayer

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, grandchild, or foster child. Or, you are that person’s brother, sister, half brother, half sister, stepbrother, or stepsister (or the child or grandchild of that person’s brother, sister, half brother, half sister, stepbrother, or stepsister).
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 are not filing a joint return for the year (or are filing a joint return only as a claim for refund).

For more details about the tests to be a qualifying child, see [Rule 8](#).

If you (or your spouse if filing a joint return) 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

does not claim the EIC or meet all of the rules to claim the EIC. Put “No” next to line 64a (Form 1040), line 38a (Form 1040A), or line 8a (Form 1040EZ).

Example:
Qualifying child of parent

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 does not 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 as a claim for refund and no tax liability would exist for either you or your spouse on separate returns. But neither you nor your spouse can be a qualifying child of another taxpayer if you claim the EIC on your joint return.

Example 1:
Return filed to claim refund

Example 1. You are 26 years old and permanently and totally disabled. You and your 28-year-old husband live with your grandfather and each had \$3,000 of wages and no other income. You each provide more than half of your own support. You have no children. Neither you nor your husband is required to file a tax return. Taxes were taken out of your pay so you file a joint return only to get a refund of the withheld taxes. Your grandfather is not disqualified from claiming you as a qualifying child for the EIC just because you filed the joint return. Because you are a qualifying child of your grandfather, you cannot claim the EIC.

Example 2:
EIC claimed

Example 2. The facts are the same as in *Example 1* except you and your husband claim the EIC on your return. Since you filed the return to get the EIC, you are not filing it only as a claim for refund. Your grandfather cannot claim you as a qualifying child.

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

- Does not 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

Example 1. 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, is not required to file a 2011 tax return, and does not file a 2011 tax return. As a result, you are not 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 claim refund

Example 2. 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 does not claim the EIC or any other tax credits or deductions. As a result, you are not your father’s qualifying child. You can claim the EIC if you meet all the other requirements to do so.

Example 3:
EIC claimed

Example 3. 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 is not 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
Main home in United States

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 was not, put "No" next to line 64a (Form 1040), line 38a (Form 1040A), or line 8a (Form 1040EZ).

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

Homeless shelter. Your home can be any location where you regularly live. You do not 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.

Chapter 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

Rule 15 Your Earned Income Must Be Less Than:

- \$43,998 (\$49,078 for married filing jointly) if you have three or more qualifying children,
- \$40,964 (\$46,044 for married filing jointly) if you have two qualifying children,
- \$36,052 (\$41,132 for married filing jointly) if you have one qualifying child, or
- \$13,660 (\$18,740 for married filing jointly) if you do not 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, is not 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 64a and 64b or the Form 1040A instructions for lines 38a and 38b, 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 was not reported to you on a Form W-2 is not considered earned income for the earned income credit.
- **Inmate's income.** Amounts received for work performed while an inmate in a penal institution are not 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 is not 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.

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 in the first space of the worksheet in *Step 5* of the Form 1040 instructions for lines 64a and 64b. Put “Clergy” on the dotted line next to line 64a (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 in the first space of the worksheet in *Step 5* of the Form 1040 instructions for lines 64a and 64b.

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. 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.

- \$6,050 if you have no children.
- \$9,100 if you have one child.
- \$12,750 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 \$3,094. 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 \$3,094 on line 38a of their Form 1040A and enter the amount of their nontaxable combat pay on line 38b.

Example 2 – election does not increase the EIC. The facts are the same as *Example 1* except George had nontaxable combat pay of \$22,000. When George and Janice add their nontaxable combat pay to their earned income, they find their credit to be \$1,935.



Because the credit they can get if they do not 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 38a of their Form 1040A.

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

IRS Will Figure the EIC for You

The IRS will figure your EIC for you if you follow the instructions in Figure 3.



Please do not 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.

Figure 3. Steps To Follow To Have the IRS Figure Your EIC

Payments, credits, and tax		
	Earned income credit (EIC)	3
	Nontaxable combat pay election ▶	1
	Add lines your total payments	4
Refund		5

- 1** Put “EIC” on the dotted line next to line 64a (Form 1040), to the left of the entry space for line 38a (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*, 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 64b (Form 1040), line 38b (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 72, 73, 74a, and 76 (Form 1040), lines 41, 42, 43a, and 45 (Form 1040A), or lines 9, 11a, and 12 (Form 1040EZ)).
- 5** If you have a qualifying child, complete Schedule EIC and attach it to your tax return.

How To Figure the EIC Yourself

To figure the EIC yourself, use the EIC worksheet in the instructions for 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 2011 and are not 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 2011 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 \$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 do not, 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.

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 \$4,480, 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 files a Schedule SE and the other spouse does not file Schedule SE.

Statutory employees. Statutory employees report wages and expenses on Schedule C or C-EZ. They do not file Schedule SE. If you are a statutory employee, enter the amount from line 1c 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 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 do not, it will take longer to process your return and issue your refund.



Chapter 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 2011.

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 2011 return to claim the credit for 2011. 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. Do not 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 has not 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 2011 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 was not 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. Do not 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 2011 return affect whether you need to attach Form 8862 to your 2011 return or to a later return. The following examples demonstrate whether Form 8862 is required for 2011 or 2012.

Example 1. You filed your 2010 tax return in March 2011 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 2011, 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 did not act on this notice within 90 days. Therefore, your EIC was denied in December 2011. To claim the EIC with a qualifying child on your 2011 return, you must complete and attach Form 8862 to that return. However, to claim the EIC without a qualifying child on your 2011 return, you do not need to file Form 8862.

Example:
Form 8862 required for
2011



Example:
Form 8862 required for
2012

Example 2. The facts are the same as in *Example 1*, except that you received the statutory notice of deficiency in February 2012. Because the 90-day period referred to in the statutory notice is not over when you are ready to file your return for 2011, you should not attach Form 8862 to your 2011 return. However, to claim the EIC with a qualifying child for 2012, you must complete and attach Form 8862 to your return for that year. To claim the EIC without a qualifying child for 2012, you do not 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, do not attach Form 8862 to your next tax return. For example, if your arithmetic is incorrect, the IRS can correct it. If you do not 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 2011 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 will not 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 2011 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.

Examples:
Cannot claim EIC for 2
years

Example 3. You claimed the EIC on your 2010 tax return, which you filed in March 2011. The IRS determined you were not entitled to the EIC and that your error was due to reckless or intentional disregard of the EIC rules. In September 2011, 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 did not act on this notice within 90 days. Therefore, your EIC was denied in December 2011. You cannot claim the EIC for tax year 2011 or 2012. To claim the EIC on your return for 2013, 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 2010 EIC was not denied until after you filed your 2011 return. You cannot claim the EIC for tax year 2012 or 2013. To claim the EIC on your return for 2014, you must complete and attach Form 8862 to your return for that year.

Example:
Cannot claim EIC for 10
years

Example 5. You claimed the EIC on your 2010 tax return, which you filed in February 2011. The IRS determined you were not entitled to the EIC and that your error was due to fraud. In September 2011, 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 did not act on this notice within 90 days. Therefore, your EIC was denied in December 2011. You cannot claim the EIC for tax years 2011 through 2020. To claim the EIC on your return for 2021, you must complete and attach Form 8862 to your return for that year.

Chapter 6. Detailed Examples



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

Example:

Cynthia and Jerry Grey have two children and are both employed.

Example 1. Cynthia and Jerry Grey

Cynthia and Jerry Grey have two children, Kirk, age 8, and Susanne, age 6. The children lived with Cynthia and Jerry for all of 2011. 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 2011.

Cynthia and Jerry have the 2011 Form 1040A and instructions. They want to see if they qualify for the EIC, so they follow the steps in the instructions for lines 38a and 38b.

Step 1. The amount Cynthia and Jerry entered on Form 1040A, line 22, was \$25,525. They both have valid social security numbers (SSNs). 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 is not more than \$3,150, 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 are not qualifying children of anyone else. Both children have valid SSNs. Cynthia and Jerry are not qualifying children of anyone else, so they answer “No” to the second question in *Step 3*. This means they can skip *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 \$46,044, 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 (in the *Appendix* of 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 \$4,426. They enter \$4,426 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 \$4,321 on line 5.
5. They enter \$4,321 on line 6. This is the smaller of the line 2 amount (\$4,426) and the line 5 amount (\$4,321).



6. The Greys enter \$4,321 on line 38a 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.

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	1,762	3,357	3,996	0	2,574	4,426	5,065
25,050	25,100	0	1,754	3,346	3,985	0	2,566	4,416	5,055
25,100	25,150	0	1,746	3,336	3,975	0	2,558	4,405	5,044
25,150	25,200	0	1,738	3,325	3,964	0	2,550	4,395	5,034
25,200	25,250	0	1,730	3,315	3,954	0	2,542	4,384	5,023
25,250	25,300	0	1,722	3,304	3,943	0	2,534	4,374	5,013
25,300	25,350	0	1,714	3,293	3,932	0	2,526	4,363	5,002
25,350	25,400	0	1,706	3,283	3,922	0	2,518	4,353	4,992
25,400	25,450	0	1,698	3,272	3,911	0	2,510	4,342	4,981
25,450	25,500	0	1,690	3,262	3,901	0	2,502	4,332	4,971
25,500	25,550	0	1,682	3,251	3,890	0	2,494	4,321	4,960
25,550	25,600	0	1,674	3,241	3,880	0	2,486	4,311	4,950
25,600	25,650	0	1,666	3,230	3,869	0	2,478	4,300	4,939
25,650	25,700	0	1,658	3,220	3,859	0	2,470	4,290	4,929
25,700	25,750	0	1,650	3,209	3,848	0	2,462	4,279	4,918

Example:

Sharon Rose does not have a qualifying child and her AGI is too high for her to claim the EIC.

Example 2. Sharon Rose

Sharon Rose is age 63 and retired. She received \$7,000 in social security benefits during the year and \$7,500 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 \$13,900 (\$7,500 + \$6,400).

Sharon is not 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 does not have any investment income and does not have a qualifying child.

Sharon reads the steps for eligibility in her Form 1040A instructions. In *Step 1* she discovers that, because her AGI (\$13,900) is not less than \$13,660, she cannot take the EIC. She completes the rest of her Form 1040A and files it with the IRS.



Filled-in EIC Worksheet — Cynthia and Jerry Grey (Page references are to the Form 1040A Instructions)

Earned Income Credit (EIC) Worksheet—Lines 38a and 38b

Keep for Your Records



Part 1


All Filers

1. Enter your earned income from Step 5.

1	25,000
----------	--------

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	4,426
----------	-------

If line 2 is zero,  You cannot take the credit. Enter "No" to the left of the entry space for line 38a.

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 \$7,600 (\$12,700 if married filing jointly)?
- 1 or more qualifying children, is the amount on line 3 less than \$16,700 (\$21,800 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	4,321
----------	-------

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

Part 3

Your Earned Income Credit

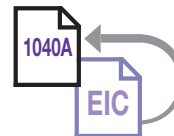
6. **This is your earned income credit.**

6	4,321
----------	-------

Enter this amount on Form 1040A, line 38a.

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, to find out if you must file Form 8862 to take the credit for 2011.

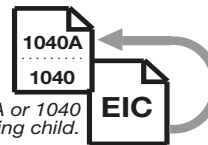


SCHEDULE EIC
(Form 1040A or 1040)

Department of the Treasury
Internal Revenue Service (99)

Earned Income Credit
Qualifying Child Information

Complete and attach to Form 1040A or 1040
only if you have a qualifying child.



OMB No. 1545-0074

2011

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 38a and 38b, or Form 1040, lines 64a and 64b, 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.



- 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 page 2 for details.
- It will take us longer to process your return and issue your refund if you do not fill in all lines that apply for each qualifying child.

Qualifying Child Information	Child 1	Child 2	Child 3
1 Child's name If you have more than three qualifying children, you only have to list 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 38a and 38b, or Form 1040, lines 64a and 64b, unless the child was born and died in 2011. If your child was born and died in 2011 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 <u>2</u> <u>0</u> <u>0</u> <u>3</u> <i>If born after 1992 and the child was younger than you (or your spouse, if filing jointly), skip lines 4a and 4b; go to line 5.</i>	Year <u>2</u> <u>0</u> <u>0</u> <u>5</u> <i>If born after 1992 and the child was younger than you (or your spouse, if filing jointly), skip lines 4a and 4b; go to line 5.</i>	Year _____ <i>If born after 1992 and the child was 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 2011, 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 2011?	<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 2011 • If the child lived with you for more than half of 2011 but less than 7 months, enter "7." • If the child was born or died in 2011 and your home was the child's home for the entire time he or she was alive during 2011, enter "12."	<u>12</u> months <i>Do not enter more than 12 months.</i>	<u>12</u> 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) 2011



Example:

Steve and Linda Green have two children, a loss from a dairy farm, and a net capital gain from selling cows.

Example 3. Steve and Linda Green

Steve and Linda Green have two children, Amy, age 8, and Carol, age 10, who lived with them all year.

Steve owns and operates a dairy farm that had a loss of \$2,200 in 2011. Steve reports this loss on Schedule F and on Form 1040, line 18. Steve qualifies and chooses to use the optional method to figure net earnings, so he uses Section B of Schedule SE. He enters \$4,480 on Schedule SE, Section B, lines 15 and 4b. Steve figures self-employment tax of \$596. He deducts \$343 of it on Form 1040, line 27.

Linda had wages of \$19,000, which she reports on Form 1040, line 7. In addition, she and Steve received \$200 in interest from a savings account, and \$1,500 of their state income tax refund was taxable.

Steve and Linda had a \$1,000 gain from the sale of stock and a \$3,000 gain from the sale of raised dairy cows they had held for 3 years. They report the \$3,000 gain on Form 4797, Sales of Business Property. They do not have any other sales to report on Form 4797, so they enter \$3,000 on Form 4797, line 7, and on Schedule D, line 11. (They have no prior year section 1231 losses.) They report their net capital gain of \$4,000 (\$1,000 + \$3,000) from Schedule D on Form 1040, line 13.

The Greens read the instructions for Form 1040, lines 64a and 64b. In *Step 2* they figure their investment income to be \$4,200 (\$200 interest income from Form 1040, line 8a, plus a \$4,000 capital gain from Form 1040, line 13). But when they read the second and third questions in *Step 2* they find that, because they have figured their investment income to be more than \$3,150 and they are filing Form 4797, they must use Worksheet 1 in Publication 596 to see if they can take the EIC.

