



Department of the Treasury  
Internal Revenue Service

**Publication 596**  
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# Earned Income Credit (EIC)

For use in preparing **2012** Returns

ARE YOU  
ELIGIBLE



Look inside for...

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Detailed Examples

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How To Get Online Help

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Eligibility Requirements

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## 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 \$50,270. 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><b>1.</b> Your adjusted gross income (AGI) must be less than:</p> <ul style="list-style-type: none"> <li>• \$45,060 (\$50,270 for married filing jointly) if you have three or more qualifying children,</li> <li>• \$41,952 (\$47,162 for married filing jointly) if you have two qualifying children,</li> <li>• \$36,920 (\$42,130 for married filing jointly) if you have one qualifying child, or</li> <li>• \$13,980 (\$19,190 for married filing jointly) if you do not have a qualifying child.</li> </ul>	<p><b>2.</b> You must have a valid social security number.</p> <p><b>3.</b> Your filing status cannot be “Married filing separately.”</p> <p><b>4.</b> You must be a U.S. citizen or resident alien all year.</p> <p><b>5.</b> You cannot file Form 2555 or Form 2555-EZ (relating to foreign earned income).</p> <p><b>6.</b> Your investment income must be \$3,200 or less.</p> <p><b>7.</b> You must have earned income.</p>	<p><b>8.</b> Your child must meet the relationship, age, residency, and joint return tests.</p> <p><b>9.</b> Your qualifying child cannot be used by more than one person to claim the EIC.</p> <p><b>10.</b> You cannot be a qualifying child of another person.</p>	<p><b>11.</b> You must be at least age 25 but under age 65.</p> <p><b>12.</b> You cannot be the dependent of another person.</p> <p><b>13.</b> You cannot be a qualifying child of another person.</p> <p><b>14.</b> You must have lived in the United States more than half of the year.</p>	<p><b>15.</b> Your earned income must be less than:</p> <ul style="list-style-type: none"> <li>• \$45,060 (\$50,270 for married filing jointly) if you have three or more qualifying children,</li> <li>• \$41,952 (\$47,162 for married filing jointly) if you have two qualifying children,</li> <li>• \$36,920 (\$42,130 for married filing jointly) if you have one qualifying child, or</li> <li>• \$13,980 (\$19,190 for married filing jointly) if you do not have a qualifying child.</li> </ul>

### 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 2012.

- 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 \$13,980 (\$19,190 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](http://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 2012**

**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 \$45,060 (\$50,270 if married filing jointly),
- You have two qualifying children and you earned less than \$41,952 (\$47,162 if married filing jointly),
- You have one qualifying child and you earned less than \$36,920 (\$42,130 if married filing jointly), or
- You do not have a qualifying child and you earned less than \$13,980 (\$19,190 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 \$3,200. See [Rule 6](#).

## **Future Developments**

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

## **Reminders**

**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](http://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. 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.

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Internal Revenue Service  
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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.

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### Rule 1 AGI limits

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

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

- \$45,060 (\$50,270 for married filing jointly) if you have three or more qualifying children,
- \$41,952 (\$47,162 for married filing jointly) if you have two qualifying children,
- \$36,920 (\$42,130 for married filing jointly) if you have one qualifying child, or
- \$13,980 (\$19,190 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.

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### Example: AGI exceeds limit

**Example.** Your AGI is \$37,550, you are single, and you have one qualifying child. You cannot claim the EIC because your AGI is not less than \$36,920. However, if your filing status was married filing jointly, you might be able to claim the EIC because your AGI is less than \$42,130.

**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](#).

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### 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, but only if that authorization is still valid.

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

**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](http://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.

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### **Rule 3**

*Married person's filing status*

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## **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.

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### **Rule 4**

*Nonresident alien*

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## **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).



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**Rule 5**

*Foreign earned income*

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**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.

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**Rule 6**

*Investment income*

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**Rule 6 Your Investment Income Must Be \$3,200 or Less**

You cannot claim the earned income credit unless your investment income is \$3,200 or less. If your investment income is more than \$3,200, you cannot claim the credit.

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

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

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



**Worksheet 1. Investment Income If You Are Filing Form 1040**

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

**Interest and Dividends**

- 1. Enter any amount from Form 1040, line 8a. 1. \_\_\_\_\_
- 2. Enter any amount from Form 1040, line 8b, plus any amount on Form 8814, line 1b. 2. \_\_\_\_\_
- 3. Enter any amount from Form 1040, line 9a. 3. \_\_\_\_\_
- 4. Enter the amount from Form 1040, line 21, that is from Form 8814 if you are filing that form to report your child's interest and dividend income on your return. (If your child received an Alaska Permanent Fund dividend, use Worksheet 2 in this chapter to figure the amount to enter on this line.) 4. \_\_\_\_\_

**Capital Gain Net Income**

- 5. Enter the amount from Form 1040, line 13. If the amount on that line is a loss, enter -0-. 5. \_\_\_\_\_
- 6. Enter any gain from Form 4797, Sales of Business Property, line 7. If the amount on that line is a loss, enter -0-. (But, if you completed lines 8 and 9 of Form 4797, enter the amount from line 9 instead.) 6. \_\_\_\_\_
- 7. Subtract line 6 of this worksheet from line 5 of this worksheet. (If the result is less than zero, enter -0-.) 7. \_\_\_\_\_

**Royalties and Rental Income from Personal Property**

- 8. Enter any royalty income from Schedule E, line 23b, plus any income from the rental of personal property shown on Form 1040, line 21. 8. \_\_\_\_\_
- 9. Enter any expenses from Schedule E, line 20, related to royalty income, plus any expenses from the rental of personal property deducted on Form 1040, line 36. 9. \_\_\_\_\_
- 10. Subtract the amount on line 9 of this worksheet from the amount on line 8. (If the result is less than zero, enter -0-.) 10. \_\_\_\_\_

**Passive Activities**

- 11. Enter the total of any net income from passive activities (such as income included on Schedule E, line 26, 29a (col. (g)), 34a (col. (d)), or 40). (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 **\$3,200**?
  - Yes.** You cannot take the credit.
  - No.** Go to *Step 3* 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 *Rule 7*, 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).

**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.

**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.

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### Rule 8

Qualifying child

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## 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 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.)

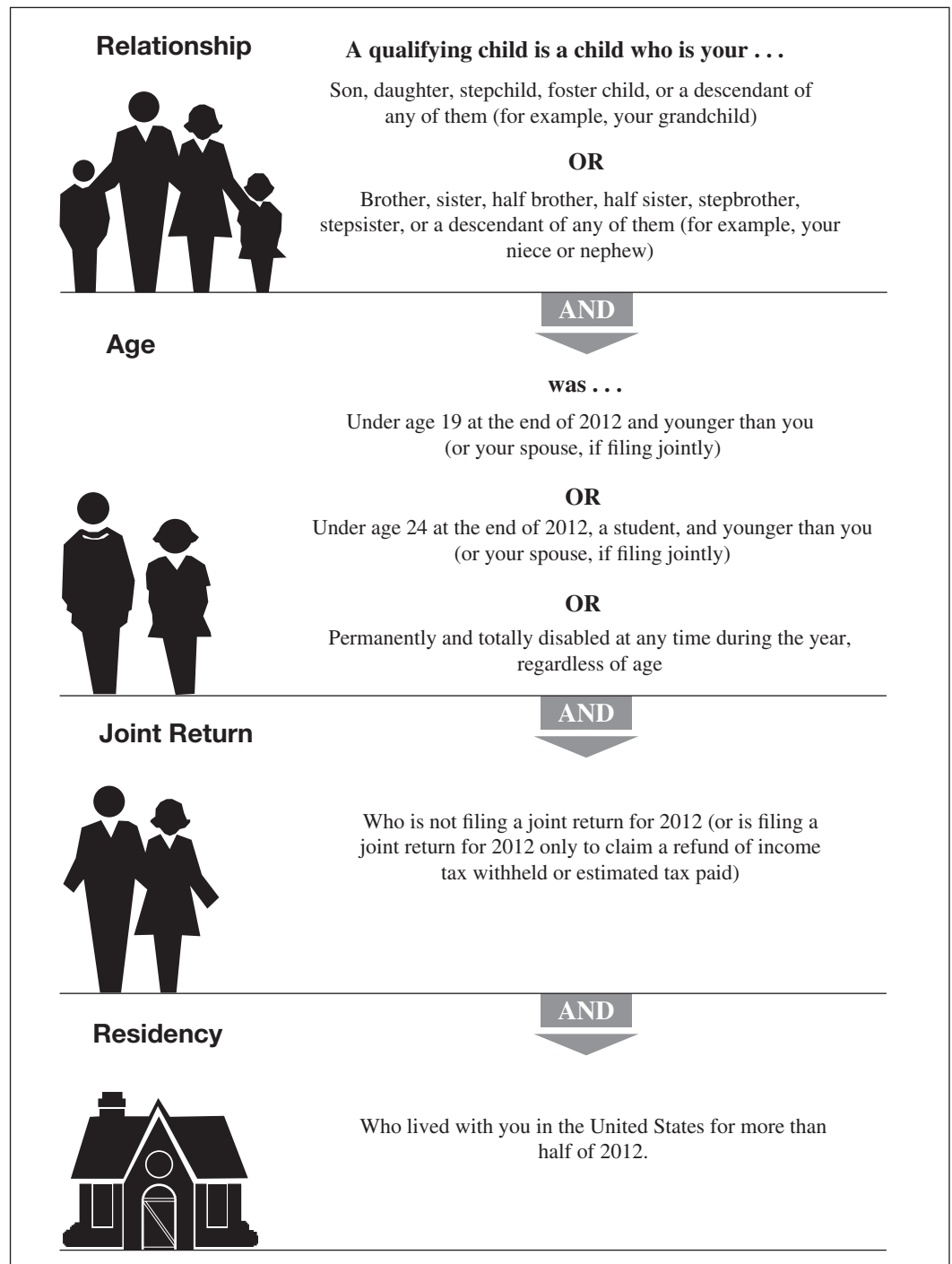
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### Example:

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 2012 and younger than you (or your spouse, if filing jointly),
2. Under age 24 at the end of 2012, a student, and younger than you (or your spouse, if filing jointly), or



3. Permanently and totally disabled at any time during 2012, regardless of age.

The following examples and definitions clarify the age test.

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**Example 1:**

*Child not under age 19*

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**Example 2:**

*Child not younger than you or your spouse*

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**Example 3:**

*Child younger than your spouse but not younger than you*

**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.** 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.** 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 Test

Your child must have lived with you in the United States for more than half of 2012. 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 2012 is treated as having lived with you for more than half of 2012 if your home was the child's home for more than half the time he or she was alive in 2012.

**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 to claim a refund of income tax withheld or estimated tax paid.

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### Example 1:

*Child files joint return*

**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:

*Child files joint return only as claim for refund*

**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:

*Child files joint return to claim American opportunity credit*

**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. Because claiming the American opportunity credit is their reason for filing the return, they are not filing it only to claim a refund of income tax withheld or estimated tax paid. The exception to the joint return test does not apply, so your son is not your qualifying child.

**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 2012 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. However, only one of these persons can actually treat the child as a qualifying child. Only that person can use the child as a qualifying child to take all of the following tax benefits (provided the person is eligible for each benefit).

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

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

The tiebreaker rules, which follow, explain who, if 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 2012, 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.

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**Examples 9 and 10:**

*Separated parents*

**Example 9.** You, your husband, and your 10-year-old son Joey lived together until August 1, 2012, 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 2012, 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](#).

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**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 2012, 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 2012.
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 2012 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 2012.

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



**Examples 1 and 2:**

*Child lived with divorced parent and grandparent*

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 2012 tax return, and does not file a 2012 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

A

B

C's

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.

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### Rule 11

Age

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

You must be at least age 25 but under age 65 at the end of 2012. 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 2012. It does not matter which spouse meets the age test, as long as one of the spouses does.

You meet the age test if you were born after December 31, 1947, and before January 2, 1988. If you are married filing a joint return, you meet the age test if either you or your spouse was born after December 31, 1947, and before January 2, 1988.

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 2012, 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 2012. You are age 67. Your spouse would have been age 65 in November 2012. Because your spouse was under age 65 when she died, you meet the age test.

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### Examples 1, 2, and 3:

Age

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### Rule 12

Dependent of another person

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## 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 \$9,750 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 \$19,500 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 2012, 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 \$9,750 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 to claim a refund of income tax withheld or estimated tax paid. But neither you nor your spouse can be claimed as a dependent by another person if you claim the EIC on your joint return.

**Example 1.** You are 26 years old. You and your wife live with your parents and had \$800 of wages from part-time jobs and no other income. Neither you nor your wife is required to file a tax return. You 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.

**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 \$63 and get a refund of that amount. Because claiming the EIC is your reason for filing the return, you are not filing it only to claim a refund of income tax withheld or estimated tax paid. Your parents cannot claim an exemption for either you or your wife.