The Greens fill out Worksheet 1 (shown later) in Publication 596. They find their correct investment income for EIC purposes to be \$1,200, not \$4,200. This is less than \$3,150, so they meet [Rule 6](#). They read the rest of Publication 596 and find that they meet all the rules to claim the EIC. For example, they will file a joint return ([Rule 3](#)). Both of their children are qualifying children ([Rule 8](#)). Also, their AGI of \$22,157 (\$19,000 + \$4,000 + \$200 + \$1,500 - \$2,200 - \$343) is less than \$46,044 ([Rule 1](#)).

They use EIC Worksheet B (shown later) to figure their EIC of \$4,827. They also complete Schedule EIC (not shown) and attach it to their Form 1040.





Filled in Worksheet 1 for Steve and Linda Green

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. <u>200</u>
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. <u>4,000</u>
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. <u>3,000</u>
7. Subtract line 6 of this worksheet from line 5 of this worksheet. (If the result is less than zero, enter -0-.)	7. <u>1,000</u>
Royalties and Rental Income from Personal Property	
8. Enter any royalty income from Schedule E, line 23d, 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). (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). (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. <u>1,200</u>
15. Is the amount on line 14 more than \$3,150 ?	
<input type="checkbox"/> Yes. You cannot take the credit.	
<input checked="" type="checkbox"/> No. Go to <i>Step 3</i> of the Form 1040 instructions for lines 64a and 64b 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 amount included in your earned income. 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.	



Filled-in EIC Worksheet B — Steve and Linda Green (Page references are to the Form 1040 Instructions)

Worksheet B—2011 EIC—Lines 64a and 64b

Keep for Your Records 

Use this worksheet if you answered “Yes” to Step 5, question 3.

- ✓ Complete the parts below (Parts 1 through 3) that apply to you. Then, continue to Part 4.
- ✓ If you are married filing a joint return, include your spouse’s amounts, if any, with yours to figure the amounts to enter in Parts 1 through 3.


<p>Part 1</p> <p>Self-Employed, Members of the Clergy, and People With Church Employee Income Filing Schedule SE</p>	<p>1a. Enter the amount from Schedule SE, Section A, line 3, or Section B, line 3, whichever applies.</p>		1a	
	<p>b. Enter any amount from Schedule SE, Section B, line 4b, and line 5a.</p>	+	1b	4,480
	<p>c. Combine lines 1a and 1b.</p>	=	1c	4,480
	<p>d. Enter the amount from Schedule SE, Section A, line 6, or Section B, line 13, whichever applies.</p>	-	1d	343
	<p>e. Subtract line 1d from 1c.</p>	=	1e	4,137

<p>Part 2</p> <p>Self-Employed NOT Required To File Schedule SE</p> <p>For example, your net earnings from self-employment were less than \$400.</p>	<p>2. Do not include on these lines any statutory employee income, any net profit from services performed as a notary public, any amount exempt from self-employment tax as the result of the filing and approval of Form 4029 or Form 4361, or any other amounts exempt from self-employment tax.</p>			
	<p>a. Enter any net farm profit or (loss) from Schedule F, line 34, and from farm partnerships, Schedule K-1 (Form 1065), box 14, code A*.</p>		2a	
	<p>b. Enter any net profit or (loss) from Schedule C, line 31; Schedule C-EZ, line 3; Schedule K-1 (Form 1065), box 14, code A (other than farming); and Schedule K-1 (Form 1065-B), box 9, code J1*.</p>	+	2b	
	<p>c. Combine lines 2a and 2b.</p>	=	2c	

**If you have any Schedule K-1 amounts, complete the appropriate line(s) of Schedule SE, Section A. Reduce the Schedule K-1 amounts as described in the Partner’s Instructions for Schedule K-1. Enter your name and social security number on Schedule SE and attach it to your return.*

<p>Part 3</p> <p>Statutory Employees Filing Schedule C or C-EZ</p>	<p>3. Enter the amount from Schedule C, line 1c, or Schedule C-EZ, line 1c, that you are filing as a statutory employee.</p>		3	
--	---	--	----------	--


<p>Part 4</p> <p>All Filers Using Worksheet B</p> <p>Note. If line 4b includes income on which you should have paid self-employment tax but did not, we may reduce your credit by the amount of self-employment tax not paid.</p>	<p>4a. Enter your earned income from Step 5.</p>		4a	19,000
	<p>b. Combine lines 1e, 2c, 3, and 4a. This is your total earned income.</p>	=	4b	23,137

If line 4b is zero or less,  You cannot take the credit. Enter “No” on the dotted line next to line 64a.

5. If you have:

- 3 or more qualifying children, is line 4b less than \$43,998 (\$49,078 if married filing jointly)?
- 2 qualifying children, is line 4b less than \$40,964 (\$46,044 if married filing jointly)?
- 1 qualifying child, is line 4b less than \$36,052 (\$41,132 if married filing jointly)?
- No qualifying children, is line 4b less than \$13,660 (\$18,740 if married filing jointly)?

Yes. If you want the IRS to figure your credit, see *Credit figured by the IRS*, earlier. If you want to figure the credit yourself, enter the amount from line 4b on line 6 of this worksheet.

No.  You cannot take the credit. Enter “No” on the dotted line next to line 64a.

Filled-in EIC Worksheet B — Steve and Linda Green (Page references are to the Form 1040 Instructions)

Worksheet **B**—2011 EIC—Lines 64a and 64b—Continued


Keep for Your Records

**Part 5****All Filers Using Worksheet B**6. Enter your total earned income from Part 4, line 4b.

6	23,137
----------	--------

7. Look up the amount on line 6 above 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.

7	4,827
----------	-------

If line 7 is zero,  You cannot take the credit. Enter "No" on the dotted line next to line 64a.8. Enter the amount from Form 1040, line 38.

8	22,157
----------	--------

9. Are the amounts on lines 8 and 6 the same?

 Yes. Skip line 10; enter the amount from line 7 on line 11. **No.** Go to line 10.**Part 6****Filers Who Answered "No" on Line 9**

10. If you have:

- No qualifying children, is the amount on line 8 less than \$7,600 (\$12,700 if married filing jointly)?
- 1 or more qualifying children, is the amount on line 8 less than \$16,700 (\$21,800 if married filing jointly)?

 Yes. Leave line 10 blank; enter the amount from line 7 on line 11. **No.** Look up the amount on line 8 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.
Look at the amounts on lines 10 and 7.
Then, enter the **smaller** amount on line 11.

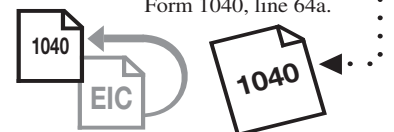
10	5,027
-----------	-------

Part 7**Your Earned Income Credit**11. **This is your earned income credit.**

11	4,827
-----------	-------

Reminder—

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



Enter this amount on Form 1040, line 64a.



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 2011.



Example:

Victor and Ida Brown have two children. Victor is a minister.

Example 4. Victor and Ida Brown

Victor and Ida Brown have two children, Kevin, age 15, and Ashley, age 14. The children lived with Victor and Ida for all of 2011. Ida earned wages of \$10,000 and Victor, a member of the clergy, received a salary of \$17,000. Victor also receives a housing allowance of \$500 a month (\$6,000 a year) from the church. The Browns received \$200 in interest on their savings account. They had no other income in 2011.

Victor does not have to pay income tax on his housing allowance but he does have to include it in net earnings from self-employment and pay self-employment tax on it. To figure his self-employment tax, he must complete Schedule SE (Form 1040). He completes Schedule SE and figures self-employment tax of \$2,825. He deducts \$1,625 of it on Form 1040, line 27.

Victor and Ida read the Form 1040 instructions for lines 64a and 64b, and find that they meet all the rules to claim the EIC. For example, their AGI of \$25,575 (\$17,000 + \$10,000 + \$200 - \$1,625) is less than \$46,044 (*Step 1, question 1*). Their investment income (\$200 interest income from a savings account) is less than \$3,150 (*Step 2*). Both of their children are qualifying children (*Step 3, question 1*).

Completing EIC Worksheet B. Because Victor is a member of the clergy, the Browns use EIC Worksheet B in the Form 1040 instructions (shown later) to figure their earned income credit.

Part 1. Victor and Ida enter \$23,000 on line 1a. This amount, from Section A, line 3, of Victor's Schedule SE, consists of his \$17,000 salary plus his \$6,000 housing allowance. After completing lines 1a–1d, they enter \$21,375 on line 1e.

Parts 2 and 3. They skip parts 2 and 3.

Part 4. On line 4a, they enter \$10,000. They figured this amount in *Step 5* of the Form 1040 instructions for lines 64a and 64b. They started with the amount on line 7 (Form 1040), \$27,000 (\$17,000 + \$10,000), and subtracted the amount on that line that was also reported on line 2 of Schedule SE, Victor's \$17,000 salary. On line 4b, they enter \$31,375 (\$21,375 + \$10,000). This is their total earned income. Since it is less than \$46,044, they go to *Part 5* and enter \$31,375 on line 6.

Parts 5–7. They complete *Parts 5* through *7* and figure their earned income credit of \$3,089. They enter this amount on line 64a of Form 1040 and put "Clergy" on the dotted line next to line 64a.



Filled-in EIC Worksheet B — Victor and Ida Brown (Page references are to the Form 1040 Instructions)

Worksheet **B**—2011 EIC—Lines 64a and 64b

Keep for Your Records 



Use this worksheet if you answered “Yes” to Step 5, question 3.

- ✓ Complete the parts below (Parts 1 through 3) that apply to you. Then, continue to Part 4.
- ✓ If you are married filing a joint return, include your spouse’s amounts, if any, with yours to figure the amounts to enter in Parts 1 through 3.

<p>Part 1</p> <p>Self-Employed, Members of the Clergy, and People With Church Employee Income Filing Schedule SE</p>	1a. Enter the amount from Schedule SE, Section A, line 3, or Section B, line 3, whichever applies.	1a	23,000	
	b. Enter any amount from Schedule SE, Section B, line 4b, and line 5a.	+	1b	
	c. Combine lines 1a and 1b.	=	1c	23,000
	d. Enter the amount from Schedule SE, Section A, line 6, or Section B, line 13, whichever applies.	-	1d	1,625
	e. Subtract line 1d from 1c.	=	1e	21,375

<p>Part 2</p> <p>Self-Employed NOT Required To File Schedule SE</p> <p>For example, your net earnings from self-employment were less than \$400.</p>	2. Do not include on these lines any statutory employee income, any net profit from services performed as a notary public, any amount exempt from self-employment tax as the result of the filing and approval of Form 4029 or Form 4361, or any other amounts exempt from self-employment tax.		
	a. Enter any net farm profit or (loss) from Schedule F, line 34, and from farm partnerships, Schedule K-1 (Form 1065), box 14, code A*.		2a
	b. Enter any net profit or (loss) from Schedule C, line 31; Schedule C-EZ, line 3; Schedule K-1 (Form 1065), box 14, code A (other than farming); and Schedule K-1 (Form 1065-B), box 9, code J1*.	+	2b
c. Combine lines 2a and 2b.	=	2c	
<p><i>*If you have any Schedule K-1 amounts, complete the appropriate line(s) of Schedule SE, Section A. Reduce the Schedule K-1 amounts as described in the Partner’s Instructions for Schedule K-1. Enter your name and social security number on Schedule SE and attach it to your return.</i></p>			

<p>Part 3</p> <p>Statutory Employees Filing Schedule C or C-EZ</p>	3. Enter the amount from Schedule C, line 1c, or Schedule C-EZ, line 1c, that you are filing as a statutory employee.	3	
--	---	---	--

<p>Part 4</p> <p>All Filers Using Worksheet B</p> <p>Note. If line 4b includes income on which you should have paid self-employment tax but did not, we may reduce your credit by the amount of self-employment tax not paid.</p>	4a. Enter your earned income from Step 5.	4a	10,000
	b. Combine lines 1e, 2c, 3, and 4a. This is your total earned income.		4b
<p>If line 4b is zero or less,  You cannot take the credit. Enter “No” on the dotted line next to line 64a.</p>			
<p>5. If you have:</p> <ul style="list-style-type: none"> ● 3 or more qualifying children, is line 4b less than \$43,998 (\$49,078 if married filing jointly)? ● 2 qualifying children, is line 4b less than \$40,964 (\$46,044 if married filing jointly)? ● 1 qualifying child, is line 4b less than \$36,052 (\$41,132 if married filing jointly)? ● No qualifying children, is line 4b less than \$13,660 (\$18,740 if married filing jointly)? <p><input type="checkbox"/> Yes. If you want the IRS to figure your credit, see <i>Credit figured by the IRS</i>, earlier. If you want to figure the credit yourself, enter the amount from line 4b on line 6 of this worksheet.</p> <p><input type="checkbox"/> No.  You cannot take the credit. Enter “No” on the dotted line next to line 64a.</p>			

Filled-in EIC Worksheet B — Victor and Ida Brown (Page references are to the Form 1040 Instructions)

Worksheet B —2011 EIC—Lines 64a and 64b—Continued

Keep for Your Records 

Part 5

All Filers Using Worksheet B

6. Enter your total earned income from Part 4, line 4b.

6	31,375
----------	--------

7. Look up the amount on line 6 above 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.

7	3,089
----------	-------

If line 7 is zero,  You cannot take the credit. Enter "No" on the dotted line next to line 64a.

8. Enter the amount from Form 1040, line 38.

8	25,575
----------	--------

9. Are the amounts on lines 8 and 6 the same?
 Yes. Skip line 10; enter the amount from line 7 on line 11.
 No. Go to line 10.

Part 6

Filers Who Answered "No" on Line 9

10. If you have:
 • No qualifying children, is the amount on line 8 less than \$7,600 (\$12,700 if married filing jointly)?
 • 1 or more qualifying children, is the amount on line 8 less than \$16,700 (\$21,800 if married filing jointly)?
 Yes. Leave line 10 blank; enter the amount from line 7 on line 11.

No. Look up the amount on line 8 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.
 Look at the amounts on lines 10 and 7. Then, enter the **smaller** amount on line 11.

10	4,311
-----------	-------

Part 7

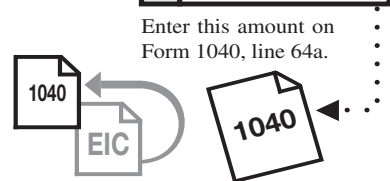
Your Earned Income Credit

11. **This is your earned income credit.**

11	3,089
-----------	-------

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 2011.