**Rule 13***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).

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

**Child of person not required to file a return.** You 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 2012 tax return, and does not file a 2012 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.

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**Rule 14**

*Main home in United States*

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## **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 Earned Income Limits

Your earned income must be less than:

- \$45,060 (\$50,270 for married filing jointly) if you have three or more qualifying children,
- \$41,952 (\$47,162 for married filing jointly) if you have two qualifying children,
- \$36,920 (\$42,130 for married filing jointly) if you have one qualifying child, or
- \$13,980 (\$19,190 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.

- \$6,200 if you have no children.
- \$9,300 if you have one child.
- \$13,050 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 \$3,169. 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 \$3,169 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 \$2,094. 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)

Nontaxable combat pay election ▶

Add lines . . . . your total payments

**Refund**

- 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.
- 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.
- Complete all other parts of your return that apply to you.
- 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)).
- 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 2012 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 2012 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 \$4,520, 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 1 of Schedule C or C-EZ in Part 3 when you complete EIC Worksheet B.

## Schedule EIC

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



*If you are required to complete and attach Schedule EIC but 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 2012.*

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 2012 return to claim the credit for 2012. 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 2012 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 2012 return affect whether you need to attach Form 8862 to your 2012 return or to a later return. The following examples demonstrate whether Form 8862 is required for 2012 or 2013.

### **Example:**

*Form 8862 required for 2012*

**Example 1.** You filed your 2011 tax return in March 2012 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 2012, 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 2012. To claim the EIC with a qualifying child on your 2012 return, you must complete and attach Form 8862 to that return. However, to claim the EIC without a qualifying child on your 2012 return, you do not need to file Form 8862.

**Example:**

Form 8862 required  
for 2013

**Example 2.** The facts are the same as in *Example 1*, except that you received the statutory notice of deficiency in February 2013. Because the 90-day period referred to in the statutory notice is not over when you are ready to file your return for 2012, you should not attach Form 8862 to your 2012 return. However, to claim the EIC with a qualifying child for 2013, you must complete and attach Form 8862 to your return for that year. To claim the EIC without a qualifying child for 2013, 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 2012 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 2012 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 2011 tax return, which you filed in March 2012. 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 2012, 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 2012. 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 4.** The facts are the same as in *Example 3*, except that your 2011 EIC was not denied until after you filed your 2012 return. You cannot claim the EIC for tax year 2013 or 2014. To claim the EIC on your return for 2015, 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 2011 tax return, which you filed in February 2012. The IRS determined you were not entitled to the EIC and that your error was due to fraud. In September 2012, 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 2012. You cannot claim the EIC for tax years 2012 through 2021. To claim the EIC on your return for 2022, you must complete and attach Form 8862 to your return for that year.

## Chapter 6.

## Detailed Examples



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

### Example:

*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 2012. 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 2012.

Cynthia and Jerry have the 2012 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 \$3,200, 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 \$47,162, 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 \$4,662. They enter \$4,662 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 \$4,557 on line 5.
5. They enter \$4,557 on line 6. This is the smaller of the line 2 amount (\$4,662) and the line 5 amount (\$4,557).
6. The Greys enter \$4,557 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—							
25,000	25,050	0	1,901	3,565	4,219	0	2,733	4,662	5,317
25,050	25,100	0	1,893	3,554	4,209	0	2,725	4,652	5,306
25,100	25,150	0	1,885	3,544	4,198	0	2,717	4,641	5,296
25,150	25,200	0	1,877	3,533	4,188	0	2,709	4,631	5,285
25,200	25,250	0	1,869	3,523	4,177	0	2,701	4,620	5,274
25,250	25,300	0	1,861	3,512	4,167	0	2,693	4,609	5,264
25,300	25,350	0	1,853	3,502	4,156	0	2,685	4,599	5,253
25,350	25,400	0	1,845	3,491	4,146	0	2,677	4,588	5,243
25,400	25,450	0	1,837	3,481	4,135	0	2,669	4,578	5,232
25,450	25,500	0	1,829	3,470	4,125	0	2,661	4,567	5,222
25,500	25,550	0	1,821	3,460	4,114	0	2,653	4,557	5,211
25,550	25,600	0	1,813	3,449	4,104	0	2,645	4,546	5,201
25,600	25,650	0	1,805	3,439	4,093	0	2,637	4,536	5,190
25,650	25,700	0	1,797	3,428	4,082	0	2,629	4,525	5,180
25,700	25,750	0	1,789	3,417	4,072	0	2,621	4,515	5,169
25,750	25,800	0	1,781	3,407	4,061	0	2,613	4,504	5,159
25,800	25,850	0	1,773	3,396	4,051	0	2,606	4,494	5,148
25,850	25,900	0	1,765	3,386	4,040	0	2,598	4,483	5,138
25,900	25,950	0	1,757	3,375	4,030	0	2,590	4,473	5,127
25,950	26,000	0	1,749	3,365	4,019	0	2,582	4,462	5,117
26,000	26,050	0	1,741	3,354	4,009	0	2,574	4,452	5,106
26,050	26,100	0	1,733	3,344	3,998	0	2,566	4,441	5,095
26,100	26,150	0	1,725	3,333	3,988	0	2,558	4,430	5,085
26,150	26,200	0	1,717	3,323	3,977	0	2,550	4,420	5,074
26,200	26,250	0	1,709	3,312	3,967	0	2,542	4,409	5,064
26,250	26,300	0	1,701	3,302	3,956	0	2,534	4,399	5,053
26,300	26,350	0	1,693	3,291	3,946	0	2,526	4,388	5,043
26,350	26,400	0	1,685	3,281	3,935	0	2,518	4,378	5,032
26,400	26,450	0	1,677	3,270	3,925	0	2,510	4,367	5,022
26,450	26,500	0	1,669	3,260	3,914	0	2,502	4,357	5,011

**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 \$8,000 from a part-time job. She also received a taxable pension of \$6,400. Sharon had no other income. Her AGI on line 22 of Form 1040A is \$14,400 (\$8,000 + \$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 (\$14,400) is not less than \$13,980, 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	4,662
---	-------

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 \$7,800 (\$13,000 if married filing jointly)?
- 1 or more qualifying children, is the amount on line 3 less than \$17,100 (\$22,300 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	4,557
---	-------

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	4,557
---	-------

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

## Reminder—

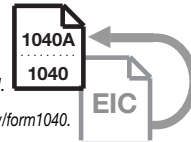
- ✓ If you have a qualifying child, complete and attach Schedule EIC.



If your EIC for a year after 1996 was reduced or disallowed, see Form 8862, who must file, earlier, to find out if you must file Form 8862 to take the credit for 2012.

**SCHEDULE EIC**  
**(Form 1040A or 1040)**

**Earned Income Credit**  
**Qualifying Child Information**



OMB No. 1545-0074

**2012**

Attachment  
Sequence No. **43**

Department of the Treasury  
Internal Revenue Service (99)

- ▶ Complete and attach to Form 1040A or 1040 only if you have a qualifying child.
- ▶ Information about Schedule EIC (Form 1040A or 1040) and its instructions is at [www.irs.gov/form1040](http://www.irs.gov/form1040).

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**

	Child 1	Child 2	Child 3
<b>1 Child's name</b> 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:
<b>2 Child's SSN</b> 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 2012. If your child was born and died in 2012 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	
<b>3 Child's year of birth</b>	Year <u>2 0 0 4</u> <small>If born after 1993 and the child was younger than you (or your spouse, if filing jointly), skip lines 4a and 4b; go to line 5.</small>	Year <u>2 0 0 6</u> <small>If born after 1993 and the child was younger than you (or your spouse, if filing jointly), skip lines 4a and 4b; go to line 5.</small>	Year _____ <small>If born after 1993 and the child was younger than you (or your spouse, if filing jointly), skip lines 4a and 4b; go to line 5.</small>
<b>4 a</b> Was the child under age 24 at the end of 2012, a student, and younger than you (or your spouse, if filing jointly)?	<input type="checkbox"/> Yes. <input type="checkbox"/> No. Go to line 5. Go to line 4b.	<input type="checkbox"/> Yes. <input type="checkbox"/> No. Go to line 5. Go to line 4b.	<input type="checkbox"/> Yes. <input type="checkbox"/> No. Go to line 5. Go to line 4b.
<b>b</b> Was the child permanently and totally disabled during any part of 2012?	<input type="checkbox"/> Yes. <input type="checkbox"/> No. Go to line 5. The child is not a qualifying child.	<input type="checkbox"/> Yes. <input type="checkbox"/> No. Go to line 5. The child is not a qualifying child.	<input type="checkbox"/> Yes. <input type="checkbox"/> No. Go to line 5. The child is not a qualifying child.
<b>5 Child's relationship to you</b> (for example, son, daughter, grandchild, niece, nephew, foster child, etc.)	son	daughter	
<b>6 Number of months child lived with you in the United States during 2012</b>  • If the child lived with you for more than half of 2012 but less than 7 months, enter "7." • If the child was born or died in 2012 and your home was the child's home for more than half the time he or she was alive during 2012, enter "12."	<u>12</u> months Do not enter more than 12 months.	<u>12</u> months Do not enter more than 12 months.	<u>        </u> months Do not enter more than 12 months.

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

Cat. No. 13339M

Schedule EIC (Form 1040A or 1040) 2012

# Appendix

## 2012 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)



2012 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)



## 2012 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	465	2,066	2,430	2,734	465	2,066	2,430	2,734
6,100	6,150	469	2,083	2,450	2,756	469	2,083	2,450	2,756
6,150	6,200	472	2,100	2,470	2,779	472	2,100	2,470	2,779
6,200	6,250	475	2,117	2,490	2,801	475	2,117	2,490	2,801
6,250	6,300	475	2,134	2,510	2,824	475	2,134	2,510	2,824
6,300	6,350	475	2,151	2,530	2,846	475	2,151	2,530	2,846
6,350	6,400	475	2,168	2,550	2,869	475	2,168	2,550	2,869
6,400	6,450	475	2,185	2,570	2,891	475	2,185	2,570	2,891
6,450	6,500	475	2,202	2,590	2,914	475	2,202	2,590	2,914
6,500	6,550	475	2,219	2,610	2,936	475	2,219	2,610	2,936
6,550	6,600	475	2,236	2,630	2,959	475	2,236	2,630	2,959
6,600	6,650	475	2,253	2,650	2,981	475	2,253	2,650	2,981
6,650	6,700	475	2,270	2,670	3,004	475	2,270	2,670	3,004
6,700	6,750	475	2,287	2,690	3,026	475	2,287	2,690	3,026
6,750	6,800	475	2,304	2,710	3,049	475	2,304	2,710	3,049
6,800	6,850	475	2,321	2,730	3,071	475	2,321	2,730	3,071
6,850	6,900	475	2,338	2,750	3,094	475	2,338	2,750	3,094
6,900	6,950	475	2,355	2,770	3,116	475	2,355	2,770	3,116
6,950	7,000	475	2,372	2,790	3,139	475	2,372	2,790	3,139
7,000	7,050	475	2,389	2,810	3,161	475	2,389	2,810	3,161
7,050	7,100	475	2,406	2,830	3,184	475	2,406	2,830	3,184
7,100	7,150	475	2,423	2,850	3,206	475	2,423	2,850	3,206
7,150	7,200	475	2,440	2,870	3,229	475	2,440	2,870	3,229
7,200	7,250	475	2,457	2,890	3,251	475	2,457	2,890	3,251
7,250	7,300	475	2,474	2,910	3,274	475	2,474	2,910	3,274
7,300	7,350	475	2,491	2,930	3,296	475	2,491	2,930	3,296
7,350	7,400	475	2,508	2,950	3,319	475	2,508	2,950	3,319
7,400	7,450	475	2,525	2,970	3,341	475	2,525	2,970	3,341
7,450	7,500	475	2,542	2,990	3,364	475	2,542	2,990	3,364
7,500	7,550	475	2,559	3,010	3,386	475	2,559	3,010	3,386
7,550	7,600	475	2,576	3,030	3,409	475	2,576	3,030	3,409
7,600	7,650	475	2,593	3,050	3,431	475	2,593	3,050	3,431
7,650	7,700	475	2,610	3,070	3,454	475	2,610	3,070	3,454
7,700	7,750	475	2,627	3,090	3,476	475	2,627	3,090	3,476
7,750	7,800	475	2,644	3,110	3,499	475	2,644	3,110	3,499
7,800	7,850	471	2,661	3,130	3,521	475	2,661	3,130	3,521
7,850	7,900	467	2,678	3,150	3,544	475	2,678	3,150	3,544
7,900	7,950	463	2,695	3,170	3,566	475	2,695	3,170	3,566
7,950	8,000	459	2,712	3,190	3,589	475	2,712	3,190	3,589
8,000	8,050	456	2,729	3,210	3,611	475	2,729	3,210	3,611
8,050	8,100	452	2,746	3,230	3,634	475	2,746	3,230	3,634
8,100	8,150	448	2,763	3,250	3,656	475	2,763	3,250	3,656
8,150	8,200	444	2,780	3,270	3,679	475	2,780	3,270	3,679
8,200	8,250	440	2,797	3,290	3,701	475	2,797	3,290	3,701
8,250	8,300	436	2,814	3,310	3,724	475	2,814	3,310	3,724
8,300	8,350	433	2,831	3,330	3,746	475	2,831	3,330	3,746
8,350	8,400	429	2,848	3,350	3,769	475	2,848	3,350	3,769
8,400	8,450	425	2,865	3,370	3,791	475	2,865	3,370	3,791
8,450	8,500	421	2,882	3,390	3,814	475	2,882	3,390	3,814