Appendix

2011 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 you have—			
		No children	One Child	Two children	Three children
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—			
		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—			
\$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

(Continued)

2011 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—			
		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—			
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
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

(Continued)

2011 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—			
		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—			
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	453	2,015	2,370	2,666	453	2,015	2,370	2,666
5,950	6,000	457	2,032	2,390	2,689	457	2,032	2,390	2,689
6,000	6,050	461	2,049	2,410	2,711	461	2,049	2,410	2,711
6,050	6,100	464	2,066	2,430	2,734	464	2,066	2,430	2,734
6,100	6,150	464	2,083	2,450	2,756	464	2,083	2,450	2,756
6,150	6,200	464	2,100	2,470	2,779	464	2,100	2,470	2,779
6,200	6,250	464	2,117	2,490	2,801	464	2,117	2,490	2,801
6,250	6,300	464	2,134	2,510	2,824	464	2,134	2,510	2,824
6,300	6,350	464	2,151	2,530	2,846	464	2,151	2,530	2,846
6,350	6,400	464	2,168	2,550	2,869	464	2,168	2,550	2,869
6,400	6,450	464	2,185	2,570	2,891	464	2,185	2,570	2,891
6,450	6,500	464	2,202	2,590	2,914	464	2,202	2,590	2,914
6,500	6,550	464	2,219	2,610	2,936	464	2,219	2,610	2,936
6,550	6,600	464	2,236	2,630	2,959	464	2,236	2,630	2,959
6,600	6,650	464	2,253	2,650	2,981	464	2,253	2,650	2,981
6,650	6,700	464	2,270	2,670	3,004	464	2,270	2,670	3,004
6,700	6,750	464	2,287	2,690	3,026	464	2,287	2,690	3,026
6,750	6,800	464	2,304	2,710	3,049	464	2,304	2,710	3,049
6,800	6,850	464	2,321	2,730	3,071	464	2,321	2,730	3,071
6,850	6,900	464	2,338	2,750	3,094	464	2,338	2,750	3,094
6,900	6,950	464	2,355	2,770	3,116	464	2,355	2,770	3,116
6,950	7,000	464	2,372	2,790	3,139	464	2,372	2,790	3,139
7,000	7,050	464	2,389	2,810	3,161	464	2,389	2,810	3,161
7,050	7,100	464	2,406	2,830	3,184	464	2,406	2,830	3,184
7,100	7,150	464	2,423	2,850	3,206	464	2,423	2,850	3,206
7,150	7,200	464	2,440	2,870	3,229	464	2,440	2,870	3,229
7,200	7,250	464	2,457	2,890	3,251	464	2,457	2,890	3,251
7,250	7,300	464	2,474	2,910	3,274	464	2,474	2,910	3,274
7,300	7,350	464	2,491	2,930	3,296	464	2,491	2,930	3,296
7,350	7,400	464	2,508	2,950	3,319	464	2,508	2,950	3,319
7,400	7,450	464	2,525	2,970	3,341	464	2,525	2,970	3,341
7,450	7,500	464	2,542	2,990	3,364	464	2,542	2,990	3,364
7,500	7,550	464	2,559	3,010	3,386	464	2,559	3,010	3,386
7,550	7,600	464	2,576	3,030	3,409	464	2,576	3,030	3,409
7,600	7,650	462	2,593	3,050	3,431	464	2,593	3,050	3,431
7,650	7,700	458	2,610	3,070	3,454	464	2,610	3,070	3,454
7,700	7,750	454	2,627	3,090	3,476	464	2,627	3,090	3,476
7,750	7,800	450	2,644	3,110	3,499	464	2,644	3,110	3,499
7,800	7,850	446	2,661	3,130	3,521	464	2,661	3,130	3,521
7,850	7,900	443	2,678	3,150	3,544	464	2,678	3,150	3,544
7,900	7,950	439	2,695	3,170	3,566	464	2,695	3,170	3,566
7,950	8,000	435	2,712	3,190	3,589	464	2,712	3,190	3,589
8,000	8,050	431	2,729	3,210	3,611	464	2,729	3,210	3,611
8,050	8,100	427	2,746	3,230	3,634	464	2,746	3,230	3,634
8,100	8,150	423	2,763	3,250	3,656	464	2,763	3,250	3,656
8,150	8,200	420	2,780	3,270	3,679	464	2,780	3,270	3,679
8,200	8,250	416	2,797	3,290	3,701	464	2,797	3,290	3,701
8,250	8,300	412	2,814	3,310	3,724	464	2,814	3,310	3,724
8,300	8,350	408	2,831	3,330	3,746	464	2,831	3,330	3,746
8,350	8,400	404	2,848	3,350	3,769	464	2,848	3,350	3,769
8,400	8,450	400	2,865	3,370	3,791	464	2,865	3,370	3,791
8,450	8,500	397	2,882	3,390	3,814	464	2,882	3,390	3,814

(Continued)

2011 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—			
		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—			
8,500	8,550	393	2,899	3,410	3,836	464	2,899	3,410	3,836
8,550	8,600	389	2,916	3,430	3,859	464	2,916	3,430	3,859
8,600	8,650	385	2,933	3,450	3,881	464	2,933	3,450	3,881
8,650	8,700	381	2,950	3,470	3,904	464	2,950	3,470	3,904
8,700	8,750	378	2,967	3,490	3,926	464	2,967	3,490	3,926
8,750	8,800	374	2,984	3,510	3,949	464	2,984	3,510	3,949
8,800	8,850	370	3,001	3,530	3,971	464	3,001	3,530	3,971
8,850	8,900	366	3,018	3,550	3,994	464	3,018	3,550	3,994
8,900	8,950	362	3,035	3,570	4,016	464	3,035	3,570	4,016
8,950	9,000	358	3,052	3,590	4,039	464	3,052	3,590	4,039
9,000	9,050	355	3,069	3,610	4,061	464	3,069	3,610	4,061
9,050	9,100	351	3,086	3,630	4,084	464	3,086	3,630	4,084
9,100	9,150	347	3,094	3,650	4,106	464	3,094	3,650	4,106
9,150	9,200	343	3,094	3,670	4,129	464	3,094	3,670	4,129
9,200	9,250	339	3,094	3,690	4,151	464	3,094	3,690	4,151
9,250	9,300	335	3,094	3,710	4,174	464	3,094	3,710	4,174
9,300	9,350	332	3,094	3,730	4,196	464	3,094	3,730	4,196
9,350	9,400	328	3,094	3,750	4,219	464	3,094	3,750	4,219
9,400	9,450	324	3,094	3,770	4,241	464	3,094	3,770	4,241
9,450	9,500	320	3,094	3,790	4,264	464	3,094	3,790	4,264
9,500	9,550	316	3,094	3,810	4,286	464	3,094	3,810	4,286
9,550	9,600	313	3,094	3,830	4,309	464	3,094	3,830	4,309
9,600	9,650	309	3,094	3,850	4,331	464	3,094	3,850	4,331
9,650	9,700	305	3,094	3,870	4,354	464	3,094	3,870	4,354
9,700	9,750	301	3,094	3,890	4,376	464	3,094	3,890	4,376
9,750	9,800	297	3,094	3,910	4,399	464	3,094	3,910	4,399
9,800	9,850	293	3,094	3,930	4,421	464	3,094	3,930	4,421
9,850	9,900	290	3,094	3,950	4,444	464	3,094	3,950	4,444
9,900	9,950	286	3,094	3,970	4,466	464	3,094	3,970	4,466
9,950	10,000	282	3,094	3,990	4,489	464	3,094	3,990	4,489
10,000	10,050	278	3,094	4,010	4,511	464	3,094	4,010	4,511
10,050	10,100	274	3,094	4,030	4,534	464	3,094	4,030	4,534
10,100	10,150	270	3,094	4,050	4,556	464	3,094	4,050	4,556
10,150	10,200	267	3,094	4,070	4,579	464	3,094	4,070	4,579
10,200	10,250	263	3,094	4,090	4,601	464	3,094	4,090	4,601
10,250	10,300	259	3,094	4,110	4,624	464	3,094	4,110	4,624
10,300	10,350	255	3,094	4,130	4,646	464	3,094	4,130	4,646
10,350	10,400	251	3,094	4,150	4,669	464	3,094	4,150	4,669
10,400	10,450	247	3,094	4,170	4,691	464	3,094	4,170	4,691
10,450	10,500	244	3,094	4,190	4,714	464	3,094	4,190	4,714
10,500	10,550	240	3,094	4,210	4,736	464	3,094	4,210	4,736
10,550	10,600	236	3,094	4,230	4,759	464	3,094	4,230	4,759
10,600	10,650	232	3,094	4,250	4,781	464	3,094	4,250	4,781
10,650	10,700	228	3,094	4,270	4,804	464	3,094	4,270	4,804
10,700	10,750	225	3,094	4,290	4,826	464	3,094	4,290	4,826
10,750	10,800	221	3,094	4,310	4,849	464	3,094	4,310	4,849
10,800	10,850	217	3,094	4,330	4,871	464	3,094	4,330	4,871
10,850	10,900	213	3,094	4,350	4,894	464	3,094	4,350	4,894
10,900	10,950	209	3,094	4,370	4,916	464	3,094	4,370	4,916
10,950	11,000	205	3,094	4,390	4,939	464	3,094	4,390	4,939
11,000	11,050	202	3,094	4,410	4,961	464	3,094	4,410	4,961
11,050	11,100	198	3,094	4,430	4,984	464	3,094	4,430	4,984
11,100	11,150	194	3,094	4,450	5,006	464	3,094	4,450	5,006
11,150	11,200	190	3,094	4,470	5,029	464	3,094	4,470	5,029
11,200	11,250	186	3,094	4,490	5,051	464	3,094	4,490	5,051
11,250	11,300	182	3,094	4,510	5,074	464	3,094	4,510	5,074
11,300	11,350	179	3,094	4,530	5,096	464	3,094	4,530	5,096
11,350	11,400	175	3,094	4,550	5,119	464	3,094	4,550	5,119
11,400	11,450	171	3,094	4,570	5,141	464	3,094	4,570	5,141
11,450	11,500	167	3,094	4,590	5,164	464	3,094	4,590	5,164

(Continued)

2011 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—			
		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—			
11,500	11,550	163	3,094	4,610	5,186	464	3,094	4,610	5,186
11,550	11,600	160	3,094	4,630	5,209	464	3,094	4,630	5,209
11,600	11,650	156	3,094	4,650	5,231	464	3,094	4,650	5,231
11,650	11,700	152	3,094	4,670	5,254	464	3,094	4,670	5,254
11,700	11,750	148	3,094	4,690	5,276	464	3,094	4,690	5,276
11,750	11,800	144	3,094	4,710	5,299	464	3,094	4,710	5,299
11,800	11,850	140	3,094	4,730	5,321	464	3,094	4,730	5,321
11,850	11,900	137	3,094	4,750	5,344	464	3,094	4,750	5,344
11,900	11,950	133	3,094	4,770	5,366	464	3,094	4,770	5,366
11,950	12,000	129	3,094	4,790	5,389	464	3,094	4,790	5,389
12,000	12,050	125	3,094	4,810	5,411	464	3,094	4,810	5,411
12,050	12,100	121	3,094	4,830	5,434	464	3,094	4,830	5,434
12,100	12,150	117	3,094	4,850	5,456	464	3,094	4,850	5,456
12,150	12,200	114	3,094	4,870	5,479	464	3,094	4,870	5,479
12,200	12,250	110	3,094	4,890	5,501	464	3,094	4,890	5,501
12,250	12,300	106	3,094	4,910	5,524	464	3,094	4,910	5,524
12,300	12,350	102	3,094	4,930	5,546	464	3,094	4,930	5,546
12,350	12,400	98	3,094	4,950	5,569	464	3,094	4,950	5,569
12,400	12,450	94	3,094	4,970	5,591	464	3,094	4,970	5,591
12,450	12,500	91	3,094	4,990	5,614	464	3,094	4,990	5,614
12,500	12,550	87	3,094	5,010	5,636	464	3,094	5,010	5,636
12,550	12,600	83	3,094	5,030	5,659	464	3,094	5,030	5,659
12,600	12,650	79	3,094	5,050	5,681	464	3,094	5,050	5,681
12,650	12,700	75	3,094	5,070	5,704	464	3,094	5,070	5,704
12,700	12,750	72	3,094	5,090	5,726	460	3,094	5,090	5,726
12,750	12,800	68	3,094	5,112	5,751	456	3,094	5,112	5,751
12,800	12,850	64	3,094	5,112	5,751	452	3,094	5,112	5,751
12,850	12,900	60	3,094	5,112	5,751	449	3,094	5,112	5,751
12,900	12,950	56	3,094	5,112	5,751	445	3,094	5,112	5,751
12,950	13,000	52	3,094	5,112	5,751	441	3,094	5,112	5,751
13,000	13,050	49	3,094	5,112	5,751	437	3,094	5,112	5,751
13,050	13,100	45	3,094	5,112	5,751	433	3,094	5,112	5,751
13,100	13,150	41	3,094	5,112	5,751	430	3,094	5,112	5,751
13,150	13,200	37	3,094	5,112	5,751	426	3,094	5,112	5,751
13,200	13,250	33	3,094	5,112	5,751	422	3,094	5,112	5,751
13,250	13,300	29	3,094	5,112	5,751	418	3,094	5,112	5,751
13,300	13,350	26	3,094	5,112	5,751	414	3,094	5,112	5,751
13,350	13,400	22	3,094	5,112	5,751	410	3,094	5,112	5,751
13,400	13,450	18	3,094	5,112	5,751	407	3,094	5,112	5,751
13,450	13,500	14	3,094	5,112	5,751	403	3,094	5,112	5,751
13,500	13,550	10	3,094	5,112	5,751	399	3,094	5,112	5,751
13,550	13,600	7	3,094	5,112	5,751	395	3,094	5,112	5,751
13,600	13,650	3	3,094	5,112	5,751	391	3,094	5,112	5,751
13,650	13,700	0	3,094	5,112	5,751	387	3,094	5,112	5,751
13,700	13,750	0	3,094	5,112	5,751	384	3,094	5,112	5,751
13,750	13,800	0	3,094	5,112	5,751	380	3,094	5,112	5,751
13,800	13,850	0	3,094	5,112	5,751	376	3,094	5,112	5,751
13,850	13,900	0	3,094	5,112	5,751	372	3,094	5,112	5,751
13,900	13,950	0	3,094	5,112	5,751	368	3,094	5,112	5,751
13,950	14,000	0	3,094	5,112	5,751	365	3,094	5,112	5,751
14,000	14,050	0	3,094	5,112	5,751	361	3,094	5,112	5,751
14,050	14,100	0	3,094	5,112	5,751	357	3,094	5,112	5,751
14,100	14,150	0	3,094	5,112	5,751	353	3,094	5,112	5,751
14,150	14,200	0	3,094	5,112	5,751	349	3,094	5,112	5,751
14,200	14,250	0	3,094	5,112	5,751	345	3,094	5,112	5,751
14,250	14,300	0	3,094	5,112	5,751	342	3,094	5,112	5,751
14,300	14,350	0	3,094	5,112	5,751	338	3,094	5,112	5,751
14,350	14,400	0	3,094	5,112	5,751	334	3,094	5,112	5,751
14,400	14,450	0	3,094	5,112	5,751	330	3,094	5,112	5,751
14,450	14,500	0	3,094	5,112	5,751	326	3,094	5,112	5,751