(Continued)

2012 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	417	2,899	3,410	3,836	475	2,899	3,410	3,836
8,550	8,600	413	2,916	3,430	3,859	475	2,916	3,430	3,859
8,600	8,650	410	2,933	3,450	3,881	475	2,933	3,450	3,881
8,650	8,700	406	2,950	3,470	3,904	475	2,950	3,470	3,904
8,700	8,750	402	2,967	3,490	3,926	475	2,967	3,490	3,926
8,750	8,800	398	2,984	3,510	3,949	475	2,984	3,510	3,949
8,800	8,850	394	3,001	3,530	3,971	475	3,001	3,530	3,971
8,850	8,900	391	3,018	3,550	3,994	475	3,018	3,550	3,994
8,900	8,950	387	3,035	3,570	4,016	475	3,035	3,570	4,016
8,950	9,000	383	3,052	3,590	4,039	475	3,052	3,590	4,039
9,000	9,050	379	3,069	3,610	4,061	475	3,069	3,610	4,061
9,050	9,100	375	3,086	3,630	4,084	475	3,086	3,630	4,084
9,100	9,150	371	3,103	3,650	4,106	475	3,103	3,650	4,106
9,150	9,200	368	3,120	3,670	4,129	475	3,120	3,670	4,129
9,200	9,250	364	3,137	3,690	4,151	475	3,137	3,690	4,151
9,250	9,300	360	3,154	3,710	4,174	475	3,154	3,710	4,174
9,300	9,350	356	3,169	3,730	4,196	475	3,169	3,730	4,196
9,350	9,400	352	3,169	3,750	4,219	475	3,169	3,750	4,219
9,400	9,450	348	3,169	3,770	4,241	475	3,169	3,770	4,241
9,450	9,500	345	3,169	3,790	4,264	475	3,169	3,790	4,264
9,500	9,550	341	3,169	3,810	4,286	475	3,169	3,810	4,286
9,550	9,600	337	3,169	3,830	4,309	475	3,169	3,830	4,309
9,600	9,650	333	3,169	3,850	4,331	475	3,169	3,850	4,331
9,650	9,700	329	3,169	3,870	4,354	475	3,169	3,870	4,354
9,700	9,750	326	3,169	3,890	4,376	475	3,169	3,890	4,376
9,750	9,800	322	3,169	3,910	4,399	475	3,169	3,910	4,399
9,800	9,850	318	3,169	3,930	4,421	475	3,169	3,930	4,421
9,850	9,900	314	3,169	3,950	4,444	475	3,169	3,950	4,444
9,900	9,950	310	3,169	3,970	4,466	475	3,169	3,970	4,466
9,950	10,000	306	3,169	3,990	4,489	475	3,169	3,990	4,489
10,000	10,050	303	3,169	4,010	4,511	475	3,169	4,010	4,511
10,050	10,100	299	3,169	4,030	4,534	475	3,169	4,030	4,534
10,100	10,150	295	3,169	4,050	4,556	475	3,169	4,050	4,556
10,150	10,200	291	3,169	4,070	4,579	475	3,169	4,070	4,579
10,200	10,250	287	3,169	4,090	4,601	475	3,169	4,090	4,601
10,250	10,300	283	3,169	4,110	4,624	475	3,169	4,110	4,624
10,300	10,350	280	3,169	4,130	4,646	475	3,169	4,130	4,646
10,350	10,400	276	3,169	4,150	4,669	475	3,169	4,150	4,669
10,400	10,450	272	3,169	4,170	4,691	475	3,169	4,170	4,691
10,450	10,500	268	3,169	4,190	4,714	475	3,169	4,190	4,714
10,500	10,550	264	3,169	4,210	4,736	475	3,169	4,210	4,736
10,550	10,600	260	3,169	4,230	4,759	475	3,169	4,230	4,759
10,600	10,650	257	3,169	4,250	4,781	475	3,169	4,250	4,781
10,650	10,700	253	3,169	4,270	4,804	475	3,169	4,270	4,804
10,700	10,750	249	3,169	4,290	4,826	475	3,169	4,290	4,826
10,750	10,800	245	3,169	4,310	4,849	475	3,169	4,310	4,849
10,800	10,850	241	3,169	4,330	4,871	475	3,169	4,330	4,871
10,850	10,900	238	3,169	4,350	4,894	475	3,169	4,350	4,894
10,900	10,950	234	3,169	4,370	4,916	475	3,169	4,370	4,916
10,950	11,000	230	3,169	4,390	4,939	475	3,169	4,390	4,939
11,000	11,050	226	3,169	4,410	4,961	475	3,169	4,410	4,961
11,050	11,100	222	3,169	4,430	4,984	475	3,169	4,430	4,984
11,100	11,150	218	3,169	4,450	5,006	475	3,169	4,450	5,006
11,150	11,200	215	3,169	4,470	5,029	475	3,169	4,470	5,029
11,200	11,250	211	3,169	4,490	5,051	475	3,169	4,490	5,051
11,250	11,300	207	3,169	4,510	5,074	475	3,169	4,510	5,074
11,300	11,350	203	3,169	4,530	5,096	475	3,169	4,530	5,096
11,350	11,400	199	3,169	4,550	5,119	475	3,169	4,550	5,119
11,400	11,450	195	3,169	4,570	5,141	475	3,169	4,570	5,141
11,450	11,500	192	3,169	4,590	5,164	475	3,169	4,590	5,164

(Continued)

## 2012 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	188	3,169	4,610	5,186	475	3,169	4,610	5,186
11,550	11,600	184	3,169	4,630	5,209	475	3,169	4,630	5,209
11,600	11,650	180	3,169	4,650	5,231	475	3,169	4,650	5,231
11,650	11,700	176	3,169	4,670	5,254	475	3,169	4,670	5,254
11,700	11,750	173	3,169	4,690	5,276	475	3,169	4,690	5,276
11,750	11,800	169	3,169	4,710	5,299	475	3,169	4,710	5,299
11,800	11,850	165	3,169	4,730	5,321	475	3,169	4,730	5,321
11,850	11,900	161	3,169	4,750	5,344	475	3,169	4,750	5,344
11,900	11,950	157	3,169	4,770	5,366	475	3,169	4,770	5,366
11,950	12,000	153	3,169	4,790	5,389	475	3,169	4,790	5,389
12,000	12,050	150	3,169	4,810	5,411	475	3,169	4,810	5,411
12,050	12,100	146	3,169	4,830	5,434	475	3,169	4,830	5,434
12,100	12,150	142	3,169	4,850	5,456	475	3,169	4,850	5,456
12,150	12,200	138	3,169	4,870	5,479	475	3,169	4,870	5,479
12,200	12,250	134	3,169	4,890	5,501	475	3,169	4,890	5,501
12,250	12,300	130	3,169	4,910	5,524	475	3,169	4,910	5,524
12,300	12,350	127	3,169	4,930	5,546	475	3,169	4,930	5,546
12,350	12,400	123	3,169	4,950	5,569	475	3,169	4,950	5,569
12,400	12,450	119	3,169	4,970	5,591	475	3,169	4,970	5,591
12,450	12,500	115	3,169	4,990	5,614	475	3,169	4,990	5,614
12,500	12,550	111	3,169	5,010	5,636	475	3,169	5,010	5,636
12,550	12,600	107	3,169	5,030	5,659	475	3,169	5,030	5,659
12,600	12,650	104	3,169	5,050	5,681	475	3,169	5,050	5,681
12,650	12,700	100	3,169	5,070	5,704	475	3,169	5,070	5,704
12,700	12,750	96	3,169	5,090	5,726	475	3,169	5,090	5,726
12,750	12,800	92	3,169	5,110	5,749	475	3,169	5,110	5,749
12,800	12,850	88	3,169	5,130	5,771	475	3,169	5,130	5,771
12,850	12,900	85	3,169	5,150	5,794	475	3,169	5,150	5,794
12,900	12,950	81	3,169	5,170	5,816	475	3,169	5,170	5,816
12,950	13,000	77	3,169	5,190	5,839	475	3,169	5,190	5,839
13,000	13,050	73	3,169	5,210	5,861	472	3,169	5,210	5,861
13,050	13,100	69	3,169	5,236	5,891	468	3,169	5,236	5,891
13,100	13,150	65	3,169	5,236	5,891	464	3,169	5,236	5,891
13,150	13,200	62	3,169	5,236	5,891	460	3,169	5,236	5,891
13,200	13,250	58	3,169	5,236	5,891	456	3,169	5,236	5,891
13,250	13,300	54	3,169	5,236	5,891	452	3,169	5,236	5,891
13,300	13,350	50	3,169	5,236	5,891	449	3,169	5,236	5,891
13,350	13,400	46	3,169	5,236	5,891	445	3,169	5,236	5,891
13,400	13,450	42	3,169	5,236	5,891	441	3,169	5,236	5,891
13,450	13,500	39	3,169	5,236	5,891	437	3,169	5,236	5,891
13,500	13,550	35	3,169	5,236	5,891	433	3,169	5,236	5,891
13,550	13,600	31	3,169	5,236	5,891	430	3,169	5,236	5,891
13,600	13,650	27	3,169	5,236	5,891	426	3,169	5,236	5,891
13,650	13,700	23	3,169	5,236	5,891	422	3,169	5,236	5,891
13,700	13,750	20	3,169	5,236	5,891	418	3,169	5,236	5,891
13,750	13,800	16	3,169	5,236	5,891	414	3,169	5,236	5,891
13,800	13,850	12	3,169	5,236	5,891	410	3,169	5,236	5,891
13,850	13,900	8	3,169	5,236	5,891	407	3,169	5,236	5,891
13,900	13,950	4	3,169	5,236	5,891	403	3,169	5,236	5,891
13,950	14,000	*	3,169	5,236	5,891	399	3,169	5,236	5,891
14,000	14,050	0	3,169	5,236	5,891	395	3,169	5,236	5,891
14,050	14,100	0	3,169	5,236	5,891	391	3,169	5,236	5,891
14,100	14,150	0	3,169	5,236	5,891	387	3,169	5,236	5,891
14,150	14,200	0	3,169	5,236	5,891	384	3,169	5,236	5,891
14,200	14,250	0	3,169	5,236	5,891	380	3,169	5,236	5,891
14,250	14,300	0	3,169	5,236	5,891	376	3,169	5,236	5,891
14,300	14,350	0	3,169	5,236	5,891	372	3,169	5,236	5,891
14,350	14,400	0	3,169	5,236	5,891	368	3,169	5,236	5,891
14,400	14,450	0	3,169	5,236	5,891	365	3,169	5,236	5,891
14,450	14,500	0	3,169	5,236	5,891	361	3,169	5,236	5,891

(Continued)

\* If the amount you are looking up from the worksheet is at least \$13,950 but less than \$13,980, and you have no qualifying children, your credit is \$1. Otherwise, you cannot take the credit.