(Continued)

2011 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—			
		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—			
14,500	14,550	0	3,094	5,112	5,751	322	3,094	5,112	5,751
14,550	14,600	0	3,094	5,112	5,751	319	3,094	5,112	5,751
14,600	14,650	0	3,094	5,112	5,751	315	3,094	5,112	5,751
14,650	14,700	0	3,094	5,112	5,751	311	3,094	5,112	5,751
14,700	14,750	0	3,094	5,112	5,751	307	3,094	5,112	5,751
14,750	14,800	0	3,094	5,112	5,751	303	3,094	5,112	5,751
14,800	14,850	0	3,094	5,112	5,751	299	3,094	5,112	5,751
14,850	14,900	0	3,094	5,112	5,751	296	3,094	5,112	5,751
14,900	14,950	0	3,094	5,112	5,751	292	3,094	5,112	5,751
14,950	15,000	0	3,094	5,112	5,751	288	3,094	5,112	5,751
15,000	15,050	0	3,094	5,112	5,751	284	3,094	5,112	5,751
15,050	15,100	0	3,094	5,112	5,751	280	3,094	5,112	5,751
15,100	15,150	0	3,094	5,112	5,751	277	3,094	5,112	5,751
15,150	15,200	0	3,094	5,112	5,751	273	3,094	5,112	5,751
15,200	15,250	0	3,094	5,112	5,751	269	3,094	5,112	5,751
15,250	15,300	0	3,094	5,112	5,751	265	3,094	5,112	5,751
15,300	15,350	0	3,094	5,112	5,751	261	3,094	5,112	5,751
15,350	15,400	0	3,094	5,112	5,751	257	3,094	5,112	5,751
15,400	15,450	0	3,094	5,112	5,751	254	3,094	5,112	5,751
15,450	15,500	0	3,094	5,112	5,751	250	3,094	5,112	5,751
15,500	15,550	0	3,094	5,112	5,751	246	3,094	5,112	5,751
15,550	15,600	0	3,094	5,112	5,751	242	3,094	5,112	5,751
15,600	15,650	0	3,094	5,112	5,751	238	3,094	5,112	5,751
15,650	15,700	0	3,094	5,112	5,751	234	3,094	5,112	5,751
15,700	15,750	0	3,094	5,112	5,751	231	3,094	5,112	5,751
15,750	15,800	0	3,094	5,112	5,751	227	3,094	5,112	5,751
15,800	15,850	0	3,094	5,112	5,751	223	3,094	5,112	5,751
15,850	15,900	0	3,094	5,112	5,751	219	3,094	5,112	5,751
15,900	15,950	0	3,094	5,112	5,751	215	3,094	5,112	5,751
15,950	16,000	0	3,094	5,112	5,751	212	3,094	5,112	5,751
16,000	16,050	0	3,094	5,112	5,751	208	3,094	5,112	5,751
16,050	16,100	0	3,094	5,112	5,751	204	3,094	5,112	5,751
16,100	16,150	0	3,094	5,112	5,751	200	3,094	5,112	5,751
16,150	16,200	0	3,094	5,112	5,751	196	3,094	5,112	5,751
16,200	16,250	0	3,094	5,112	5,751	192	3,094	5,112	5,751
16,250	16,300	0	3,094	5,112	5,751	189	3,094	5,112	5,751
16,300	16,350	0	3,094	5,112	5,751	185	3,094	5,112	5,751
16,350	16,400	0	3,094	5,112	5,751	181	3,094	5,112	5,751
16,400	16,450	0	3,094	5,112	5,751	177	3,094	5,112	5,751
16,450	16,500	0	3,094	5,112	5,751	173	3,094	5,112	5,751
16,500	16,550	0	3,094	5,112	5,751	169	3,094	5,112	5,751
16,550	16,600	0	3,094	5,112	5,751	166	3,094	5,112	5,751
16,600	16,650	0	3,094	5,112	5,751	162	3,094	5,112	5,751
16,650	16,700	0	3,094	5,112	5,751	158	3,094	5,112	5,751
16,700	16,750	0	3,088	5,105	5,744	154	3,094	5,112	5,751
16,750	16,800	0	3,080	5,094	5,733	150	3,094	5,112	5,751
16,800	16,850	0	3,072	5,084	5,723	146	3,094	5,112	5,751
16,850	16,900	0	3,064	5,073	5,712	143	3,094	5,112	5,751
16,900	16,950	0	3,056	5,063	5,702	139	3,094	5,112	5,751
16,950	17,000	0	3,048	5,052	5,691	135	3,094	5,112	5,751
17,000	17,050	0	3,040	5,041	5,680	131	3,094	5,112	5,751
17,050	17,100	0	3,032	5,031	5,670	127	3,094	5,112	5,751
17,100	17,150	0	3,024	5,020	5,659	124	3,094	5,112	5,751
17,150	17,200	0	3,016	5,010	5,649	120	3,094	5,112	5,751
17,200	17,250	0	3,009	4,999	5,638	116	3,094	5,112	5,751
17,250	17,300	0	3,001	4,989	5,628	112	3,094	5,112	5,751
17,300	17,350	0	2,993	4,978	5,617	108	3,094	5,112	5,751
17,350	17,400	0	2,985	4,968	5,607	104	3,094	5,112	5,751
17,400	17,450	0	2,977	4,957	5,596	101	3,094	5,112	5,751
17,450	17,500	0	2,969	4,947	5,586	97	3,094	5,112	5,751

(Continued)

2011 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—			
		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—			
17,500	17,550	0	2,961	4,936	5,575	93	3,094	5,112	5,751
17,550	17,600	0	2,953	4,926	5,565	89	3,094	5,112	5,751
17,600	17,650	0	2,945	4,915	5,554	85	3,094	5,112	5,751
17,650	17,700	0	2,937	4,905	5,544	81	3,094	5,112	5,751
17,700	17,750	0	2,929	4,894	5,533	78	3,094	5,112	5,751
17,750	17,800	0	2,921	4,883	5,522	74	3,094	5,112	5,751
17,800	17,850	0	2,913	4,873	5,512	70	3,094	5,112	5,751
17,850	17,900	0	2,905	4,862	5,501	66	3,094	5,112	5,751
17,900	17,950	0	2,897	4,852	5,491	62	3,094	5,112	5,751
17,950	18,000	0	2,889	4,841	5,480	59	3,094	5,112	5,751
18,000	18,050	0	2,881	4,831	5,470	55	3,094	5,112	5,751
18,050	18,100	0	2,873	4,820	5,459	51	3,094	5,112	5,751
18,100	18,150	0	2,865	4,810	5,449	47	3,094	5,112	5,751
18,150	18,200	0	2,857	4,799	5,438	43	3,094	5,112	5,751
18,200	18,250	0	2,849	4,789	5,428	39	3,094	5,112	5,751
18,250	18,300	0	2,841	4,778	5,417	36	3,094	5,112	5,751
18,300	18,350	0	2,833	4,768	5,407	32	3,094	5,112	5,751
18,350	18,400	0	2,825	4,757	5,396	28	3,094	5,112	5,751
18,400	18,450	0	2,817	4,747	5,386	24	3,094	5,112	5,751
18,450	18,500	0	2,809	4,736	5,375	20	3,094	5,112	5,751
18,500	18,550	0	2,801	4,726	5,365	16	3,094	5,112	5,751
18,550	18,600	0	2,793	4,715	5,354	13	3,094	5,112	5,751
18,600	18,650	0	2,785	4,704	5,343	9	3,094	5,112	5,751
18,650	18,700	0	2,777	4,694	5,333	5	3,094	5,112	5,751
18,700	18,750	0	2,769	4,683	5,322	*	3,094	5,112	5,751
18,750	18,800	0	2,761	4,673	5,312	0	3,094	5,112	5,751
18,800	18,850	0	2,753	4,662	5,301	0	3,094	5,112	5,751
18,850	18,900	0	2,745	4,652	5,291	0	3,094	5,112	5,751
18,900	18,950	0	2,737	4,641	5,280	0	3,094	5,112	5,751
18,950	19,000	0	2,729	4,631	5,270	0	3,094	5,112	5,751
19,000	19,050	0	2,721	4,620	5,259	0	3,094	5,112	5,751
19,050	19,100	0	2,713	4,610	5,249	0	3,094	5,112	5,751
19,100	19,150	0	2,705	4,599	5,238	0	3,094	5,112	5,751
19,150	19,200	0	2,697	4,589	5,228	0	3,094	5,112	5,751
19,200	19,250	0	2,689	4,578	5,217	0	3,094	5,112	5,751
19,250	19,300	0	2,681	4,568	5,207	0	3,094	5,112	5,751
19,300	19,350	0	2,673	4,557	5,196	0	3,094	5,112	5,751
19,350	19,400	0	2,665	4,547	5,186	0	3,094	5,112	5,751
19,400	19,450	0	2,657	4,536	5,175	0	3,094	5,112	5,751
19,450	19,500	0	2,649	4,525	5,164	0	3,094	5,112	5,751
19,500	19,550	0	2,641	4,515	5,154	0	3,094	5,112	5,751
19,550	19,600	0	2,633	4,504	5,143	0	3,094	5,112	5,751
19,600	19,650	0	2,625	4,494	5,133	0	3,094	5,112	5,751
19,650	19,700	0	2,617	4,483	5,122	0	3,094	5,112	5,751
19,700	19,750	0	2,609	4,473	5,112	0	3,094	5,112	5,751
19,750	19,800	0	2,601	4,462	5,101	0	3,094	5,112	5,751
19,800	19,850	0	2,593	4,452	5,091	0	3,094	5,112	5,751
19,850	19,900	0	2,585	4,441	5,080	0	3,094	5,112	5,751
19,900	19,950	0	2,577	4,431	5,070	0	3,094	5,112	5,751
19,950	20,000	0	2,569	4,420	5,059	0	3,094	5,112	5,751
20,000	20,050	0	2,561	4,410	5,049	0	3,094	5,112	5,751
20,050	20,100	0	2,553	4,399	5,038	0	3,094	5,112	5,751
20,100	20,150	0	2,545	4,389	5,028	0	3,094	5,112	5,751
20,150	20,200	0	2,537	4,378	5,017	0	3,094	5,112	5,751
20,200	20,250	0	2,529	4,368	5,007	0	3,094	5,112	5,751
20,250	20,300	0	2,521	4,357	4,996	0	3,094	5,112	5,751
20,300	20,350	0	2,513	4,346	4,985	0	3,094	5,112	5,751
20,350	20,400	0	2,505	4,336	4,975	0	3,094	5,112	5,751
20,400	20,450	0	2,497	4,325	4,964	0	3,094	5,112	5,751
20,450	20,500	0	2,489	4,315	4,954	0	3,094	5,112	5,751

* If the amount you are looking up from the worksheet is at least \$18,700 but less than \$18,740, and you have no qualifying child, your credit is \$2. Otherwise, you cannot take the credit.

(Continued)

2011 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—			
		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—			
20,500	20,550	0	2,481	4,304	4,943	0	3,094	5,112	5,751
20,550	20,600	0	2,473	4,294	4,933	0	3,094	5,112	5,751
20,600	20,650	0	2,465	4,283	4,922	0	3,094	5,112	5,751
20,650	20,700	0	2,457	4,273	4,912	0	3,094	5,112	5,751
20,700	20,750	0	2,449	4,262	4,901	0	3,094	5,112	5,751
20,750	20,800	0	2,441	4,252	4,891	0	3,094	5,112	5,751
20,800	20,850	0	2,433	4,241	4,880	0	3,094	5,112	5,751
20,850	20,900	0	2,425	4,231	4,870	0	3,094	5,112	5,751
20,900	20,950	0	2,417	4,220	4,859	0	3,094	5,112	5,751
20,950	21,000	0	2,409	4,210	4,849	0	3,094	5,112	5,751
21,000	21,050	0	2,401	4,199	4,838	0	3,094	5,112	5,751
21,050	21,100	0	2,393	4,189	4,828	0	3,094	5,112	5,751
21,100	21,150	0	2,385	4,178	4,817	0	3,094	5,112	5,751
21,150	21,200	0	2,377	4,167	4,806	0	3,094	5,112	5,751
21,200	21,250	0	2,369	4,157	4,796	0	3,094	5,112	5,751
21,250	21,300	0	2,361	4,146	4,785	0	3,094	5,112	5,751
21,300	21,350	0	2,353	4,136	4,775	0	3,094	5,112	5,751
21,350	21,400	0	2,345	4,125	4,764	0	3,094	5,112	5,751
21,400	21,450	0	2,337	4,115	4,754	0	3,094	5,112	5,751
21,450	21,500	0	2,329	4,104	4,743	0	3,094	5,112	5,751
21,500	21,550	0	2,321	4,094	4,733	0	3,094	5,112	5,751
21,550	21,600	0	2,313	4,083	4,722	0	3,094	5,112	5,751
21,600	21,650	0	2,305	4,073	4,712	0	3,094	5,112	5,751
21,650	21,700	0	2,297	4,062	4,701	0	3,094	5,112	5,751
21,700	21,750	0	2,289	4,052	4,691	0	3,094	5,112	5,751
21,750	21,800	0	2,281	4,041	4,680	0	3,094	5,112	5,751
21,800	21,850	0	2,273	4,031	4,670	0	3,085	5,100	5,739
21,850	21,900	0	2,265	4,020	4,659	0	3,077	5,090	5,729
21,900	21,950	0	2,257	4,010	4,649	0	3,069	5,079	5,718
21,950	22,000	0	2,249	3,999	4,638	0	3,061	5,069	5,708
22,000	22,050	0	2,241	3,988	4,627	0	3,053	5,058	5,697
22,050	22,100	0	2,233	3,978	4,617	0	3,045	5,048	5,687
22,100	22,150	0	2,225	3,967	4,606	0	3,037	5,037	5,676
22,150	22,200	0	2,217	3,957	4,596	0	3,029	5,027	5,666
22,200	22,250	0	2,210	3,946	4,585	0	3,021	5,016	5,655
22,250	22,300	0	2,202	3,936	4,575	0	3,013	5,006	5,645
22,300	22,350	0	2,194	3,925	4,564	0	3,005	4,995	5,634
22,350	22,400	0	2,186	3,915	4,554	0	2,997	4,985	5,624
22,400	22,450	0	2,178	3,904	4,543	0	2,989	4,974	5,613
22,450	22,500	0	2,170	3,894	4,533	0	2,981	4,964	5,603
22,500	22,550	0	2,162	3,883	4,522	0	2,973	4,953	5,592
22,550	22,600	0	2,154	3,873	4,512	0	2,965	4,942	5,581
22,600	22,650	0	2,146	3,862	4,501	0	2,957	4,932	5,571
22,650	22,700	0	2,138	3,852	4,491	0	2,949	4,921	5,560
22,700	22,750	0	2,130	3,841	4,480	0	2,941	4,911	5,550
22,750	22,800	0	2,122	3,830	4,469	0	2,933	4,900	5,539
22,800	22,850	0	2,114	3,820	4,459	0	2,925	4,890	5,529
22,850	22,900	0	2,106	3,809	4,448	0	2,917	4,879	5,518
22,900	22,950	0	2,098	3,799	4,438	0	2,909	4,869	5,508
22,950	23,000	0	2,090	3,788	4,427	0	2,901	4,858	5,497
23,000	23,050	0	2,082	3,778	4,417	0	2,893	4,848	5,487
23,050	23,100	0	2,074	3,767	4,406	0	2,885	4,837	5,476
23,100	23,150	0	2,066	3,757	4,396	0	2,877	4,827	5,466
23,150	23,200	0	2,058	3,746	4,385	0	2,869	4,816	5,455
23,200	23,250	0	2,050	3,736	4,375	0	2,861	4,806	5,445
23,250	23,300	0	2,042	3,725	4,364	0	2,854	4,795	5,434
23,300	23,350	0	2,034	3,715	4,354	0	2,846	4,785	5,424
23,350	23,400	0	2,026	3,704	4,343	0	2,838	4,774	5,413
23,400	23,450	0	2,018	3,694	4,333	0	2,830	4,763	5,402
23,450	23,500	0	2,010	3,683	4,322	0	2,822	4,753	5,392