2012 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	3,169	5,236	5,891	357	3,169	5,236	5,891
14,550	14,600	0	3,169	5,236	5,891	353	3,169	5,236	5,891
14,600	14,650	0	3,169	5,236	5,891	349	3,169	5,236	5,891
14,650	14,700	0	3,169	5,236	5,891	345	3,169	5,236	5,891
14,700	14,750	0	3,169	5,236	5,891	342	3,169	5,236	5,891
14,750	14,800	0	3,169	5,236	5,891	338	3,169	5,236	5,891
14,800	14,850	0	3,169	5,236	5,891	334	3,169	5,236	5,891
14,850	14,900	0	3,169	5,236	5,891	330	3,169	5,236	5,891
14,900	14,950	0	3,169	5,236	5,891	326	3,169	5,236	5,891
14,950	15,000	0	3,169	5,236	5,891	322	3,169	5,236	5,891
15,000	15,050	0	3,169	5,236	5,891	319	3,169	5,236	5,891
15,050	15,100	0	3,169	5,236	5,891	315	3,169	5,236	5,891
15,100	15,150	0	3,169	5,236	5,891	311	3,169	5,236	5,891
15,150	15,200	0	3,169	5,236	5,891	307	3,169	5,236	5,891
15,200	15,250	0	3,169	5,236	5,891	303	3,169	5,236	5,891
15,250	15,300	0	3,169	5,236	5,891	299	3,169	5,236	5,891
15,300	15,350	0	3,169	5,236	5,891	296	3,169	5,236	5,891
15,350	15,400	0	3,169	5,236	5,891	292	3,169	5,236	5,891
15,400	15,450	0	3,169	5,236	5,891	288	3,169	5,236	5,891
15,450	15,500	0	3,169	5,236	5,891	284	3,169	5,236	5,891
15,500	15,550	0	3,169	5,236	5,891	280	3,169	5,236	5,891
15,550	15,600	0	3,169	5,236	5,891	277	3,169	5,236	5,891
15,600	15,650	0	3,169	5,236	5,891	273	3,169	5,236	5,891
15,650	15,700	0	3,169	5,236	5,891	269	3,169	5,236	5,891
15,700	15,750	0	3,169	5,236	5,891	265	3,169	5,236	5,891
15,750	15,800	0	3,169	5,236	5,891	261	3,169	5,236	5,891
15,800	15,850	0	3,169	5,236	5,891	257	3,169	5,236	5,891
15,850	15,900	0	3,169	5,236	5,891	254	3,169	5,236	5,891
15,900	15,950	0	3,169	5,236	5,891	250	3,169	5,236	5,891
15,950	16,000	0	3,169	5,236	5,891	246	3,169	5,236	5,891
16,000	16,050	0	3,169	5,236	5,891	242	3,169	5,236	5,891
16,050	16,100	0	3,169	5,236	5,891	238	3,169	5,236	5,891
16,100	16,150	0	3,169	5,236	5,891	234	3,169	5,236	5,891
16,150	16,200	0	3,169	5,236	5,891	231	3,169	5,236	5,891
16,200	16,250	0	3,169	5,236	5,891	227	3,169	5,236	5,891
16,250	16,300	0	3,169	5,236	5,891	223	3,169	5,236	5,891
16,300	16,350	0	3,169	5,236	5,891	219	3,169	5,236	5,891
16,350	16,400	0	3,169	5,236	5,891	215	3,169	5,236	5,891
16,400	16,450	0	3,169	5,236	5,891	212	3,169	5,236	5,891
16,450	16,500	0	3,169	5,236	5,891	208	3,169	5,236	5,891
16,500	16,550	0	3,169	5,236	5,891	204	3,169	5,236	5,891
16,550	16,600	0	3,169	5,236	5,891	200	3,169	5,236	5,891
16,600	16,650	0	3,169	5,236	5,891	196	3,169	5,236	5,891
16,650	16,700	0	3,169	5,236	5,891	192	3,169	5,236	5,891
16,700	16,750	0	3,169	5,236	5,891	189	3,169	5,236	5,891
16,750	16,800	0	3,169	5,236	5,891	185	3,169	5,236	5,891
16,800	16,850	0	3,169	5,236	5,891	181	3,169	5,236	5,891
16,850	16,900	0	3,169	5,236	5,891	177	3,169	5,236	5,891
16,900	16,950	0	3,169	5,236	5,891	173	3,169	5,236	5,891
16,950	17,000	0	3,169	5,236	5,891	169	3,169	5,236	5,891
17,000	17,050	0	3,169	5,236	5,891	166	3,169	5,236	5,891
17,050	17,100	0	3,169	5,236	5,891	162	3,169	5,236	5,891
17,100	17,150	0	3,163	5,229	5,883	158	3,169	5,236	5,891
17,150	17,200	0	3,155	5,218	5,873	154	3,169	5,236	5,891
17,200	17,250	0	3,147	5,208	5,862	150	3,169	5,236	5,891
17,250	17,300	0	3,139	5,197	5,852	146	3,169	5,236	5,891
17,300	17,350	0	3,131	5,187	5,841	143	3,169	5,236	5,891
17,350	17,400	0	3,123	5,176	5,830	139	3,169	5,236	5,891
17,400	17,450	0	3,115	5,165	5,820	135	3,169	5,236	5,891
17,450	17,500	0	3,107	5,155	5,809	131	3,169	5,236	5,891

(Continued)

## 2012 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	3,099	5,144	5,799	127	3,169	5,236	5,891
17,550	17,600	0	3,091	5,134	5,788	124	3,169	5,236	5,891
17,600	17,650	0	3,083	5,123	5,778	120	3,169	5,236	5,891
17,650	17,700	0	3,075	5,113	5,767	116	3,169	5,236	5,891
17,700	17,750	0	3,067	5,102	5,757	112	3,169	5,236	5,891
17,750	17,800	0	3,059	5,092	5,746	108	3,169	5,236	5,891
17,800	17,850	0	3,051	5,081	5,736	104	3,169	5,236	5,891
17,850	17,900	0	3,043	5,071	5,725	101	3,169	5,236	5,891
17,900	17,950	0	3,035	5,060	5,715	97	3,169	5,236	5,891
17,950	18,000	0	3,027	5,050	5,704	93	3,169	5,236	5,891
18,000	18,050	0	3,019	5,039	5,694	89	3,169	5,236	5,891
18,050	18,100	0	3,011	5,029	5,683	85	3,169	5,236	5,891
18,100	18,150	0	3,003	5,018	5,673	81	3,169	5,236	5,891
18,150	18,200	0	2,995	5,007	5,662	78	3,169	5,236	5,891
18,200	18,250	0	2,987	4,997	5,651	74	3,169	5,236	5,891
18,250	18,300	0	2,979	4,986	5,641	70	3,169	5,236	5,891
18,300	18,350	0	2,971	4,976	5,630	66	3,169	5,236	5,891
18,350	18,400	0	2,963	4,965	5,620	62	3,169	5,236	5,891
18,400	18,450	0	2,955	4,955	5,609	59	3,169	5,236	5,891
18,450	18,500	0	2,947	4,944	5,599	55	3,169	5,236	5,891
18,500	18,550	0	2,939	4,934	5,588	51	3,169	5,236	5,891
18,550	18,600	0	2,931	4,923	5,578	47	3,169	5,236	5,891
18,600	18,650	0	2,924	4,913	5,567	43	3,169	5,236	5,891
18,650	18,700	0	2,916	4,902	5,557	39	3,169	5,236	5,891
18,700	18,750	0	2,908	4,892	5,546	36	3,169	5,236	5,891
18,750	18,800	0	2,900	4,881	5,536	32	3,169	5,236	5,891
18,800	18,850	0	2,892	4,871	5,525	28	3,169	5,236	5,891
18,850	18,900	0	2,884	4,860	5,515	24	3,169	5,236	5,891
18,900	18,950	0	2,876	4,850	5,504	20	3,169	5,236	5,891
18,950	19,000	0	2,868	4,839	5,494	16	3,169	5,236	5,891
19,000	19,050	0	2,860	4,828	5,483	13	3,169	5,236	5,891
19,050	19,100	0	2,852	4,818	5,472	9	3,169	5,236	5,891
19,100	19,150	0	2,844	4,807	5,462	5	3,169	5,236	5,891
19,150	19,200	0	2,836	4,797	5,451	*	3,169	5,236	5,891
19,200	19,250	0	2,828	4,786	5,441	0	3,169	5,236	5,891
19,250	19,300	0	2,820	4,776	5,430	0	3,169	5,236	5,891
19,300	19,350	0	2,812	4,765	5,420	0	3,169	5,236	5,891
19,350	19,400	0	2,804	4,755	5,409	0	3,169	5,236	5,891
19,400	19,450	0	2,796	4,744	5,399	0	3,169	5,236	5,891
19,450	19,500	0	2,788	4,734	5,388	0	3,169	5,236	5,891
19,500	19,550	0	2,780	4,723	5,378	0	3,169	5,236	5,891
19,550	19,600	0	2,772	4,713	5,367	0	3,169	5,236	5,891
19,600	19,650	0	2,764	4,702	5,357	0	3,169	5,236	5,891
19,650	19,700	0	2,756	4,692	5,346	0	3,169	5,236	5,891
19,700	19,750	0	2,748	4,681	5,336	0	3,169	5,236	5,891
19,750	19,800	0	2,740	4,671	5,325	0	3,169	5,236	5,891
19,800	19,850	0	2,732	4,660	5,315	0	3,169	5,236	5,891
19,850	19,900	0	2,724	4,649	5,304	0	3,169	5,236	5,891
19,900	19,950	0	2,716	4,639	5,293	0	3,169	5,236	5,891
19,950	20,000	0	2,708	4,628	5,283	0	3,169	5,236	5,891
20,000	20,050	0	2,700	4,618	5,272	0	3,169	5,236	5,891
20,050	20,100	0	2,692	4,607	5,262	0	3,169	5,236	5,891
20,100	20,150	0	2,684	4,597	5,251	0	3,169	5,236	5,891
20,150	20,200	0	2,676	4,586	5,241	0	3,169	5,236	5,891
20,200	20,250	0	2,668	4,576	5,230	0	3,169	5,236	5,891
20,250	20,300	0	2,660	4,565	5,220	0	3,169	5,236	5,891
20,300	20,350	0	2,652	4,555	5,209	0	3,169	5,236	5,891
20,350	20,400	0	2,644	4,544	5,199	0	3,169	5,236	5,891
20,400	20,450	0	2,636	4,534	5,188	0	3,169	5,236	5,891
20,450	20,500	0	2,628	4,523	5,178	0	3,169	5,236	5,891

(Continued)

\* If the amount you are looking up from the worksheet is at least \$19,150 but less than \$19,190, and you have no qualifying children, your credit is \$2. Otherwise, you cannot take the credit.

2012 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	2,620	4,513	5,167	0	3,169	5,236	5,891
20,550	20,600	0	2,612	4,502	5,157	0	3,169	5,236	5,891
20,600	20,650	0	2,604	4,492	5,146	0	3,169	5,236	5,891
20,650	20,700	0	2,596	4,481	5,135	0	3,169	5,236	5,891
20,700	20,750	0	2,588	4,470	5,125	0	3,169	5,236	5,891
20,750	20,800	0	2,580	4,460	5,114	0	3,169	5,236	5,891
20,800	20,850	0	2,572	4,449	5,104	0	3,169	5,236	5,891
20,850	20,900	0	2,564	4,439	5,093	0	3,169	5,236	5,891
20,900	20,950	0	2,556	4,428	5,083	0	3,169	5,236	5,891
20,950	21,000	0	2,548	4,418	5,072	0	3,169	5,236	5,891
21,000	21,050	0	2,540	4,407	5,062	0	3,169	5,236	5,891
21,050	21,100	0	2,532	4,397	5,051	0	3,169	5,236	5,891
21,100	21,150	0	2,524	4,386	5,041	0	3,169	5,236	5,891
21,150	21,200	0	2,516	4,376	5,030	0	3,169	5,236	5,891
21,200	21,250	0	2,508	4,365	5,020	0	3,169	5,236	5,891
21,250	21,300	0	2,500	4,355	5,009	0	3,169	5,236	5,891
21,300	21,350	0	2,492	4,344	4,999	0	3,169	5,236	5,891
21,350	21,400	0	2,484	4,334	4,988	0	3,169	5,236	5,891
21,400	21,450	0	2,476	4,323	4,978	0	3,169	5,236	5,891
21,450	21,500	0	2,468	4,313	4,967	0	3,169	5,236	5,891
21,500	21,550	0	2,460	4,302	4,956	0	3,169	5,236	5,891
21,550	21,600	0	2,452	4,291	4,946	0	3,169	5,236	5,891
21,600	21,650	0	2,444	4,281	4,935	0	3,169	5,236	5,891
21,650	21,700	0	2,436	4,270	4,925	0	3,169	5,236	5,891
21,700	21,750	0	2,428	4,260	4,914	0	3,169	5,236	5,891
21,750	21,800	0	2,420	4,249	4,904	0	3,169	5,236	5,891
21,800	21,850	0	2,412	4,239	4,893	0	3,169	5,236	5,891
21,850	21,900	0	2,404	4,228	4,883	0	3,169	5,236	5,891
21,900	21,950	0	2,396	4,218	4,872	0	3,169	5,236	5,891
21,950	22,000	0	2,388	4,207	4,862	0	3,169	5,236	5,891
22,000	22,050	0	2,380	4,197	4,851	0	3,169	5,236	5,891
22,050	22,100	0	2,372	4,186	4,841	0	3,169	5,236	5,891
22,100	22,150	0	2,364	4,176	4,830	0	3,169	5,236	5,891
22,150	22,200	0	2,356	4,165	4,820	0	3,169	5,236	5,891
22,200	22,250	0	2,348	4,155	4,809	0	3,169	5,236	5,891
22,250	22,300	0	2,340	4,144	4,799	0	3,169	5,236	5,891
22,300	22,350	0	2,332	4,134	4,788	0	3,165	5,231	5,885
22,350	22,400	0	2,324	4,123	4,777	0	3,157	5,220	5,875
22,400	22,450	0	2,316	4,112	4,767	0	3,149	5,210	5,864
22,450	22,500	0	2,308	4,102	4,756	0	3,141	5,199	5,854
22,500	22,550	0	2,300	4,091	4,746	0	3,133	5,189	5,843
22,550	22,600	0	2,292	4,081	4,735	0	3,125	5,178	5,833
22,600	22,650	0	2,284	4,070	4,725	0	3,117	5,168	5,822
22,650	22,700	0	2,276	4,060	4,714	0	3,109	5,157	5,812
22,700	22,750	0	2,268	4,049	4,704	0	3,101	5,146	5,801
22,750	22,800	0	2,260	4,039	4,693	0	3,093	5,136	5,790
22,800	22,850	0	2,252	4,028	4,683	0	3,085	5,125	5,780
22,850	22,900	0	2,244	4,018	4,672	0	3,077	5,115	5,769
22,900	22,950	0	2,236	4,007	4,662	0	3,069	5,104	5,759
22,950	23,000	0	2,228	3,997	4,651	0	3,061	5,094	5,748
23,000	23,050	0	2,220	3,986	4,641	0	3,053	5,083	5,738
23,050	23,100	0	2,212	3,976	4,630	0	3,045	5,073	5,727
23,100	23,150	0	2,204	3,965	4,620	0	3,037	5,062	5,717
23,150	23,200	0	2,196	3,954	4,609	0	3,029	5,052	5,706
23,200	23,250	0	2,188	3,944	4,598	0	3,021	5,041	5,696
23,250	23,300	0	2,180	3,933	4,588	0	3,013	5,031	5,685
23,300	23,350	0	2,172	3,923	4,577	0	3,005	5,020	5,675
23,350	23,400	0	2,164	3,912	4,567	0	2,997	5,010	5,664
23,400	23,450	0	2,156	3,902	4,556	0	2,989	4,999	5,654
23,450	23,500	0	2,148	3,891	4,546	0	2,981	4,989	5,643