(Continued)

2011 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—			
		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—			
23,500	23,550	0	2,002	3,673	4,312	0	2,814	4,742	5,381
23,550	23,600	0	1,994	3,662	4,301	0	2,806	4,732	5,371
23,600	23,650	0	1,986	3,651	4,290	0	2,798	4,721	5,360
23,650	23,700	0	1,978	3,641	4,280	0	2,790	4,711	5,350
23,700	23,750	0	1,970	3,630	4,269	0	2,782	4,700	5,339
23,750	23,800	0	1,962	3,620	4,259	0	2,774	4,690	5,329
23,800	23,850	0	1,954	3,609	4,248	0	2,766	4,679	5,318
23,850	23,900	0	1,946	3,599	4,238	0	2,758	4,669	5,308
23,900	23,950	0	1,938	3,588	4,227	0	2,750	4,658	5,297
23,950	24,000	0	1,930	3,578	4,217	0	2,742	4,648	5,287
24,000	24,050	0	1,922	3,567	4,206	0	2,734	4,637	5,276
24,050	24,100	0	1,914	3,557	4,196	0	2,726	4,627	5,266
24,100	24,150	0	1,906	3,546	4,185	0	2,718	4,616	5,255
24,150	24,200	0	1,898	3,536	4,175	0	2,710	4,606	5,245
24,200	24,250	0	1,890	3,525	4,164	0	2,702	4,595	5,234
24,250	24,300	0	1,882	3,515	4,154	0	2,694	4,584	5,223
24,300	24,350	0	1,874	3,504	4,143	0	2,686	4,574	5,213
24,350	24,400	0	1,866	3,494	4,133	0	2,678	4,563	5,202
24,400	24,450	0	1,858	3,483	4,122	0	2,670	4,553	5,192
24,450	24,500	0	1,850	3,472	4,111	0	2,662	4,542	5,181
24,500	24,550	0	1,842	3,462	4,101	0	2,654	4,532	5,171
24,550	24,600	0	1,834	3,451	4,090	0	2,646	4,521	5,160
24,600	24,650	0	1,826	3,441	4,080	0	2,638	4,511	5,150
24,650	24,700	0	1,818	3,430	4,069	0	2,630	4,500	5,139
24,700	24,750	0	1,810	3,420	4,059	0	2,622	4,490	5,129
24,750	24,800	0	1,802	3,409	4,048	0	2,614	4,479	5,118
24,800	24,850	0	1,794	3,399	4,038	0	2,606	4,469	5,108
24,850	24,900	0	1,786	3,388	4,027	0	2,598	4,458	5,097
24,900	24,950	0	1,778	3,378	4,017	0	2,590	4,448	5,087
24,950	25,000	0	1,770	3,367	4,006	0	2,582	4,437	5,076
25,000	25,050	0	1,762	3,357	3,996	0	2,574	4,426	5,065
25,050	25,100	0	1,754	3,346	3,985	0	2,566	4,416	5,055
25,100	25,150	0	1,746	3,336	3,975	0	2,558	4,405	5,044
25,150	25,200	0	1,738	3,325	3,964	0	2,550	4,395	5,034
25,200	25,250	0	1,730	3,315	3,954	0	2,542	4,384	5,023
25,250	25,300	0	1,722	3,304	3,943	0	2,534	4,374	5,013
25,300	25,350	0	1,714	3,293	3,932	0	2,526	4,363	5,002
25,350	25,400	0	1,706	3,283	3,922	0	2,518	4,353	4,992
25,400	25,450	0	1,698	3,272	3,911	0	2,510	4,342	4,981
25,450	25,500	0	1,690	3,262	3,901	0	2,502	4,332	4,971
25,500	25,550	0	1,682	3,251	3,890	0	2,494	4,321	4,960
25,550	25,600	0	1,674	3,241	3,880	0	2,486	4,311	4,950
25,600	25,650	0	1,666	3,230	3,869	0	2,478	4,300	4,939
25,650	25,700	0	1,658	3,220	3,859	0	2,470	4,290	4,929
25,700	25,750	0	1,650	3,209	3,848	0	2,462	4,279	4,918
25,750	25,800	0	1,642	3,199	3,838	0	2,454	4,269	4,908
25,800	25,850	0	1,634	3,188	3,827	0	2,446	4,258	4,897
25,850	25,900	0	1,626	3,178	3,817	0	2,438	4,247	4,886
25,900	25,950	0	1,618	3,167	3,806	0	2,430	4,237	4,876
25,950	26,000	0	1,610	3,157	3,796	0	2,422	4,226	4,865
26,000	26,050	0	1,602	3,146	3,785	0	2,414	4,216	4,855
26,050	26,100	0	1,594	3,136	3,775	0	2,406	4,205	4,844
26,100	26,150	0	1,586	3,125	3,764	0	2,398	4,195	4,834
26,150	26,200	0	1,578	3,114	3,753	0	2,390	4,184	4,823
26,200	26,250	0	1,570	3,104	3,743	0	2,382	4,174	4,813
26,250	26,300	0	1,562	3,093	3,732	0	2,374	4,163	4,802
26,300	26,350	0	1,554	3,083	3,722	0	2,366	4,153	4,792
26,350	26,400	0	1,546	3,072	3,711	0	2,358	4,142	4,781
26,400	26,450	0	1,538	3,062	3,701	0	2,350	4,132	4,771
26,450	26,500	0	1,530	3,051	3,690	0	2,342	4,121	4,760

(Continued)

2011 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—			
		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—			
26,500	26,550	0	1,522	3,041	3,680	0	2,334	4,111	4,750
26,550	26,600	0	1,514	3,030	3,669	0	2,326	4,100	4,739
26,600	26,650	0	1,506	3,020	3,659	0	2,318	4,090	4,729
26,650	26,700	0	1,498	3,009	3,648	0	2,310	4,079	4,718
26,700	26,750	0	1,490	2,999	3,638	0	2,302	4,068	4,707
26,750	26,800	0	1,482	2,988	3,627	0	2,294	4,058	4,697
26,800	26,850	0	1,474	2,978	3,617	0	2,286	4,047	4,686
26,850	26,900	0	1,466	2,967	3,606	0	2,278	4,037	4,676
26,900	26,950	0	1,458	2,957	3,596	0	2,270	4,026	4,665
26,950	27,000	0	1,450	2,946	3,585	0	2,262	4,016	4,655
27,000	27,050	0	1,442	2,935	3,574	0	2,254	4,005	4,644
27,050	27,100	0	1,434	2,925	3,564	0	2,246	3,995	4,634
27,100	27,150	0	1,426	2,914	3,553	0	2,238	3,984	4,623
27,150	27,200	0	1,418	2,904	3,543	0	2,230	3,974	4,613
27,200	27,250	0	1,411	2,893	3,532	0	2,222	3,963	4,602
27,250	27,300	0	1,403	2,883	3,522	0	2,214	3,953	4,592
27,300	27,350	0	1,395	2,872	3,511	0	2,206	3,942	4,581
27,350	27,400	0	1,387	2,862	3,501	0	2,198	3,932	4,571
27,400	27,450	0	1,379	2,851	3,490	0	2,190	3,921	4,560
27,450	27,500	0	1,371	2,841	3,480	0	2,182	3,911	4,550
27,500	27,550	0	1,363	2,830	3,469	0	2,174	3,900	4,539
27,550	27,600	0	1,355	2,820	3,459	0	2,166	3,889	4,528
27,600	27,650	0	1,347	2,809	3,448	0	2,158	3,879	4,518
27,650	27,700	0	1,339	2,799	3,438	0	2,150	3,868	4,507
27,700	27,750	0	1,331	2,788	3,427	0	2,142	3,858	4,497
27,750	27,800	0	1,323	2,777	3,416	0	2,134	3,847	4,486
27,800	27,850	0	1,315	2,767	3,406	0	2,126	3,837	4,476
27,850	27,900	0	1,307	2,756	3,395	0	2,118	3,826	4,465
27,900	27,950	0	1,299	2,746	3,385	0	2,110	3,816	4,455
27,950	28,000	0	1,291	2,735	3,374	0	2,102	3,805	4,444
28,000	28,050	0	1,283	2,725	3,364	0	2,094	3,795	4,434
28,050	28,100	0	1,275	2,714	3,353	0	2,086	3,784	4,423
28,100	28,150	0	1,267	2,704	3,343	0	2,078	3,774	4,413
28,150	28,200	0	1,259	2,693	3,332	0	2,070	3,763	4,402
28,200	28,250	0	1,251	2,683	3,322	0	2,062	3,753	4,392
28,250	28,300	0	1,243	2,672	3,311	0	2,055	3,742	4,381
28,300	28,350	0	1,235	2,662	3,301	0	2,047	3,732	4,371
28,350	28,400	0	1,227	2,651	3,290	0	2,039	3,721	4,360
28,400	28,450	0	1,219	2,641	3,280	0	2,031	3,710	4,349
28,450	28,500	0	1,211	2,630	3,269	0	2,023	3,700	4,339
28,500	28,550	0	1,203	2,620	3,259	0	2,015	3,689	4,328
28,550	28,600	0	1,195	2,609	3,248	0	2,007	3,679	4,318
28,600	28,650	0	1,187	2,598	3,237	0	1,999	3,668	4,307
28,650	28,700	0	1,179	2,588	3,227	0	1,991	3,658	4,297
28,700	28,750	0	1,171	2,577	3,216	0	1,983	3,647	4,286
28,750	28,800	0	1,163	2,567	3,206	0	1,975	3,637	4,276
28,800	28,850	0	1,155	2,556	3,195	0	1,967	3,626	4,265
28,850	28,900	0	1,147	2,546	3,185	0	1,959	3,616	4,255
28,900	28,950	0	1,139	2,535	3,174	0	1,951	3,605	4,244
28,950	29,000	0	1,131	2,525	3,164	0	1,943	3,595	4,234
29,000	29,050	0	1,123	2,514	3,153	0	1,935	3,584	4,223
29,050	29,100	0	1,115	2,504	3,143	0	1,927	3,574	4,213
29,100	29,150	0	1,107	2,493	3,132	0	1,919	3,563	4,202
29,150	29,200	0	1,099	2,483	3,122	0	1,911	3,553	4,192
29,200	29,250	0	1,091	2,472	3,111	0	1,903	3,542	4,181
29,250	29,300	0	1,083	2,462	3,101	0	1,895	3,531	4,170
29,300	29,350	0	1,075	2,451	3,090	0	1,887	3,521	4,160
29,350	29,400	0	1,067	2,441	3,080	0	1,879	3,510	4,149
29,400	29,450	0	1,059	2,430	3,069	0	1,871	3,500	4,139
29,450	29,500	0	1,051	2,419	3,058	0	1,863	3,489	4,128

(Continued)

2011 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—			
		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—			
29,500	29,550	0	1,043	2,409	3,048	0	1,855	3,479	4,118
29,550	29,600	0	1,035	2,398	3,037	0	1,847	3,468	4,107
29,600	29,650	0	1,027	2,388	3,027	0	1,839	3,458	4,097
29,650	29,700	0	1,019	2,377	3,016	0	1,831	3,447	4,086
29,700	29,750	0	1,011	2,367	3,006	0	1,823	3,437	4,076
29,750	29,800	0	1,003	2,356	2,995	0	1,815	3,426	4,065
29,800	29,850	0	995	2,346	2,985	0	1,807	3,416	4,055
29,850	29,900	0	987	2,335	2,974	0	1,799	3,405	4,044
29,900	29,950	0	979	2,325	2,964	0	1,791	3,395	4,034
29,950	30,000	0	971	2,314	2,953	0	1,783	3,384	4,023
30,000	30,050	0	963	2,304	2,943	0	1,775	3,373	4,012
30,050	30,100	0	955	2,293	2,932	0	1,767	3,363	4,002
30,100	30,150	0	947	2,283	2,922	0	1,759	3,352	3,991
30,150	30,200	0	939	2,272	2,911	0	1,751	3,342	3,981
30,200	30,250	0	931	2,262	2,901	0	1,743	3,331	3,970
30,250	30,300	0	923	2,251	2,890	0	1,735	3,321	3,960
30,300	30,350	0	915	2,240	2,879	0	1,727	3,310	3,949
30,350	30,400	0	907	2,230	2,869	0	1,719	3,300	3,939
30,400	30,450	0	899	2,219	2,858	0	1,711	3,289	3,928
30,450	30,500	0	891	2,209	2,848	0	1,703	3,279	3,918
30,500	30,550	0	883	2,198	2,837	0	1,695	3,268	3,907
30,550	30,600	0	875	2,188	2,827	0	1,687	3,258	3,897
30,600	30,650	0	867	2,177	2,816	0	1,679	3,247	3,886
30,650	30,700	0	859	2,167	2,806	0	1,671	3,237	3,876
30,700	30,750	0	851	2,156	2,795	0	1,663	3,226	3,865
30,750	30,800	0	843	2,146	2,785	0	1,655	3,216	3,855
30,800	30,850	0	835	2,135	2,774	0	1,647	3,205	3,844
30,850	30,900	0	827	2,125	2,764	0	1,639	3,194	3,833
30,900	30,950	0	819	2,114	2,753	0	1,631	3,184	3,823
30,950	31,000	0	811	2,104	2,743	0	1,623	3,173	3,812
31,000	31,050	0	803	2,093	2,732	0	1,615	3,163	3,802
31,050	31,100	0	795	2,083	2,722	0	1,607	3,152	3,791
31,100	31,150	0	787	2,072	2,711	0	1,599	3,142	3,781
31,150	31,200	0	779	2,061	2,700	0	1,591	3,131	3,770
31,200	31,250	0	771	2,051	2,690	0	1,583	3,121	3,760
31,250	31,300	0	763	2,040	2,679	0	1,575	3,110	3,749
31,300	31,350	0	755	2,030	2,669	0	1,567	3,100	3,739
31,350	31,400	0	747	2,019	2,658	0	1,559	3,089	3,728
31,400	31,450	0	739	2,009	2,648	0	1,551	3,079	3,718
31,450	31,500	0	731	1,998	2,637	0	1,543	3,068	3,707
31,500	31,550	0	723	1,988	2,627	0	1,535	3,058	3,697
31,550	31,600	0	715	1,977	2,616	0	1,527	3,047	3,686
31,600	31,650	0	707	1,967	2,606	0	1,519	3,037	3,676
31,650	31,700	0	699	1,956	2,595	0	1,511	3,026	3,665
31,700	31,750	0	691	1,946	2,585	0	1,503	3,015	3,654
31,750	31,800	0	683	1,935	2,574	0	1,495	3,005	3,644
31,800	31,850	0	675	1,925	2,564	0	1,487	2,994	3,633
31,850	31,900	0	667	1,914	2,553	0	1,479	2,984	3,623
31,900	31,950	0	659	1,904	2,543	0	1,471	2,973	3,612
31,950	32,000	0	651	1,893	2,532	0	1,463	2,963	3,602
32,000	32,050	0	643	1,882	2,521	0	1,455	2,952	3,591
32,050	32,100	0	635	1,872	2,511	0	1,447	2,942	3,581
32,100	32,150	0	627	1,861	2,500	0	1,439	2,931	3,570
32,150	32,200	0	619	1,851	2,490	0	1,431	2,921	3,560
32,200	32,250	0	612	1,840	2,479	0	1,423	2,910	3,549
32,250	32,300	0	604	1,830	2,469	0	1,415	2,900	3,539
32,300	32,350	0	596	1,819	2,458	0	1,407	2,889	3,528
32,350	32,400	0	588	1,809	2,448	0	1,399	2,879	3,518
32,400	32,450	0	580	1,798	2,437	0	1,391	2,868	3,507
32,450	32,500	0	572	1,788	2,427	0	1,383	2,858	3,497

(Continued)

2011 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—			
		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—			
32,500	32,550	0	564	1,777	2,416	0	1,375	2,847	3,486
32,550	32,600	0	556	1,767	2,406	0	1,367	2,836	3,475
32,600	32,650	0	548	1,756	2,395	0	1,359	2,826	3,465
32,650	32,700	0	540	1,746	2,385	0	1,351	2,815	3,454
32,700	32,750	0	532	1,735	2,374	0	1,343	2,805	3,444
32,750	32,800	0	524	1,724	2,363	0	1,335	2,794	3,433
32,800	32,850	0	516	1,714	2,353	0	1,327	2,784	3,423
32,850	32,900	0	508	1,703	2,342	0	1,319	2,773	3,412
32,900	32,950	0	500	1,693	2,332	0	1,311	2,763	3,402
32,950	33,000	0	492	1,682	2,321	0	1,303	2,752	3,391
33,000	33,050	0	484	1,672	2,311	0	1,295	2,742	3,381
33,050	33,100	0	476	1,661	2,300	0	1,287	2,731	3,370
33,100	33,150	0	468	1,651	2,290	0	1,279	2,721	3,360
33,150	33,200	0	460	1,640	2,279	0	1,271	2,710	3,349
33,200	33,250	0	452	1,630	2,269	0	1,263	2,700	3,339
33,250	33,300	0	444	1,619	2,258	0	1,256	2,689	3,328
33,300	33,350	0	436	1,609	2,248	0	1,248	2,679	3,318
33,350	33,400	0	428	1,598	2,237	0	1,240	2,668	3,307
33,400	33,450	0	420	1,588	2,227	0	1,232	2,657	3,296
33,450	33,500	0	412	1,577	2,216	0	1,224	2,647	3,286
33,500	33,550	0	404	1,567	2,206	0	1,216	2,636	3,275
33,550	33,600	0	396	1,556	2,195	0	1,208	2,626	3,265
33,600	33,650	0	388	1,545	2,184	0	1,200	2,615	3,254
33,650	33,700	0	380	1,535	2,174	0	1,192	2,605	3,244
33,700	33,750	0	372	1,524	2,163	0	1,184	2,594	3,233
33,750	33,800	0	364	1,514	2,153	0	1,176	2,584	3,223
33,800	33,850	0	356	1,503	2,142	0	1,168	2,573	3,212
33,850	33,900	0	348	1,493	2,132	0	1,160	2,563	3,202
33,900	33,950	0	340	1,482	2,121	0	1,152	2,552	3,191
33,950	34,000	0	332	1,472	2,111	0	1,144	2,542	3,181
34,000	34,050	0	324	1,461	2,100	0	1,136	2,531	3,170
34,050	34,100	0	316	1,451	2,090	0	1,128	2,521	3,160
34,100	34,150	0	308	1,440	2,079	0	1,120	2,510	3,149
34,150	34,200	0	300	1,430	2,069	0	1,112	2,500	3,139
34,200	34,250	0	292	1,419	2,058	0	1,104	2,489	3,128
34,250	34,300	0	284	1,409	2,048	0	1,096	2,478	3,117
34,300	34,350	0	276	1,398	2,037	0	1,088	2,468	3,107
34,350	34,400	0	268	1,388	2,027	0	1,080	2,457	3,096
34,400	34,450	0	260	1,377	2,016	0	1,072	2,447	3,086
34,450	34,500	0	252	1,366	2,005	0	1,064	2,436	3,075
34,500	34,550	0	244	1,356	1,995	0	1,056	2,426	3,065
34,550	34,600	0	236	1,345	1,984	0	1,048	2,415	3,054
34,600	34,650	0	228	1,335	1,974	0	1,040	2,405	3,044
34,650	34,700	0	220	1,324	1,963	0	1,032	2,394	3,033
34,700	34,750	0	212	1,314	1,953	0	1,024	2,384	3,023
34,750	34,800	0	204	1,303	1,942	0	1,016	2,373	3,012
34,800	34,850	0	196	1,293	1,932	0	1,008	2,363	3,002
34,850	34,900	0	188	1,282	1,921	0	1,000	2,352	2,991
34,900	34,950	0	180	1,272	1,911	0	992	2,342	2,981
34,950	35,000	0	172	1,261	1,900	0	984	2,331	2,970
35,000	35,050	0	164	1,251	1,890	0	976	2,320	2,959
35,050	35,100	0	156	1,240	1,879	0	968	2,310	2,949
35,100	35,150	0	148	1,230	1,869	0	960	2,299	2,938
35,150	35,200	0	140	1,219	1,858	0	952	2,289	2,928
35,200	35,250	0	132	1,209	1,848	0	944	2,278	2,917
35,250	35,300	0	124	1,198	1,837	0	936	2,268	2,907
35,300	35,350	0	116	1,187	1,826	0	928	2,257	2,896
35,350	35,400	0	108	1,177	1,816	0	920	2,247	2,886
35,400	35,450	0	100	1,166	1,805	0	912	2,236	2,875
35,450	35,500	0	92	1,156	1,795	0	904	2,226	2,865

(Continued)

2011 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—			
		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—			
35,500	35,550	0	84	1,145	1,784	0	896	2,215	2,854
35,550	35,600	0	76	1,135	1,774	0	888	2,205	2,844
35,600	35,650	0	68	1,124	1,763	0	880	2,194	2,833
35,650	35,700	0	60	1,114	1,753	0	872	2,184	2,823
35,700	35,750	0	52	1,103	1,742	0	864	2,173	2,812
35,750	35,800	0	44	1,093	1,732	0	856	2,163	2,802
35,800	35,850	0	36	1,082	1,721	0	848	2,152	2,791
35,850	35,900	0	28	1,072	1,711	0	840	2,141	2,780
35,900	35,950	0	20	1,061	1,700	0	832	2,131	2,770
35,950	36,000	0	12	1,051	1,690	0	824	2,120	2,759
36,000	36,050	0	4	1,040	1,679	0	816	2,110	2,749
36,050	36,100	0	0	1,030	1,669	0	808	2,099	2,738
36,100	36,150	0	0	1,019	1,658	0	800	2,089	2,728
36,150	36,200	0	0	1,008	1,647	0	792	2,078	2,717
36,200	36,250	0	0	998	1,637	0	784	2,068	2,707
36,250	36,300	0	0	987	1,626	0	776	2,057	2,696
36,300	36,350	0	0	977	1,616	0	768	2,047	2,686
36,350	36,400	0	0	966	1,605	0	760	2,036	2,675
36,400	36,450	0	0	956	1,595	0	752	2,026	2,665
36,450	36,500	0	0	945	1,584	0	744	2,015	2,654
36,500	36,550	0	0	935	1,574	0	736	2,005	2,644
36,550	36,600	0	0	924	1,563	0	728	1,994	2,633
36,600	36,650	0	0	914	1,553	0	720	1,984	2,623
36,650	36,700	0	0	903	1,542	0	712	1,973	2,612
36,700	36,750	0	0	893	1,532	0	704	1,962	2,601
36,750	36,800	0	0	882	1,521	0	696	1,952	2,591
36,800	36,850	0	0	872	1,511	0	688	1,941	2,580
36,850	36,900	0	0	861	1,500	0	680	1,931	2,570
36,900	36,950	0	0	851	1,490	0	672	1,920	2,559
36,950	37,000	0	0	840	1,479	0	664	1,910	2,549
37,000	37,050	0	0	829	1,468	0	656	1,899	2,538
37,050	37,100	0	0	819	1,458	0	648	1,889	2,528
37,100	37,150	0	0	808	1,447	0	640	1,878	2,517
37,150	37,200	0	0	798	1,437	0	632	1,868	2,507
37,200	37,250	0	0	787	1,426	0	624	1,857	2,496
37,250	37,300	0	0	777	1,416	0	616	1,847	2,486
37,300	37,350	0	0	766	1,405	0	608	1,836	2,475
37,350	37,400	0	0	756	1,395	0	600	1,826	2,465
37,400	37,450	0	0	745	1,384	0	592	1,815	2,454
37,450	37,500	0	0	735	1,374	0	584	1,805	2,444
37,500	37,550	0	0	724	1,363	0	576	1,794	2,433
37,550	37,600	0	0	714	1,353	0	568	1,783	2,422
37,600	37,650	0	0	703	1,342	0	560	1,773	2,412
37,650	37,700	0	0	693	1,332	0	552	1,762	2,401
37,700	37,750	0	0	682	1,321	0	544	1,752	2,391
37,750	37,800	0	0	671	1,310	0	536	1,741	2,380
37,800	37,850	0	0	661	1,300	0	528	1,731	2,370
37,850	37,900	0	0	650	1,289	0	520	1,720	2,359
37,900	37,950	0	0	640	1,279	0	512	1,710	2,349
37,950	38,000	0	0	629	1,268	0	504	1,699	2,338
38,000	38,050	0	0	619	1,258	0	496	1,689	2,328
38,050	38,100	0	0	608	1,247	0	488	1,678	2,317
38,100	38,150	0	0	598	1,237	0	480	1,668	2,307
38,150	38,200	0	0	587	1,226	0	472	1,657	2,296
38,200	38,250	0	0	577	1,216	0	464	1,647	2,286
38,250	38,300	0	0	566	1,205	0	457	1,636	2,275
38,300	38,350	0	0	556	1,195	0	449	1,626	2,265
38,350	38,400	0	0	545	1,184	0	441	1,615	2,254
38,400	38,450	0	0	535	1,174	0	433	1,604	2,243
38,450	38,500	0	0	524	1,163	0	425	1,594	2,233

(Continued)