(Continued)



## 2012 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	2,140	3,881	4,535	0	2,973	4,978	5,633
23,550	23,600	0	2,132	3,870	4,525	0	2,965	4,967	5,622
23,600	23,650	0	2,125	3,860	4,514	0	2,957	4,957	5,611
23,650	23,700	0	2,117	3,849	4,504	0	2,949	4,946	5,601
23,700	23,750	0	2,109	3,839	4,493	0	2,941	4,936	5,590
23,750	23,800	0	2,101	3,828	4,483	0	2,933	4,925	5,580
23,800	23,850	0	2,093	3,818	4,472	0	2,925	4,915	5,569
23,850	23,900	0	2,085	3,807	4,462	0	2,917	4,904	5,559
23,900	23,950	0	2,077	3,797	4,451	0	2,909	4,894	5,548
23,950	24,000	0	2,069	3,786	4,441	0	2,901	4,883	5,538
24,000	24,050	0	2,061	3,775	4,430	0	2,893	4,873	5,527
24,050	24,100	0	2,053	3,765	4,419	0	2,885	4,862	5,517
24,100	24,150	0	2,045	3,754	4,409	0	2,877	4,852	5,506
24,150	24,200	0	2,037	3,744	4,398	0	2,869	4,841	5,496
24,200	24,250	0	2,029	3,733	4,388	0	2,861	4,831	5,485
24,250	24,300	0	2,021	3,723	4,377	0	2,853	4,820	5,475
24,300	24,350	0	2,013	3,712	4,367	0	2,845	4,810	5,464
24,350	24,400	0	2,005	3,702	4,356	0	2,837	4,799	5,454
24,400	24,450	0	1,997	3,691	4,346	0	2,829	4,788	5,443
24,450	24,500	0	1,989	3,681	4,335	0	2,821	4,778	5,432
24,500	24,550	0	1,981	3,670	4,325	0	2,813	4,767	5,422
24,550	24,600	0	1,973	3,660	4,314	0	2,805	4,757	5,411
24,600	24,650	0	1,965	3,649	4,304	0	2,797	4,746	5,401
24,650	24,700	0	1,957	3,639	4,293	0	2,789	4,736	5,390
24,700	24,750	0	1,949	3,628	4,283	0	2,781	4,725	5,380
24,750	24,800	0	1,941	3,618	4,272	0	2,773	4,715	5,369
24,800	24,850	0	1,933	3,607	4,262	0	2,765	4,704	5,359
24,850	24,900	0	1,925	3,596	4,251	0	2,757	4,694	5,348
24,900	24,950	0	1,917	3,586	4,240	0	2,749	4,683	5,338
24,950	25,000	0	1,909	3,575	4,230	0	2,741	4,673	5,327
25,000	25,050	0	1,901	3,565	4,219	0	2,733	4,662	5,317
25,050	25,100	0	1,893	3,554	4,209	0	2,725	4,652	5,306
25,100	25,150	0	1,885	3,544	4,198	0	2,717	4,641	5,296
25,150	25,200	0	1,877	3,533	4,188	0	2,709	4,631	5,285
25,200	25,250	0	1,869	3,523	4,177	0	2,701	4,620	5,274
25,250	25,300	0	1,861	3,512	4,167	0	2,693	4,609	5,264
25,300	25,350	0	1,853	3,502	4,156	0	2,685	4,599	5,253
25,350	25,400	0	1,845	3,491	4,146	0	2,677	4,588	5,243
25,400	25,450	0	1,837	3,481	4,135	0	2,669	4,578	5,232
25,450	25,500	0	1,829	3,470	4,125	0	2,661	4,567	5,222
25,500	25,550	0	1,821	3,460	4,114	0	2,653	4,557	5,211
25,550	25,600	0	1,813	3,449	4,104	0	2,645	4,546	5,201
25,600	25,650	0	1,805	3,439	4,093	0	2,637	4,536	5,190
25,650	25,700	0	1,797	3,428	4,082	0	2,629	4,525	5,180
25,700	25,750	0	1,789	3,417	4,072	0	2,621	4,515	5,169
25,750	25,800	0	1,781	3,407	4,061	0	2,613	4,504	5,159
25,800	25,850	0	1,773	3,396	4,051	0	2,606	4,494	5,148
25,850	25,900	0	1,765	3,386	4,040	0	2,598	4,483	5,138
25,900	25,950	0	1,757	3,375	4,030	0	2,590	4,473	5,127
25,950	26,000	0	1,749	3,365	4,019	0	2,582	4,462	5,117
26,000	26,050	0	1,741	3,354	4,009	0	2,574	4,452	5,106
26,050	26,100	0	1,733	3,344	3,998	0	2,566	4,441	5,095
26,100	26,150	0	1,725	3,333	3,988	0	2,558	4,430	5,085
26,150	26,200	0	1,717	3,323	3,977	0	2,550	4,420	5,074
26,200	26,250	0	1,709	3,312	3,967	0	2,542	4,409	5,064
26,250	26,300	0	1,701	3,302	3,956	0	2,534	4,399	5,053
26,300	26,350	0	1,693	3,291	3,946	0	2,526	4,388	5,043
26,350	26,400	0	1,685	3,281	3,935	0	2,518	4,378	5,032
26,400	26,450	0	1,677	3,270	3,925	0	2,510	4,367	5,022
26,450	26,500	0	1,669	3,260	3,914	0	2,502	4,357	5,011

(Continued)

2012 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	1,661	3,249	3,903	0	2,494	4,346	5,001
26,550	26,600	0	1,653	3,238	3,893	0	2,486	4,336	4,990
26,600	26,650	0	1,645	3,228	3,882	0	2,478	4,325	4,980
26,650	26,700	0	1,637	3,217	3,872	0	2,470	4,315	4,969
26,700	26,750	0	1,629	3,207	3,861	0	2,462	4,304	4,959
26,750	26,800	0	1,621	3,196	3,851	0	2,454	4,294	4,948
26,800	26,850	0	1,613	3,186	3,840	0	2,446	4,283	4,938
26,850	26,900	0	1,605	3,175	3,830	0	2,438	4,273	4,927
26,900	26,950	0	1,597	3,165	3,819	0	2,430	4,262	4,916
26,950	27,000	0	1,589	3,154	3,809	0	2,422	4,251	4,906
27,000	27,050	0	1,581	3,144	3,798	0	2,414	4,241	4,895
27,050	27,100	0	1,573	3,133	3,788	0	2,406	4,230	4,885
27,100	27,150	0	1,565	3,123	3,777	0	2,398	4,220	4,874
27,150	27,200	0	1,557	3,112	3,767	0	2,390	4,209	4,864
27,200	27,250	0	1,549	3,102	3,756	0	2,382	4,199	4,853
27,250	27,300	0	1,541	3,091	3,746	0	2,374	4,188	4,843
27,300	27,350	0	1,533	3,081	3,735	0	2,366	4,178	4,832
27,350	27,400	0	1,525	3,070	3,724	0	2,358	4,167	4,822
27,400	27,450	0	1,517	3,059	3,714	0	2,350	4,157	4,811
27,450	27,500	0	1,509	3,049	3,703	0	2,342	4,146	4,801
27,500	27,550	0	1,501	3,038	3,693	0	2,334	4,136	4,790
27,550	27,600	0	1,493	3,028	3,682	0	2,326	4,125	4,780
27,600	27,650	0	1,485	3,017	3,672	0	2,318	4,115	4,769
27,650	27,700	0	1,477	3,007	3,661	0	2,310	4,104	4,759
27,700	27,750	0	1,469	2,996	3,651	0	2,302	4,093	4,748
27,750	27,800	0	1,461	2,986	3,640	0	2,294	4,083	4,737
27,800	27,850	0	1,453	2,975	3,630	0	2,286	4,072	4,727
27,850	27,900	0	1,445	2,965	3,619	0	2,278	4,062	4,716
27,900	27,950	0	1,437	2,954	3,609	0	2,270	4,051	4,706
27,950	28,000	0	1,429	2,944	3,598	0	2,262	4,041	4,695
28,000	28,050	0	1,421	2,933	3,588	0	2,254	4,030	4,685
28,050	28,100	0	1,413	2,923	3,577	0	2,246	4,020	4,674
28,100	28,150	0	1,405	2,912	3,567	0	2,238	4,009	4,664
28,150	28,200	0	1,397	2,901	3,556	0	2,230	3,999	4,653
28,200	28,250	0	1,389	2,891	3,545	0	2,222	3,988	4,643
28,250	28,300	0	1,381	2,880	3,535	0	2,214	3,978	4,632
28,300	28,350	0	1,373	2,870	3,524	0	2,206	3,967	4,622
28,350	28,400	0	1,365	2,859	3,514	0	2,198	3,957	4,611
28,400	28,450	0	1,357	2,849	3,503	0	2,190	3,946	4,601
28,450	28,500	0	1,349	2,838	3,493	0	2,182	3,936	4,590
28,500	28,550	0	1,341	2,828	3,482	0	2,174	3,925	4,580
28,550	28,600	0	1,333	2,817	3,472	0	2,166	3,914	4,569
28,600	28,650	0	1,326	2,807	3,461	0	2,158	3,904	4,558
28,650	28,700	0	1,318	2,796	3,451	0	2,150	3,893	4,548
28,700	28,750	0	1,310	2,786	3,440	0	2,142	3,883	4,537
28,750	28,800	0	1,302	2,775	3,430	0	2,134	3,872	4,527
28,800	28,850	0	1,294	2,765	3,419	0	2,126	3,862	4,516
28,850	28,900	0	1,286	2,754	3,409	0	2,118	3,851	4,506
28,900	28,950	0	1,278	2,744	3,398	0	2,110	3,841	4,495
28,950	29,000	0	1,270	2,733	3,388	0	2,102	3,830	4,485
29,000	29,050	0	1,262	2,722	3,377	0	2,094	3,820	4,474
29,050	29,100	0	1,254	2,712	3,366	0	2,086	3,809	4,464
29,100	29,150	0	1,246	2,701	3,356	0	2,078	3,799	4,453
29,150	29,200	0	1,238	2,691	3,345	0	2,070	3,788	4,443
29,200	29,250	0	1,230	2,680	3,335	0	2,062	3,778	4,432
29,250	29,300	0	1,222	2,670	3,324	0	2,054	3,767	4,422
29,300	29,350	0	1,214	2,659	3,314	0	2,046	3,757	4,411
29,350	29,400	0	1,206	2,649	3,303	0	2,038	3,746	4,401
29,400	29,450	0	1,198	2,638	3,293	0	2,030	3,735	4,390
29,450	29,500	0	1,190	2,628	3,282	0	2,022	3,725	4,379

(Continued)



## 2012 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	1,182	2,617	3,272	0	2,014	3,714	4,369
29,550	29,600	0	1,174	2,607	3,261	0	2,006	3,704	4,358
29,600	29,650	0	1,166	2,596	3,251	0	1,998	3,693	4,348
29,650	29,700	0	1,158	2,586	3,240	0	1,990	3,683	4,337
29,700	29,750	0	1,150	2,575	3,230	0	1,982	3,672	4,327
29,750	29,800	0	1,142	2,565	3,219	0	1,974	3,662	4,316
29,800	29,850	0	1,134	2,554	3,209	0	1,966	3,651	4,306
29,850	29,900	0	1,126	2,543	3,198	0	1,958	3,641	4,295
29,900	29,950	0	1,118	2,533	3,187	0	1,950	3,630	4,285
29,950	30,000	0	1,110	2,522	3,177	0	1,942	3,620	4,274
30,000	30,050	0	1,102	2,512	3,166	0	1,934	3,609	4,264
30,050	30,100	0	1,094	2,501	3,156	0	1,926	3,599	4,253
30,100	30,150	0	1,086	2,491	3,145	0	1,918	3,588	4,243
30,150	30,200	0	1,078	2,480	3,135	0	1,910	3,578	4,232
30,200	30,250	0	1,070	2,470	3,124	0	1,902	3,567	4,221
30,250	30,300	0	1,062	2,459	3,114	0	1,894	3,556	4,211
30,300	30,350	0	1,054	2,449	3,103	0	1,886	3,546	4,200
30,350	30,400	0	1,046	2,438	3,093	0	1,878	3,535	4,190
30,400	30,450	0	1,038	2,428	3,082	0	1,870	3,525	4,179
30,450	30,500	0	1,030	2,417	3,072	0	1,862	3,514	4,169
30,500	30,550	0	1,022	2,407	3,061	0	1,854	3,504	4,158
30,550	30,600	0	1,014	2,396	3,051	0	1,846	3,493	4,148
30,600	30,650	0	1,006	2,386	3,040	0	1,838	3,483	4,137
30,650	30,700	0	998	2,375	3,029	0	1,830	3,472	4,127
30,700	30,750	0	990	2,364	3,019	0	1,822	3,462	4,116
30,750	30,800	0	982	2,354	3,008	0	1,814	3,451	4,106
30,800	30,850	0	974	2,343	2,998	0	1,807	3,441	4,095
30,850	30,900	0	966	2,333	2,987	0	1,799	3,430	4,085
30,900	30,950	0	958	2,322	2,977	0	1,791	3,420	4,074
30,950	31,000	0	950	2,312	2,966	0	1,783	3,409	4,064
31,000	31,050	0	942	2,301	2,956	0	1,775	3,399	4,053
31,050	31,100	0	934	2,291	2,945	0	1,767	3,388	4,042
31,100	31,150	0	926	2,280	2,935	0	1,759	3,377	4,032
31,150	31,200	0	918	2,270	2,924	0	1,751	3,367	4,021
31,200	31,250	0	910	2,259	2,914	0	1,743	3,356	4,011
31,250	31,300	0	902	2,249	2,903	0	1,735	3,346	4,000
31,300	31,350	0	894	2,238	2,893	0	1,727	3,335	3,990
31,350	31,400	0	886	2,228	2,882	0	1,719	3,325	3,979
31,400	31,450	0	878	2,217	2,872	0	1,711	3,314	3,969
31,450	31,500	0	870	2,207	2,861	0	1,703	3,304	3,958
31,500	31,550	0	862	2,196	2,850	0	1,695	3,293	3,948
31,550	31,600	0	854	2,185	2,840	0	1,687	3,283	3,937
31,600	31,650	0	846	2,175	2,829	0	1,679	3,272	3,927
31,650	31,700	0	838	2,164	2,819	0	1,671	3,262	3,916
31,700	31,750	0	830	2,154	2,808	0	1,663	3,251	3,906
31,750	31,800	0	822	2,143	2,798	0	1,655	3,241	3,895
31,800	31,850	0	814	2,133	2,787	0	1,647	3,230	3,885
31,850	31,900	0	806	2,122	2,777	0	1,639	3,220	3,874
31,900	31,950	0	798	2,112	2,766	0	1,631	3,209	3,863
31,950	32,000	0	790	2,101	2,756	0	1,623	3,198	3,853
32,000	32,050	0	782	2,091	2,745	0	1,615	3,188	3,842
32,050	32,100	0	774	2,080	2,735	0	1,607	3,177	3,832
32,100	32,150	0	766	2,070	2,724	0	1,599	3,167	3,821
32,150	32,200	0	758	2,059	2,714	0	1,591	3,156	3,811
32,200	32,250	0	750	2,049	2,703	0	1,583	3,146	3,800
32,250	32,300	0	742	2,038	2,693	0	1,575	3,135	3,790
32,300	32,350	0	734	2,028	2,682	0	1,567	3,125	3,779
32,350	32,400	0	726	2,017	2,671	0	1,559	3,114	3,769
32,400	32,450	0	718	2,006	2,661	0	1,551	3,104	3,758
32,450	32,500	0	710	1,996	2,650	0	1,543	3,093	3,748

(Continued)

2012 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	702	1,985	2,640	0	1,535	3,083	3,737
32,550	32,600	0	694	1,975	2,629	0	1,527	3,072	3,727
32,600	32,650	0	686	1,964	2,619	0	1,519	3,062	3,716
32,650	32,700	0	678	1,954	2,608	0	1,511	3,051	3,706
32,700	32,750	0	670	1,943	2,598	0	1,503	3,040	3,695
32,750	32,800	0	662	1,933	2,587	0	1,495	3,030	3,684
32,800	32,850	0	654	1,922	2,577	0	1,487	3,019	3,674
32,850	32,900	0	646	1,912	2,566	0	1,479	3,009	3,663
32,900	32,950	0	638	1,901	2,556	0	1,471	2,998	3,653
32,950	33,000	0	630	1,891	2,545	0	1,463	2,988	3,642
33,000	33,050	0	622	1,880	2,535	0	1,455	2,977	3,632
33,050	33,100	0	614	1,870	2,524	0	1,447	2,967	3,621
33,100	33,150	0	606	1,859	2,514	0	1,439	2,956	3,611
33,150	33,200	0	598	1,848	2,503	0	1,431	2,946	3,600
33,200	33,250	0	590	1,838	2,492	0	1,423	2,935	3,590
33,250	33,300	0	582	1,827	2,482	0	1,415	2,925	3,579
33,300	33,350	0	574	1,817	2,471	0	1,407	2,914	3,569
33,350	33,400	0	566	1,806	2,461	0	1,399	2,904	3,558
33,400	33,450	0	558	1,796	2,450	0	1,391	2,893	3,548
33,450	33,500	0	550	1,785	2,440	0	1,383	2,883	3,537
33,500	33,550	0	542	1,775	2,429	0	1,375	2,872	3,527
33,550	33,600	0	534	1,764	2,419	0	1,367	2,861	3,516
33,600	33,650	0	527	1,754	2,408	0	1,359	2,851	3,505
33,650	33,700	0	519	1,743	2,398	0	1,351	2,840	3,495
33,700	33,750	0	511	1,733	2,387	0	1,343	2,830	3,484
33,750	33,800	0	503	1,722	2,377	0	1,335	2,819	3,474
33,800	33,850	0	495	1,712	2,366	0	1,327	2,809	3,463
33,850	33,900	0	487	1,701	2,356	0	1,319	2,798	3,453
33,900	33,950	0	479	1,691	2,345	0	1,311	2,788	3,442
33,950	34,000	0	471	1,680	2,335	0	1,303	2,777	3,432
34,000	34,050	0	463	1,669	2,324	0	1,295	2,767	3,421
34,050	34,100	0	455	1,659	2,313	0	1,287	2,756	3,411
34,100	34,150	0	447	1,648	2,303	0	1,279	2,746	3,400
34,150	34,200	0	439	1,638	2,292	0	1,271	2,735	3,390
34,200	34,250	0	431	1,627	2,282	0	1,263	2,725	3,379
34,250	34,300	0	423	1,617	2,271	0	1,255	2,714	3,369
34,300	34,350	0	415	1,606	2,261	0	1,247	2,704	3,358
34,350	34,400	0	407	1,596	2,250	0	1,239	2,693	3,348
34,400	34,450	0	399	1,585	2,240	0	1,231	2,682	3,337
34,450	34,500	0	391	1,575	2,229	0	1,223	2,672	3,326
34,500	34,550	0	383	1,564	2,219	0	1,215	2,661	3,316
34,550	34,600	0	375	1,554	2,208	0	1,207	2,651	3,305
34,600	34,650	0	367	1,543	2,198	0	1,199	2,640	3,295
34,650	34,700	0	359	1,533	2,187	0	1,191	2,630	3,284
34,700	34,750	0	351	1,522	2,177	0	1,183	2,619	3,274
34,750	34,800	0	343	1,512	2,166	0	1,175	2,609	3,263
34,800	34,850	0	335	1,501	2,156	0	1,167	2,598	3,253
34,850	34,900	0	327	1,490	2,145	0	1,159	2,588	3,242
34,900	34,950	0	319	1,480	2,134	0	1,151	2,577	3,232
34,950	35,000	0	311	1,469	2,124	0	1,143	2,567	3,221
35,000	35,050	0	303	1,459	2,113	0	1,135	2,556	3,211
35,050	35,100	0	295	1,448	2,103	0	1,127	2,546	3,200
35,100	35,150	0	287	1,438	2,092	0	1,119	2,535	3,190
35,150	35,200	0	279	1,427	2,082	0	1,111	2,525	3,179
35,200	35,250	0	271	1,417	2,071	0	1,103	2,514	3,168
35,250	35,300	0	263	1,406	2,061	0	1,095	2,503	3,158
35,300	35,350	0	255	1,396	2,050	0	1,087	2,493	3,147
35,350	35,400	0	247	1,385	2,040	0	1,079	2,482	3,137
35,400	35,450	0	239	1,375	2,029	0	1,071	2,472	3,126
35,450	35,500	0	231	1,364	2,019	0	1,063	2,461	3,116

(Continued)

## 2012 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	223	1,354	2,008	0	1,055	2,451	3,105
35,550	35,600	0	215	1,343	1,998	0	1,047	2,440	3,095
35,600	35,650	0	207	1,333	1,987	0	1,039	2,430	3,084
35,650	35,700	0	199	1,322	1,976	0	1,031	2,419	3,074
35,700	35,750	0	191	1,311	1,966	0	1,023	2,409	3,063
35,750	35,800	0	183	1,301	1,955	0	1,015	2,398	3,053
35,800	35,850	0	175	1,290	1,945	0	1,008	2,388	3,042
35,850	35,900	0	167	1,280	1,934	0	1,000	2,377	3,032
35,900	35,950	0	159	1,269	1,924	0	992	2,367	3,021
35,950	36,000	0	151	1,259	1,913	0	984	2,356	3,011
36,000	36,050	0	143	1,248	1,903	0	976	2,346	3,000
36,050	36,100	0	135	1,238	1,892	0	968	2,335	2,989
36,100	36,150	0	127	1,227	1,882	0	960	2,324	2,979
36,150	36,200	0	119	1,217	1,871	0	952	2,314	2,968
36,200	36,250	0	111	1,206	1,861	0	944	2,303	2,958
36,250	36,300	0	103	1,196	1,850	0	936	2,293	2,947
36,300	36,350	0	95	1,185	1,840	0	928	2,282	2,937
36,350	36,400	0	87	1,175	1,829	0	920	2,272	2,926
36,400	36,450	0	79	1,164	1,819	0	912	2,261	2,916
36,450	36,500	0	71	1,154	1,808	0	904	2,251	2,905
36,500	36,550	0	63	1,143	1,797	0	896	2,240	2,895
36,550	36,600	0	55	1,132	1,787	0	888	2,230	2,884
36,600	36,650	0	47	1,122	1,776	0	880	2,219	2,874
36,650	36,700	0	39	1,111	1,766	0	872	2,209	2,863
36,700	36,750	0	31	1,101	1,755	0	864	2,198	2,853
36,750	36,800	0	23	1,090	1,745	0	856	2,188	2,842
36,800	36,850	0	15	1,080	1,734	0	848	2,177	2,832
36,850	36,900	0	7	1,069	1,724	0	840	2,167	2,821
36,900	36,950	0	*	1,059	1,713	0	832	2,156	2,810
36,950	37,000	0	0	1,048	1,703	0	824	2,145	2,800
37,000	37,050	0	0	1,038	1,692	0	816	2,135	2,789
37,050	37,100	0	0	1,027	1,682	0	808	2,124	2,779
37,100	37,150	0	0	1,017	1,671	0	800	2,114	2,768
37,150	37,200	0	0	1,006	1,661	0	792	2,103	2,758
37,200	37,250	0	0	996	1,650	0	784	2,093	2,747
37,250	37,300	0	0	985	1,640	0	776	2,082	2,737
37,300	37,350	0	0	975	1,629	0	768	2,072	2,726
37,350	37,400	0	0	964	1,618	0	760	2,061	2,716
37,400	37,450	0	0	953	1,608	0	752	2,051	2,705
37,450	37,500	0	0	943	1,597	0	744	2,040	2,695
37,500	37,550	0	0	932	1,587	0	736	2,030	2,684
37,550	37,600	0	0	922	1,576	0	728	2,019	2,674
37,600	37,650	0	0	911	1,566	0	720	2,009	2,663
37,650	37,700	0	0	901	1,555	0	712	1,998	2,653
37,700	37,750	0	0	890	1,545	0	704	1,987	2,642
37,750	37,800	0	0	880	1,534	0	696	1,977	2,631
37,800	37,850	0	0	869	1,524	0	688	1,966	2,621
37,850	37,900	0	0	859	1,513	0	680	1,956	2,610
37,900	37,950	0	0	848	1,503	0	672	1,945	2,600
37,950	38,000	0	0	838	1,492	0	664	1,935	2,589
38,000	38,050	0	0	827	1,482	0	656	1,924	2,579
38,050	38,100	0	0	817	1,471	0	648	1,914	2,568
38,100	38,150	0	0	806	1,461	0	640	1,903	2,558
38,150	38,200	0	0	795	1,450	0	632	1,893	2,547
38,200	38,250	0	0	785	1,439	0	624	1,882	2,537
38,250	38,300	0	0	774	1,429	0	616	1,872	2,526
38,300	38,350	0	0	764	1,418	0	608	1,861	2,516
38,350	38,400	0	0	753	1,408	0	600	1,851	2,505
38,400	38,450	0	0	743	1,397	0	592	1,840	2,495
38,450	38,500	0	0	732	1,387	0	584	1,830	2,484

(Continued)

\* If the amount you are looking up from the worksheet is at least \$36,900 but less than \$36,920, and you have one qualifying child, your credit is \$2. Otherwise, you cannot take the credit.