2011 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—			
		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—			
38,500	38,550	0	0	514	1,153	0	417	1,583	2,222
38,550	38,600	0	0	503	1,142	0	409	1,573	2,212
38,600	38,650	0	0	492	1,131	0	401	1,562	2,201
38,650	38,700	0	0	482	1,121	0	393	1,552	2,191
38,700	38,750	0	0	471	1,110	0	385	1,541	2,180
38,750	38,800	0	0	461	1,100	0	377	1,531	2,170
38,800	38,850	0	0	450	1,089	0	369	1,520	2,159
38,850	38,900	0	0	440	1,079	0	361	1,510	2,149
38,900	38,950	0	0	429	1,068	0	353	1,499	2,138
38,950	39,000	0	0	419	1,058	0	345	1,489	2,128
39,000	39,050	0	0	408	1,047	0	337	1,478	2,117
39,050	39,100	0	0	398	1,037	0	329	1,468	2,107
39,100	39,150	0	0	387	1,026	0	321	1,457	2,096
39,150	39,200	0	0	377	1,016	0	313	1,447	2,086
39,200	39,250	0	0	366	1,005	0	305	1,436	2,075
39,250	39,300	0	0	356	995	0	297	1,425	2,064
39,300	39,350	0	0	345	984	0	289	1,415	2,054
39,350	39,400	0	0	335	974	0	281	1,404	2,043
39,400	39,450	0	0	324	963	0	273	1,394	2,033
39,450	39,500	0	0	313	952	0	265	1,383	2,022
39,500	39,550	0	0	303	942	0	257	1,373	2,012
39,550	39,600	0	0	292	931	0	249	1,362	2,001
39,600	39,650	0	0	282	921	0	241	1,352	1,991
39,650	39,700	0	0	271	910	0	233	1,341	1,980
39,700	39,750	0	0	261	900	0	225	1,331	1,970
39,750	39,800	0	0	250	889	0	217	1,320	1,959
39,800	39,850	0	0	240	879	0	209	1,310	1,949
39,850	39,900	0	0	229	868	0	201	1,299	1,938
39,900	39,950	0	0	219	858	0	193	1,289	1,928
39,950	40,000	0	0	208	847	0	185	1,278	1,917
40,000	40,050	0	0	198	837	0	177	1,267	1,906
40,050	40,100	0	0	187	826	0	169	1,257	1,896
40,100	40,150	0	0	177	816	0	161	1,246	1,885
40,150	40,200	0	0	166	805	0	153	1,236	1,875
40,200	40,250	0	0	156	795	0	145	1,225	1,864
40,250	40,300	0	0	145	784	0	137	1,215	1,854
40,300	40,350	0	0	134	773	0	129	1,204	1,843
40,350	40,400	0	0	124	763	0	121	1,194	1,833
40,400	40,450	0	0	113	752	0	113	1,183	1,822
40,450	40,500	0	0	103	742	0	105	1,173	1,812
40,500	40,550	0	0	92	731	0	97	1,162	1,801
40,550	40,600	0	0	82	721	0	89	1,152	1,791
40,600	40,650	0	0	71	710	0	81	1,141	1,780
40,650	40,700	0	0	61	700	0	73	1,131	1,770
40,700	40,750	0	0	50	689	0	65	1,120	1,759
40,750	40,800	0	0	40	679	0	57	1,110	1,749
40,800	40,850	0	0	29	668	0	49	1,099	1,738
40,850	40,900	0	0	19	658	0	41	1,088	1,727
40,900	40,950	0	0	8	647	0	33	1,078	1,717
40,950	41,000	0	0	*	637	0	25	1,067	1,706
41,000	41,050	0	0	0	626	0	17	1,057	1,696
41,050	41,100	0	0	0	616	0	9	1,046	1,685
41,100	41,150	0	0	0	605	0	**	1,036	1,675
41,150	41,200	0	0	0	594	0	0	1,025	1,664
41,200	41,250	0	0	0	584	0	0	1,015	1,654
41,250	41,300	0	0	0	573	0	0	1,004	1,643
41,300	41,350	0	0	0	563	0	0	994	1,633
41,350	41,400	0	0	0	552	0	0	983	1,622
41,400	41,450	0	0	0	542	0	0	973	1,612
41,450	41,500	0	0	0	531	0	0	962	1,601

* If the amount you are looking up from the worksheet is at least \$40,950 but less than \$40,964, and you have two qualifying children, your credit is \$1. Otherwise, you cannot take the credit.

** If the amount you are looking up from the worksheet is at least \$41,100 but less than \$41,132, and you have one qualifying child, your credit is \$3. Otherwise, you cannot take the credit.

(Continued)

2011 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—			
		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—			
41,500	41,550	0	0	0	521	0	0	952	1,591
41,550	41,600	0	0	0	510	0	0	941	1,580
41,600	41,650	0	0	0	500	0	0	931	1,570
41,650	41,700	0	0	0	489	0	0	920	1,559
41,700	41,750	0	0	0	479	0	0	909	1,548
41,750	41,800	0	0	0	468	0	0	899	1,538
41,800	41,850	0	0	0	458	0	0	888	1,527
41,850	41,900	0	0	0	447	0	0	878	1,517
41,900	41,950	0	0	0	437	0	0	867	1,506
41,950	42,000	0	0	0	426	0	0	857	1,496
42,000	42,050	0	0	0	415	0	0	846	1,485
42,050	42,100	0	0	0	405	0	0	836	1,475
42,100	42,150	0	0	0	394	0	0	825	1,464
42,150	42,200	0	0	0	384	0	0	815	1,454
42,200	42,250	0	0	0	373	0	0	804	1,443
42,250	42,300	0	0	0	363	0	0	794	1,433
42,300	42,350	0	0	0	352	0	0	783	1,422
42,350	42,400	0	0	0	342	0	0	773	1,412
42,400	42,450	0	0	0	331	0	0	762	1,401
42,450	42,500	0	0	0	321	0	0	752	1,391
42,500	42,550	0	0	0	310	0	0	741	1,380
42,550	42,600	0	0	0	300	0	0	730	1,369
42,600	42,650	0	0	0	289	0	0	720	1,359
42,650	42,700	0	0	0	279	0	0	709	1,348
42,700	42,750	0	0	0	268	0	0	699	1,338
42,750	42,800	0	0	0	257	0	0	688	1,327
42,800	42,850	0	0	0	247	0	0	678	1,317
42,850	42,900	0	0	0	236	0	0	667	1,306
42,900	42,950	0	0	0	226	0	0	657	1,296
42,950	43,000	0	0	0	215	0	0	646	1,285
43,000	43,050	0	0	0	205	0	0	636	1,275
43,050	43,100	0	0	0	194	0	0	625	1,264
43,100	43,150	0	0	0	184	0	0	615	1,254
43,150	43,200	0	0	0	173	0	0	604	1,243
43,200	43,250	0	0	0	163	0	0	594	1,233
43,250	43,300	0	0	0	152	0	0	583	1,222
43,300	43,350	0	0	0	142	0	0	573	1,212
43,350	43,400	0	0	0	131	0	0	562	1,201
43,400	43,450	0	0	0	121	0	0	551	1,190
43,450	43,500	0	0	0	110	0	0	541	1,180
43,500	43,550	0	0	0	100	0	0	530	1,169
43,550	43,600	0	0	0	89	0	0	520	1,159
43,600	43,650	0	0	0	78	0	0	509	1,148
43,650	43,700	0	0	0	68	0	0	499	1,138
43,700	43,750	0	0	0	57	0	0	488	1,127
43,750	43,800	0	0	0	47	0	0	478	1,117
43,800	43,850	0	0	0	36	0	0	467	1,106
43,850	43,900	0	0	0	26	0	0	457	1,096
43,900	43,950	0	0	0	15	0	0	446	1,085
43,950	44,000	0	0	0	*	0	0	436	1,075
44,000	44,050	0	0	0	0	0	0	425	1,064
44,050	44,100	0	0	0	0	0	0	415	1,054
44,100	44,150	0	0	0	0	0	0	404	1,043
44,150	44,200	0	0	0	0	0	0	394	1,033
44,200	44,250	0	0	0	0	0	0	383	1,022
44,250	44,300	0	0	0	0	0	0	372	1,011
44,300	44,350	0	0	0	0	0	0	362	1,001
44,350	44,400	0	0	0	0	0	0	351	990
44,400	44,450	0	0	0	0	0	0	341	980
44,450	44,500	0	0	0	0	0	0	330	969

* If the amount you are looking up from the worksheet is at least \$43,950 but less than \$43,998, and you have three qualifying children, your credit is \$5. Otherwise, you cannot take the credit.

(Continued)

2011 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—			
		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—			
44,500	44,550	0	0	0	0	0	0	320	959
44,550	44,600	0	0	0	0	0	0	309	948
44,600	44,650	0	0	0	0	0	0	299	938
44,650	44,700	0	0	0	0	0	0	288	927
44,700	44,750	0	0	0	0	0	0	278	917
44,750	44,800	0	0	0	0	0	0	267	906
44,800	44,850	0	0	0	0	0	0	257	896
44,850	44,900	0	0	0	0	0	0	246	885
44,900	44,950	0	0	0	0	0	0	236	875
44,950	45,000	0	0	0	0	0	0	225	864
45,000	45,050	0	0	0	0	0	0	214	853
45,050	45,100	0	0	0	0	0	0	204	843
45,100	45,150	0	0	0	0	0	0	193	832
45,150	45,200	0	0	0	0	0	0	183	822
45,200	45,250	0	0	0	0	0	0	172	811
45,250	45,300	0	0	0	0	0	0	162	801
45,300	45,350	0	0	0	0	0	0	151	790
45,350	45,400	0	0	0	0	0	0	141	780
45,400	45,450	0	0	0	0	0	0	130	769
45,450	45,500	0	0	0	0	0	0	120	759
45,500	45,550	0	0	0	0	0	0	109	748
45,550	45,600	0	0	0	0	0	0	99	738
45,600	45,650	0	0	0	0	0	0	88	727
45,650	45,700	0	0	0	0	0	0	78	717
45,700	45,750	0	0	0	0	0	0	67	706
45,750	45,800	0	0	0	0	0	0	57	696
45,800	45,850	0	0	0	0	0	0	46	685
45,850	45,900	0	0	0	0	0	0	35	674
45,900	45,950	0	0	0	0	0	0	25	664
45,950	46,000	0	0	0	0	0	0	14	653
46,000	46,050	0	0	0	0	0	0	*	643
46,050	46,100	0	0	0	0	0	0	0	632
46,100	46,150	0	0	0	0	0	0	0	622
46,150	46,200	0	0	0	0	0	0	0	611
46,200	46,250	0	0	0	0	0	0	0	601
46,250	46,300	0	0	0	0	0	0	0	590
46,300	46,350	0	0	0	0	0	0	0	580
46,350	46,400	0	0	0	0	0	0	0	569
46,400	46,450	0	0	0	0	0	0	0	559
46,450	46,500	0	0	0	0	0	0	0	548
46,500	46,550	0	0	0	0	0	0	0	538
46,550	46,600	0	0	0	0	0	0	0	527
46,600	46,650	0	0	0	0	0	0	0	517
46,650	46,700	0	0	0	0	0	0	0	506
46,700	46,750	0	0	0	0	0	0	0	495
46,750	46,800	0	0	0	0	0	0	0	485
46,800	46,850	0	0	0	0	0	0	0	474
46,850	46,900	0	0	0	0	0	0	0	464
46,900	46,950	0	0	0	0	0	0	0	453
46,950	47,000	0	0	0	0	0	0	0	443
47,000	47,050	0	0	0	0	0	0	0	432
47,050	47,100	0	0	0	0	0	0	0	422
47,100	47,150	0	0	0	0	0	0	0	411
47,150	47,200	0	0	0	0	0	0	0	401
47,200	47,250	0	0	0	0	0	0	0	390
47,250	47,300	0	0	0	0	0	0	0	380
47,300	47,350	0	0	0	0	0	0	0	369
47,350	47,400	0	0	0	0	0	0	0	359
47,400	47,450	0	0	0	0	0	0	0	348
47,450	47,500	0	0	0	0	0	0	0	338

* If the amount you are looking up from the worksheet is at least \$46,000 but less than \$46,044, and you have two qualifying children, your credit is \$5. Otherwise, you cannot take the credit.

(Continued)

2011 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—			
		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—			
47,500	47,550	0	0	0	0	0	0	0	327
47,550	47,600	0	0	0	0	0	0	0	316
47,600	47,650	0	0	0	0	0	0	0	306
47,650	47,700	0	0	0	0	0	0	0	295
47,700	47,750	0	0	0	0	0	0	0	285
47,750	47,800	0	0	0	0	0	0	0	274
47,800	47,850	0	0	0	0	0	0	0	264
47,850	47,900	0	0	0	0	0	0	0	253
47,900	47,950	0	0	0	0	0	0	0	243
47,950	48,000	0	0	0	0	0	0	0	232
48,000	48,050	0	0	0	0	0	0	0	222
48,050	48,100	0	0	0	0	0	0	0	211
48,100	48,150	0	0	0	0	0	0	0	201
48,150	48,200	0	0	0	0	0	0	0	190
48,200	48,250	0	0	0	0	0	0	0	180
48,250	48,300	0	0	0	0	0	0	0	169
48,300	48,350	0	0	0	0	0	0	0	159
48,350	48,400	0	0	0	0	0	0	0	148
48,400	48,450	0	0	0	0	0	0	0	137
48,450	48,500	0	0	0	0	0	0	0	127
48,500	48,550	0	0	0	0	0	0	0	116
48,550	48,600	0	0	0	0	0	0	0	106
48,600	48,650	0	0	0	0	0	0	0	95
48,650	48,700	0	0	0	0	0	0	0	85
48,700	48,750	0	0	0	0	0	0	0	74
48,750	48,800	0	0	0	0	0	0	0	64
48,800	48,850	0	0	0	0	0	0	0	53
48,850	48,900	0	0	0	0	0	0	0	43
48,900	48,950	0	0	0	0	0	0	0	32
48,950	49,000	0	0	0	0	0	0	0	22
49,000	49,050	0	0	0	0	0	0	0	11
49,050	49,078	0	0	0	0	0	0	0	3

How To Get Tax Help

You can get help with unresolved tax issues, order free publications and forms, ask tax questions, and get information from the IRS in several ways. By selecting the method that is best for you, you will have quick and easy access to tax help.

Free help with your return. Free help in preparing your return is available nationwide from IRS-certified volunteers. The Volunteer Income Tax Assistance (VITA) program is designed to help low-moderate income taxpayers and the Tax Counseling for the Elderly (TCE) program is designed to assist taxpayers age 60 and older with their tax returns. Most VITA and TCE sites offer free electronic filing and all volunteers will let you know about credits and deductions you may be entitled to claim. To find the nearest VITA or TCE site, visit IRS.gov or call 1-800-906-9887 or 1-800-829-1040.

As part of the TCE program, AARP offers the Tax-Aide counseling program. To find the nearest AARP Tax-Aide site, call 1-888-227-7669 or visit AARP's website at www.aarp.org/money/taxaide.

For more information on these programs, go to IRS.gov and enter keyword "VITA" in the upper right-hand corner.



Internet. You can access the IRS website at IRS.gov 24 hours a day, 7 days a week to:

- *E-file* your return. Find out about commercial tax preparation and *e-file* services available free to eligible taxpayers.
- Check the status of your 2011 refund. Go to IRS.gov and click on *Where's My Refund*. Wait at least 72 hours after the IRS acknowledges receipt of your e-filed return, or 3 to 4 weeks after mailing a paper return. If you filed Form 8379 with your return, wait 14 weeks (11 weeks if you filed electronically). Have your 2011 tax return available so you can provide your social security number, your filing status, and the exact whole dollar amount of your refund.
- Download forms, including talking tax forms, instructions, and publications.
- Order IRS products online.
- Research your tax questions online.
- Search publications online by topic or keyword.
- Use the online Internal Revenue Code, regulations, or other official guidance.
- View Internal Revenue Bulletins (IRBs) published in the last few years.
- Figure your withholding allowances using the withholding calculator online at www.irs.gov/individuals.
- Determine if Form 6251 must be filed by using our Alternative Minimum Tax (AMT) Assistant available online at www.irs.gov/individuals.
- Sign up to receive local and national tax news by email.
- Get information on starting and operating a small business.



Phone. Many services are available by phone.

- *Ordering forms, instructions, and publications.* Call 1-800-TAX-FORM (1-800-829-3676) to order current-year forms, instructions, and publications, and prior-year forms and instructions. You should receive your order within 10 days.
- *Asking tax questions.* Call the IRS with your tax questions at 1-800-829-1040.