2012 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	722	1,376	0	576	1,819	2,474
38,550	38,600	0	0	711	1,366	0	568	1,808	2,463
38,600	38,650	0	0	701	1,355	0	560	1,798	2,452
38,650	38,700	0	0	690	1,345	0	552	1,787	2,442
38,700	38,750	0	0	680	1,334	0	544	1,777	2,431
38,750	38,800	0	0	669	1,324	0	536	1,766	2,421
38,800	38,850	0	0	659	1,313	0	528	1,756	2,410
38,850	38,900	0	0	648	1,303	0	520	1,745	2,400
38,900	38,950	0	0	638	1,292	0	512	1,735	2,389
38,950	39,000	0	0	627	1,282	0	504	1,724	2,379
39,000	39,050	0	0	616	1,271	0	496	1,714	2,368
39,050	39,100	0	0	606	1,260	0	488	1,703	2,358
39,100	39,150	0	0	595	1,250	0	480	1,693	2,347
39,150	39,200	0	0	585	1,239	0	472	1,682	2,337
39,200	39,250	0	0	574	1,229	0	464	1,672	2,326
39,250	39,300	0	0	564	1,218	0	456	1,661	2,316
39,300	39,350	0	0	553	1,208	0	448	1,651	2,305
39,350	39,400	0	0	543	1,197	0	440	1,640	2,295
39,400	39,450	0	0	532	1,187	0	432	1,629	2,284
39,450	39,500	0	0	522	1,176	0	424	1,619	2,273
39,500	39,550	0	0	511	1,166	0	416	1,608	2,263
39,550	39,600	0	0	501	1,155	0	408	1,598	2,252
39,600	39,650	0	0	490	1,145	0	400	1,587	2,242
39,650	39,700	0	0	480	1,134	0	392	1,577	2,231
39,700	39,750	0	0	469	1,124	0	384	1,566	2,221
39,750	39,800	0	0	459	1,113	0	376	1,556	2,210
39,800	39,850	0	0	448	1,103	0	368	1,545	2,200
39,850	39,900	0	0	437	1,092	0	360	1,535	2,189
39,900	39,950	0	0	427	1,081	0	352	1,524	2,179
39,950	40,000	0	0	416	1,071	0	344	1,514	2,168
40,000	40,050	0	0	406	1,060	0	336	1,503	2,158
40,050	40,100	0	0	395	1,050	0	328	1,493	2,147
40,100	40,150	0	0	385	1,039	0	320	1,482	2,137
40,150	40,200	0	0	374	1,029	0	312	1,472	2,126
40,200	40,250	0	0	364	1,018	0	304	1,461	2,115
40,250	40,300	0	0	353	1,008	0	296	1,450	2,105
40,300	40,350	0	0	343	997	0	288	1,440	2,094
40,350	40,400	0	0	332	987	0	280	1,429	2,084
40,400	40,450	0	0	322	976	0	272	1,419	2,073
40,450	40,500	0	0	311	966	0	264	1,408	2,063
40,500	40,550	0	0	301	955	0	256	1,398	2,052
40,550	40,600	0	0	290	945	0	248	1,387	2,042
40,600	40,650	0	0	280	934	0	240	1,377	2,031
40,650	40,700	0	0	269	923	0	232	1,366	2,021
40,700	40,750	0	0	258	913	0	224	1,356	2,010
40,750	40,800	0	0	248	902	0	216	1,345	2,000
40,800	40,850	0	0	237	892	0	209	1,335	1,989
40,850	40,900	0	0	227	881	0	201	1,324	1,979
40,900	40,950	0	0	216	871	0	193	1,314	1,968
40,950	41,000	0	0	206	860	0	185	1,303	1,958
41,000	41,050	0	0	195	850	0	177	1,293	1,947
41,050	41,100	0	0	185	839	0	169	1,282	1,936
41,100	41,150	0	0	174	829	0	161	1,271	1,926
41,150	41,200	0	0	164	818	0	153	1,261	1,915
41,200	41,250	0	0	153	808	0	145	1,250	1,905
41,250	41,300	0	0	143	797	0	137	1,240	1,894
41,300	41,350	0	0	132	787	0	129	1,229	1,884
41,350	41,400	0	0	122	776	0	121	1,219	1,873
41,400	41,450	0	0	111	766	0	113	1,208	1,863
41,450	41,500	0	0	101	755	0	105	1,198	1,852

(Continued)

## 2012 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	90	744	0	97	1,187	1,842
41,550	41,600	0	0	79	734	0	89	1,177	1,831
41,600	41,650	0	0	69	723	0	81	1,166	1,821
41,650	41,700	0	0	58	713	0	73	1,156	1,810
41,700	41,750	0	0	48	702	0	65	1,145	1,800
41,750	41,800	0	0	37	692	0	57	1,135	1,789
41,800	41,850	0	0	27	681	0	49	1,124	1,779
41,850	41,900	0	0	16	671	0	41	1,114	1,768
41,900	41,950	0	0	6	660	0	33	1,103	1,757
41,950	42,000	0	0	0	650	0	25	1,092	1,747
42,000	42,050	0	0	0	639	0	17	1,082	1,736
42,050	42,100	0	0	0	629	0	9	1,071	1,726
42,100	42,150	0	0	0	618	0	*	1,061	1,715
42,150	42,200	0	0	0	608	0	0	1,050	1,705
42,200	42,250	0	0	0	597	0	0	1,040	1,694
42,250	42,300	0	0	0	587	0	0	1,029	1,684
42,300	42,350	0	0	0	576	0	0	1,019	1,673
42,350	42,400	0	0	0	565	0	0	1,008	1,663
42,400	42,450	0	0	0	555	0	0	998	1,652
42,450	42,500	0	0	0	544	0	0	987	1,642
42,500	42,550	0	0	0	534	0	0	977	1,631
42,550	42,600	0	0	0	523	0	0	966	1,621
42,600	42,650	0	0	0	513	0	0	956	1,610
42,650	42,700	0	0	0	502	0	0	945	1,600
42,700	42,750	0	0	0	492	0	0	934	1,589
42,750	42,800	0	0	0	481	0	0	924	1,578
42,800	42,850	0	0	0	471	0	0	913	1,568
42,850	42,900	0	0	0	460	0	0	903	1,557
42,900	42,950	0	0	0	450	0	0	892	1,547
42,950	43,000	0	0	0	439	0	0	882	1,536
43,000	43,050	0	0	0	429	0	0	871	1,526
43,050	43,100	0	0	0	418	0	0	861	1,515
43,100	43,150	0	0	0	408	0	0	850	1,505
43,150	43,200	0	0	0	397	0	0	840	1,494
43,200	43,250	0	0	0	386	0	0	829	1,484
43,250	43,300	0	0	0	376	0	0	819	1,473
43,300	43,350	0	0	0	365	0	0	808	1,463
43,350	43,400	0	0	0	355	0	0	798	1,452
43,400	43,450	0	0	0	344	0	0	787	1,442
43,450	43,500	0	0	0	334	0	0	777	1,431
43,500	43,550	0	0	0	323	0	0	766	1,421
43,550	43,600	0	0	0	313	0	0	755	1,410
43,600	43,650	0	0	0	302	0	0	745	1,399
43,650	43,700	0	0	0	292	0	0	734	1,389
43,700	43,750	0	0	0	281	0	0	724	1,378
43,750	43,800	0	0	0	271	0	0	713	1,368
43,800	43,850	0	0	0	260	0	0	703	1,357
43,850	43,900	0	0	0	250	0	0	692	1,347
43,900	43,950	0	0	0	239	0	0	682	1,336
43,950	44,000	0	0	0	229	0	0	671	1,326
44,000	44,050	0	0	0	218	0	0	661	1,315
44,050	44,100	0	0	0	207	0	0	650	1,305
44,100	44,150	0	0	0	197	0	0	640	1,294
44,150	44,200	0	0	0	186	0	0	629	1,284
44,200	44,250	0	0	0	176	0	0	619	1,273
44,250	44,300	0	0	0	165	0	0	608	1,263
44,300	44,350	0	0	0	155	0	0	598	1,252
44,350	44,400	0	0	0	144	0	0	587	1,242
44,400	44,450	0	0	0	134	0	0	576	1,231
44,450	44,500	0	0	0	123	0	0	566	1,220

(Continued)

\* If the amount you are looking up from the worksheet is at least \$42,100 but less than \$42,130, and you have one qualifying child, your credit is \$2. Otherwise, you cannot take the credit.

2012 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	113	0	0	555	1,210
44,550	44,600	0	0	0	102	0	0	545	1,199
44,600	44,650	0	0	0	92	0	0	534	1,189
44,650	44,700	0	0	0	81	0	0	524	1,178
44,700	44,750	0	0	0	71	0	0	513	1,168
44,750	44,800	0	0	0	60	0	0	503	1,157
44,800	44,850	0	0	0	50	0	0	492	1,147
44,850	44,900	0	0	0	39	0	0	482	1,136
44,900	44,950	0	0	0	28	0	0	471	1,126
44,950	45,000	0	0	0	18	0	0	461	1,115
45,000	45,050	0	0	0	7	0	0	450	1,105
45,050	45,100	0	0	0	*	0	0	440	1,094
45,100	45,150	0	0	0	0	0	0	429	1,084
45,150	45,200	0	0	0	0	0	0	419	1,073
45,200	45,250	0	0	0	0	0	0	408	1,062
45,250	45,300	0	0	0	0	0	0	397	1,052
45,300	45,350	0	0	0	0	0	0	387	1,041
45,350	45,400	0	0	0	0	0	0	376	1,031
45,400	45,450	0	0	0	0	0	0	366	1,020
45,450	45,500	0	0	0	0	0	0	355	1,010
45,500	45,550	0	0	0	0	0	0	345	999
45,550	45,600	0	0	0	0	0	0	334	989
45,600	45,650	0	0	0	0	0	0	324	978
45,650	45,700	0	0	0	0	0	0	313	968
45,700	45,750	0	0	0	0	0	0	303	957
45,750	45,800	0	0	0	0	0	0	292	947
45,800	45,850	0	0	0	0	0	0	282	936
45,850	45,900	0	0	0	0	0	0	271	926
45,900	45,950	0	0	0	0	0	0	261	915
45,950	46,000	0	0	0	0	0	0	250	905
46,000	46,050	0	0	0	0	0	0	240	894
46,050	46,100	0	0	0	0	0	0	229	883
46,100	46,150	0	0	0	0	0	0	218	873
46,150	46,200	0	0	0	0	0	0	208	862
46,200	46,250	0	0	0	0	0	0	197	852
46,250	46,300	0	0	0	0	0	0	187	841
46,300	46,350	0	0	0	0	0	0	176	831
46,350	46,400	0	0	0	0	0	0	166	820
46,400	46,450	0	0	0	0	0	0	155	810
46,450	46,500	0	0	0	0	0	0	145	799
46,500	46,550	0	0	0	0	0	0	134	789
46,550	46,600	0	0	0	0	0	0	124	778
46,600	46,650	0	0	0	0	0	0	113	768
46,650	46,700	0	0	0	0	0	0	103	757
46,700	46,750	0	0	0	0	0	0	92	747
46,750	46,800	0	0	0	0	0	0	82	736
46,800	46,850	0	0	0	0	0	0	71	726
46,850	46,900	0	0	0	0	0	0	61	715
46,900	46,950	0	0	0	0	0	0	50	704
46,950	47,000	0	0	0	0	0	0	39	694
47,000	47,050	0	0	0	0	0	0	29	683
47,050	47,100	0	0	0	0	0	0	18	673
47,100	47,150	0	0	0	0	0	0	8	662
47,150	47,200	0	0	0	0	0	0	**	652
47,200	47,250	0	0	0	0	0	0	0	641
47,250	47,300	0	0	0	0	0	0	0	631
47,300	47,350	0	0	0	0	0	0	0	620
47,350	47,400	0	0	0	0	0	0	0	610
47,400	47,450	0	0	0	0	0	0	0	599
47,450	47,500	0	0	0	0	0	0	0	589

(Continued)

\* If the amount you are looking up from the worksheet is at least \$45,050 but less than \$45,060, and you have three 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 \$47,150 but less than \$47,162, and you have two qualifying children, your credit is \$1. Otherwise, you cannot take the credit.