- *Solving problems.* You can get face-to-face help solving tax problems every business day in IRS Taxpayer Assistance Centers. An employee can explain IRS letters, request adjustments to your account, or help you set up a payment plan. Call your local Taxpayer Assistance Center for an appointment. To find the number, go to www.irs.gov/localcontacts or look in the phone book under *United States Government, Internal Revenue Service*.
- *TTY/TDD equipment.* If you have access to TTY/TDD equipment, call 1-800-829-4059 to ask tax questions or to order forms and publications.
- *TeleTax topics.* Call 1-800-829-4477 to listen to pre-recorded messages covering various tax topics.
- *Refund information.* To check the status of your 2011 refund, call 1-800-829-1954 or 1-800-829-4477 (automated refund information 24 hours a day, 7 days a week). Wait at least 72 hours after the IRS acknowledges receipt of your e-filed return, or 3 to 4 weeks after mailing a paper return. If you filed Form 8379 with your return, wait 14 weeks (11 weeks if you filed electronically). Have your 2011 tax return available so you can provide your social security number, your filing status, and the exact whole dollar amount of your refund. If you check the status of your refund and are not given the date it will be issued, please wait until the next week before checking back.
- *Other refund information.* To check the status of a prior-year refund or amended return refund, call 1-800-829-1040.

Evaluating the quality of our telephone services. To ensure IRS representatives give accurate, courteous, and professional answers, we use several methods to evaluate the quality of our telephone services. One method is for a second IRS representative to listen in on or record random telephone calls. Another is to ask some callers to complete a short survey at the end of the call.



Walk-in. Many products and services are available on a walk-in basis.

- *Products.* You can walk in to many post offices, libraries, and IRS offices to pick up certain forms, instructions, and publications. Some IRS offices, libraries, grocery stores, copy centers, city and county government offices, credit unions, and office supply stores have a collection of products available to print from a CD or photocopy from reproducible proofs. Also, some IRS offices and libraries have the Internal Revenue Code, regulations, Internal Revenue Bulletins, and Cumulative Bulletins available for research purposes.
- *Services.* You can walk in to your local Taxpayer Assistance Center every business day for personal, face-to-face tax help. An employee can explain IRS letters, request adjustments to your tax account, or help you set up a payment plan. If you need to resolve a tax problem, have questions about how the tax law applies to your individual tax return, or you are more comfortable talking with someone in person, visit your local Taxpayer Assistance Center where you can spread out your records and talk with an IRS representative face-to-face. No appointment is necessary—just walk in. If you prefer, you can call your local Center and leave a message requesting an appointment to resolve a tax account issue. A representative will call you back within 2 business days to schedule an in-person appointment at your convenience. If you have an ongoing, complex tax account problem or a special need, such as a disability, an appointment can be requested. All other issues will be handled without an appointment. To find the number of your local office, go to www.irs.gov/localcontacts or look in the phone book under *United States Government, Internal Revenue Service*.



Mail. You can send your order for forms, instructions, and publications to the address below. You should receive a response within 10 days after your request is received.

Internal Revenue Service
1201 N. Mitsubishi Motorway
Bloomington, IL 61705-6613

Taxpayer Advocate Service. The Taxpayer Advocate Service (TAS) is your voice at the IRS. Our job is to ensure that every taxpayer is treated fairly, and that you know and understand your rights. We offer free help to guide you through the often-confusing process of resolving tax problems that you haven't been able to solve on your own. Remember, the worst thing you can do is nothing at all.

TAS can help if you can't resolve your problem with the IRS and:

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

If you qualify for our help, we'll do everything we can to get your problem resolved. You will be assigned to one advocate who will be with you at every turn. We have offices in every state, the District of Columbia, and Puerto Rico. Although TAS is independent within the IRS, our advocates know how to work with the IRS to get your problems resolved. And our services are always free.

As a taxpayer, you have rights that the IRS must abide by in its dealings with you. Our tax toolkit at www.TaxpayerAdvocate.irs.gov can help you understand these rights.

If you think TAS might be able to help you, call your local advocate, whose number is in your phone book and on our website at www.irs.gov/advocate. You can also call our toll-free number at 1-877-777-4778 or TTY/TDD 1-800-829-4059.

TAS also handles large-scale or systemic problems that affect many taxpayers. If you know of one of these broad issues, please report it to us through our Systemic Advocacy Management System at www.irs.gov/advocate.

Low Income Taxpayer Clinics (LITCs). Low Income Taxpayer Clinics (LITCs) are independent from the IRS. Some clinics serve individuals whose income is below a certain level and who need to resolve a tax problem. These clinics provide professional representation before the IRS or in court on audits, appeals, tax collection disputes, and other issues for free or for a small fee. Some clinics can provide information about taxpayer rights and responsibilities in many different languages for individuals who speak English as a second language. For more information and to find a clinic near you, see the LITC page on www.irs.gov/advocate or IRS Publication 4134, *Low Income Taxpayer Clinic List*. This publication is also available by calling 1-800-829-3676 or at your local IRS office.

Free tax services. Publication 910, IRS Guide to Free Tax Services, is your guide to IRS services and resources. Learn about free tax information from the IRS, including publications, services, and education and assistance programs. The publication also has an index of over 100 TeleTax topics (recorded tax information) you can listen to on the telephone. The majority of the information and services listed in this publication are available to you free of charge. If there is a fee associated with a resource or service, it is listed in the publication.

Accessible versions of IRS published products are available on request in a variety of alternative formats for people with disabilities.



DVD for tax products. *You can order Publication 1796, IRS Tax Products DVD, and obtain:*

- Current-year forms, instructions, and publications.
- Prior-year forms, instructions, and publications.
- Tax Map: an electronic research tool and finding aid.
- Tax law frequently asked questions.
- Tax Topics from the IRS telephone response system.
- Internal Revenue Code—Title 26 of the U.S. Code.
- Links to other Internet based Tax Research materials.
- Fill-in, print, and save features for most tax forms.
- Internal Revenue Bulletins.
- Toll-free and email technical support.
- Two releases during the year.
 - The first release will ship the beginning of January 2012.
 - The final release will ship the beginning of March 2012.

Purchase the DVD from National Technical Information Service (NTIS) at www.irs.gov/cdorders for \$30 (no handling fee) or call 1-877-233-6767 toll free to buy the DVD for \$30 (plus a \$6 handling fee).

Index

A

Adopted child (12)
 Adoption taxpayer identification number (ATIN) (16)
 Age test
 See: Qualifying child
 Alaska Permanent Fund dividends (8)
 Alimony (11)
 Annuities (11)
 Armed forces (11, 15, 25, 27)
 Assistance
 See: Tax help

B

Basic Allowance for Housing (BAH) (11)
 Basic Allowance for Subsistence (BAS) (11)

C

Child:
 Birth or death of (15)
 Foster child (12, 20, 23)
 Married child (16)
 Child support (11)
 Clergy (27)
 Combat zone pay (11, 27)
 Community property (5, 11)

D

Detailed examples (32)
 Disability benefits (10)
 Disallowance of the EIC (30)
 Dividend income (11)
 Divorced parents, special rule (19)

E

Earned income (9, 11)
 Earned income credit (EIC) (43-59)
 EITC Assistant (2)
 Extended active duty (15, 25)

F

Figuring EIC yourself (26, 28)
 Filing status:
 Head of household (6)

Married filing a joint return (6)
 Married filing separately (6)

Forms:

1040 (8, 37)
 1040X (6)
 2555 (7)
 2555-EZ (7)
 4029 (10)
 4361 (10)
 4797 (8, 37)
 4868 (6)
 8814 (8)
 8862 (30, 31)

Foster care payments (11)
 Foster child (12, 20, 23)
 Fraud (31)
 Free tax services (60)

H

Head of household (6)
 Help
 See: Tax help
 Home (25)
 Homeless (14, 25)

I

Income that is not earned income (11)
 Individual taxpayer identification number (ITIN) (6, 16)
 Inmate (11)
 Interest income (11)
 Investment income (7)
 IRS can figure EIC for you (28)

J

Joint return test
 See: Qualifying child

K

Kidnapped child (15)

M

Married child (16)
 Married filing a joint return (6)
 Married filing separately (6)
 Military:
 Combat pay (27)
 Nontaxable pay (11)
 Outside U.S. (15, 25)

Minister ([10](#), [27](#))
 More information
See: Tax help

N

Net earnings, self-employment ([10](#))
 Nonresident alien ([6](#))

O

Online help:
 EITC Assistant ([2](#))

P

Parents, divorced or separated ([19](#))
 Divorced parents ([19](#))
 Passive activity ([8](#), [37](#))
 Pensions ([11](#))
 Prisoner ([11](#))
 Publications
See: Tax help

Q

Qualifying child:
 Age test ([12](#))
 Home ([14](#))
 Joint return test ([12](#), [15](#))
 Of another person ([20](#))
 Permanently and totally disabled ([14](#))
 Relationship test ([12](#))
 Residency test ([12](#), [14](#))
 United States ([14](#))

R

Railroad retirement benefits ([11](#))
 Registered domestic partner ([11](#))
 Relationship test
See: Qualifying child
 Residency test
See: Qualifying child

S

Salaries, wages, and tips ([10](#))
 Same-sex spouse ([11](#))
 Schedules:
 C or C-EZ ([10](#))

E ([8](#), [37](#))
 EIC ([29](#), [35](#))
 SE ([29](#))

School ([14](#))
 Self-employed persons ([29](#))
 Self-employment income ([10](#))
 Self-employment tax ([29](#))
 Separated parents ([19](#))
 Separated parents, special rule ([19](#))
 Social security benefits ([11](#))
 Social security number (SSN) ([5](#), [16](#))
 Statutory employee ([10](#), [29](#))
 Strike benefits ([10](#))
 Student ([14](#))

T

Tax help ([60](#))
 Taxpayer Advocate ([62](#))
 Taxpayer identification number:
 Adoption taxpayer identification number (ATIN) ([16](#))
 Individual taxpayer identification number (ITIN) ([6](#), [16](#))
 Social security number (SSN) ([5](#), [16](#))
 Tiebreaker rules ([16](#))
 Tips, wages, and salaries ([10](#))
 TTY/TDD information ([60](#))

U

Unemployment compensation ([11](#))
 United States ([14](#), [25](#))

V

Veterans' benefits ([11](#))

W

Wages, salaries, and tips ([10](#))
 Welfare benefits ([11](#))
 Workers' compensation benefits ([11](#))
 Workfare payments ([11](#))
 Worksheet 1 ([8](#))
 Worksheet 2 ([8](#))

EIC Eligibility Checklist

<i>You may claim the EIC if you answer "Yes" to all the following questions.*</i>		
	Yes	No
<p>1. Is your AGI less than:</p> <ul style="list-style-type: none"> • \$13,660 (\$18,740 for married filing jointly) if you do not have a qualifying child, • \$36,052 (\$41,132 for married filing jointly) if you have one qualifying child, • \$40,964 (\$46,044 for married filing jointly) if you have two qualifying children, or • \$43,998 (\$49,078 for married filing jointly) if you have more than two qualifying children? (See Rule 1.) 	<input type="checkbox"/>	<input type="checkbox"/>
2. Do you, your spouse, and your qualifying child each have a valid SSN? (See Rule 2 .)	<input type="checkbox"/>	<input type="checkbox"/>
<p>3. Is your filing status married filing jointly, head of household, qualifying widow(er), or single? (See Rule 3.)</p> <p>Caution: If you or your spouse is a nonresident alien, answer "Yes" only if your filing status is married filing jointly. (See Rule 4.)</p>	<input type="checkbox"/>	<input type="checkbox"/>
4. Answer "Yes" if you are not filing Form 2555 or Form 2555-EZ. Otherwise, answer "No." (See Rule 5 .)	<input type="checkbox"/>	<input type="checkbox"/>
5. Is your investment income \$3,150 or less? (See Rule 6 .)	<input type="checkbox"/>	<input type="checkbox"/>
<p>6. Is your total earned income at least \$1 but less than:</p> <ul style="list-style-type: none"> • \$13,660 (\$18,740 for married filing jointly) if you do not have a qualifying child, • \$36,052 (\$41,132 for married filing jointly) if you have one qualifying child, • \$40,964 (\$46,044 for married filing jointly) if you have two qualifying children, or • \$43,998 (\$49,078 for married filing jointly) if you have more than two qualifying children? (See Rules 7 and 15.) 	<input type="checkbox"/>	<input type="checkbox"/>
<p>7. Answer "Yes" if you (and your spouse if filing a joint return) are not a qualifying child of another taxpayer. Otherwise, answer "No." (See Rules 10 and 13.)</p> <p>STOP: If you have a qualifying child, answer questions 8 and 9 and skip 10–12. If you do not have a qualifying child, skip questions 8 and 9 and answer 10–12.*</p>	<input type="checkbox"/>	<input type="checkbox"/>
8. Does your child meet the relationship, age, residency, and joint return tests for a qualifying child? (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 does not 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 2011? (See Rule 11 .)	<input type="checkbox"/>	<input type="checkbox"/>
11. Answer "Yes" if you (and your spouse if filing a joint return) cannot be claimed as a dependent on anyone else's return. Answer "No" if you (or your spouse if filing a joint return) can be claimed as a dependent on someone else's return. (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"/>
<p>*PERSONS WITH A QUALIFYING CHILD: If you answered "Yes" to questions 1 through 9, you can claim the EIC. 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.</p> <p>PERSONS WITHOUT A QUALIFYING CHILD: If you answered "Yes" to questions 1 through 7, and 10 through 12, you can claim the EIC.</p> <p>If you answered "No" to any question that applies to you: You cannot claim the EIC.</p>		



IRS Federal Income Tax Publications provided by efile.com

This publication should serve as a relevant source for up-to-date tax answers to your tax questions.

Unlike most tax forms, many tax publications do not get updated annually. You can also use the latest publication for previous tax years.

You will find the most relevant tax topics covered on efile.com as well.

Here is a list of hardcopy [Federal IRS Tax Forms](#) for you to download.

You can start, prepare and efile a tax return for the current tax year at <http://www.efile.com>.

If you don't like to prepare taxes on your own, consider working with a LIVE [efile.com Tax Professional](#). Simply upload your tax document and an accountant or CPA will prepare and efile your tax returns for you.

Estimate your federal income taxes for free with the efile.com [Federal Income Tax Calculator](#).

Get fast online [tax answers to your tax questions](#).

If you have further questions, please [contact an efile.com support representative](#).

If you want to work with a tax professional to prepare your return, please [contact an efile.com CPA or TaxPro](#).