## 2012 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	578
47,550	47,600	0	0	0	0	0	0	0	568
47,600	47,650	0	0	0	0	0	0	0	557
47,650	47,700	0	0	0	0	0	0	0	547
47,700	47,750	0	0	0	0	0	0	0	536
47,750	47,800	0	0	0	0	0	0	0	525
47,800	47,850	0	0	0	0	0	0	0	515
47,850	47,900	0	0	0	0	0	0	0	504
47,900	47,950	0	0	0	0	0	0	0	494
47,950	48,000	0	0	0	0	0	0	0	483
48,000	48,050	0	0	0	0	0	0	0	473
48,050	48,100	0	0	0	0	0	0	0	462
48,100	48,150	0	0	0	0	0	0	0	452
48,150	48,200	0	0	0	0	0	0	0	441
48,200	48,250	0	0	0	0	0	0	0	431
48,250	48,300	0	0	0	0	0	0	0	420
48,300	48,350	0	0	0	0	0	0	0	410
48,350	48,400	0	0	0	0	0	0	0	399
48,400	48,450	0	0	0	0	0	0	0	389
48,450	48,500	0	0	0	0	0	0	0	378
48,500	48,550	0	0	0	0	0	0	0	368
48,550	48,600	0	0	0	0	0	0	0	357
48,600	48,650	0	0	0	0	0	0	0	346
48,650	48,700	0	0	0	0	0	0	0	336
48,700	48,750	0	0	0	0	0	0	0	325
48,750	48,800	0	0	0	0	0	0	0	315
48,800	48,850	0	0	0	0	0	0	0	304
48,850	48,900	0	0	0	0	0	0	0	294
48,900	48,950	0	0	0	0	0	0	0	283
48,950	49,000	0	0	0	0	0	0	0	273
49,000	49,050	0	0	0	0	0	0	0	262
49,050	49,100	0	0	0	0	0	0	0	252
49,100	49,150	0	0	0	0	0	0	0	241
49,150	49,200	0	0	0	0	0	0	0	231
49,200	49,250	0	0	0	0	0	0	0	220
49,250	49,300	0	0	0	0	0	0	0	210
49,300	49,350	0	0	0	0	0	0	0	199
49,350	49,400	0	0	0	0	0	0	0	189
49,400	49,450	0	0	0	0	0	0	0	178
49,450	49,500	0	0	0	0	0	0	0	167
49,500	49,550	0	0	0	0	0	0	0	157
49,550	49,600	0	0	0	0	0	0	0	146
49,600	49,650	0	0	0	0	0	0	0	136
49,650	49,700	0	0	0	0	0	0	0	125
49,700	49,750	0	0	0	0	0	0	0	115
49,750	49,800	0	0	0	0	0	0	0	104
49,800	49,850	0	0	0	0	0	0	0	94
49,850	49,900	0	0	0	0	0	0	0	83
49,900	49,950	0	0	0	0	0	0	0	73
49,950	50,000	0	0	0	0	0	0	0	62
50,000	50,050	0	0	0	0	0	0	0	52
50,050	50,100	0	0	0	0	0	0	0	41
50,100	50,150	0	0	0	0	0	0	0	31
50,150	50,200	0	0	0	0	0	0	0	20
50,200	50,250	0	0	0	0	0	0	0	9
50,250	50,270	0	0	0	0	0	0	0	2



## 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 tax 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, elderly, disabled, and limited English proficient taxpayers. 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. Some VITA and TCE sites provide taxpayers the opportunity to prepare their return with the assistance of an IRS-certified volunteer. To find the nearest VITA or TCE site, visit [IRS.gov](http://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, visit AARP's website at [www.aarp.org/money/taxaide](http://www.aarp.org/money/taxaide) or call 1-888-227-7669.

For more information on these programs, go to [IRS.gov](http://IRS.gov) and enter “VITA” in the search box.



**Internet.** You can access the IRS website at [IRS.gov](http://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 2012 refund. Go to [IRS.gov](http://IRS.gov) and click on *Where's My Refund*. Information about your return will generally be available within 24 hours after the IRS receives your e-filed return, or 4 weeks after you mail your paper return. If you filed Form 8379 with your return, wait 14 weeks (11 weeks if you filed electronically). Have your 2012 tax return handy so you can provide your social security number, your filing status, and the exact whole dollar amount of your refund.
- *Where's My Refund?* has a new look this year! The tool will include a tracker that displays progress through three stages: (1) return received, (2) refund approved, and (3) refund sent. *Where's My Refund?* will provide an actual personalized refund date as soon as the IRS processes your tax return and approves your refund. So in a change from previous filing seasons, you won't get an estimated refund date right away. *Where's My Refund?* includes information for the most recent return filed in the current year and does not include information about amended returns.
- You can obtain a free transcript online at [IRS.gov](http://IRS.gov) by clicking on *Order a Return or Account Transcript* under “Tools.” For a transcript by phone, call 1-800-908-9946 and follow the prompts in the recorded message. You will be prompted to provide your SSN or Individual Taxpayer Identification Number (ITIN), date of birth, street address and ZIP code.
- Download forms, including talking tax forms, instructions, and publications.
- Order IRS products.
- Research your tax questions.
- Search publications by topic or keyword.
- Use the 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 IRS Withholding Calculator at [www.irs.gov/individuals](http://www.irs.gov/individuals).
- Determine if Form 6251 (Alternative Minimum Tax—Individuals), must be filed by using our Alternative Minimum Tax (AMT) Assistant available at IRS.gov by typing *Alternative Minimum Tax Assistant* in the search box.
- 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 (limited to 5 years). 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 most business days in IRS Taxpayer Assistance Centers (TAC). 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](http://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. The TTY/TDD telephone number is for individuals who are deaf, hard of hearing, or have a speech disability. These individuals can also access the IRS through relay services such as the Federal Relay Service at [www.gsa.gov/fedrelay](http://www.gsa.gov/fedrelay).
- *TeleTax topics.* Call 1-800-829-4477 to listen to pre-recorded messages covering various tax topics.
- *Checking the status of your 2012 refund.* To check the status of your 2012 refund, call 1-800-829-1954 or 1-800-829-4477 (automated *Where's My Refund?* information 24 hours a day, 7 days a week). Information about your return will generally be available within 24 hours after the IRS receives your e-filed return, or 4 weeks after you mail your paper return. If you filed Form 8379 with your return, wait 14 weeks (11 weeks if you filed electronically). Have your 2012 tax return handy so you can provide your social security number, your filing status, and the exact whole dollar amount of your refund. *Where's My Refund?* will provide an actual personalized refund date as soon as the IRS processes your tax return and approves your refund. *Where's My Refund?* includes information for the most recent return filed in the current year and does not include information about amended returns.

**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.** Some products and services are available on a walk-in basis.

- *Products.* You can walk in to some post offices, libraries, and IRS offices to pick up certain forms, instructions, and publications. Some IRS offices, libraries, and city and county government offices have a collection of products available to 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 TAC most business days 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 TAC where you can talk with an IRS representative face-to-face. No appointment is necessary—just walk in. Before visiting, check [www.irs.gov/localcontacts](http://www.irs.gov/localcontacts) for hours of operation and services provided. If you have an ongoing, complex tax account problem or a special need, such as a disability, an appointment can be requested by calling your local TAC. You can leave a message and a representative will call you back within 2 business days. All other issues will be handled without an appointment. To call your local TAC, go to [www.irs.gov/localcontacts](http://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. Its job is to ensure that every taxpayer is treated fairly, and that you know and understand your rights. TAS offers 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 help, they will do everything they can to get your problem resolved. You will be assigned to one advocate who will be with you at every turn. TAS has offices in every state, the District of Columbia, and Puerto Rico. Although TAS is independent within the IRS, their advocates know how to work with the IRS to get your problems resolved. And its services are always free.

As a taxpayer, you have rights that the IRS must abide by in its dealings with you. The TAS tax toolkit at [www.TaxpayerAdvocate.irs.gov](http://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](http://www.irs.gov/advocate). You can also call the toll-free number at 1-877-777-4778. Deaf and hard of hearing individuals who have access to TTY/TDD equipment can call 1-800-829-4059. These individuals can also access the IRS through relay services such as the Federal Relay Service at [www.gsa.gov/fedrelay](http://www.gsa.gov/fedrelay).

TAS also handles large-scale or systemic problems that affect many taxpayers. If you know of one of these broad issues, please report it through the Systemic Advocacy Management System at [www.irs.gov/advocate](http://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](http://www.irs.gov/advocate) or IRS Publication 4134, *Low Income Taxpayer Clinic List*. This publication is also available by calling 1-800-TAX-FORM (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 2013.
  - The final release will ship the beginning of March 2013.

Purchase the DVD from National Technical Information Service (NTIS) at [www.irs.gov/cdorders](http://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).

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# EIC Eligibility Checklist

<i>You may claim the EIC if you answer “Yes” to all the following questions.*</i>		Yes	No
1.	Is your AGI less than: <ul style="list-style-type: none"> <li>• \$13,980 (\$19,190 for married filing jointly) if you do not have a qualifying child,</li> <li>• \$36,920 (\$42,130 for married filing jointly) if you have one qualifying child,</li> <li>• \$41,952 (\$47,162 for married filing jointly) if you have two qualifying children, or</li> <li>• \$45,060 (\$50,270 for married filing jointly) if you have more than two qualifying children?</li> </ul> (See <b>Rule 1</b> .)	<input type="checkbox"/>	<input type="checkbox"/>
2.	Do you, your spouse, and your qualifying child each have a valid SSN? (See <b>Rule 2</b> .)	<input type="checkbox"/>	<input type="checkbox"/>
3.	Is your filing status married filing jointly, head of household, qualifying widow(er), or single? (See <b>Rule 3</b> .) <b>Caution:</b> If you or your spouse is a nonresident alien, answer “Yes” only if your filing status is married filing jointly. (See <b>Rule 4</b> .)	<input type="checkbox"/>	<input type="checkbox"/>
4.	Answer “Yes” if you are not filing Form 2555 or Form 2555-EZ. Otherwise, answer “No.” (See <b>Rule 5</b> .)	<input type="checkbox"/>	<input type="checkbox"/>
5.	Is your investment income \$3,200 or less? (See <b>Rule 6</b> .)	<input type="checkbox"/>	<input type="checkbox"/>
6.	Is your total earned income at least \$1 but less than: <ul style="list-style-type: none"> <li>• \$13,980 (\$19,190 for married filing jointly) if you do not have a qualifying child,</li> <li>• \$36,920 (\$42,130 for married filing jointly) if you have one qualifying child,</li> <li>• \$41,952 (\$47,162 for married filing jointly) if you have two qualifying children, or</li> <li>• \$45,060 (\$50,270 for married filing jointly) if you have more than two qualifying children?</li> </ul> (See <b>Rules 7</b> and <b>15</b> .)	<input type="checkbox"/>	<input type="checkbox"/>
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 <b>Rules 10</b> and <b>13</b> .) <b>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.*</b>	<input type="checkbox"/>	<input type="checkbox"/>
8.	Does your child meet the relationship, age, residency, and joint return tests for a qualifying child? (See <b>Rule 8</b> .)	<input type="checkbox"/>	<input type="checkbox"/>
9.	Is your child a qualifying child only for you? Answer “Yes” if (a) your qualifying child 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 <b>Rule 9</b> . 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 2012? (See <b>Rule 11</b> .)	<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 <b>Rule 12</b> .)	<input type="checkbox"/>	<input type="checkbox"/>
12.	Was your main home (and your spouse’s if filing a joint return) in the United States for more than half the year? (See <b>Rule 14</b> .)	<input type="checkbox"/>	<input type="checkbox"/>
<p><b>*PERSONS WITH A QUALIFYING CHILD:</b> 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><b>PERSONS WITHOUT A QUALIFYING CHILD:</b> If you answered “Yes” to questions 1 through 7, and 10 through 12, you can claim the EIC.</p> <p><b>If you answered “No” to any question that applies to you:</b> You cannot claim the EIC.</p>			