



Department of the Treasury  
Internal Revenue Service

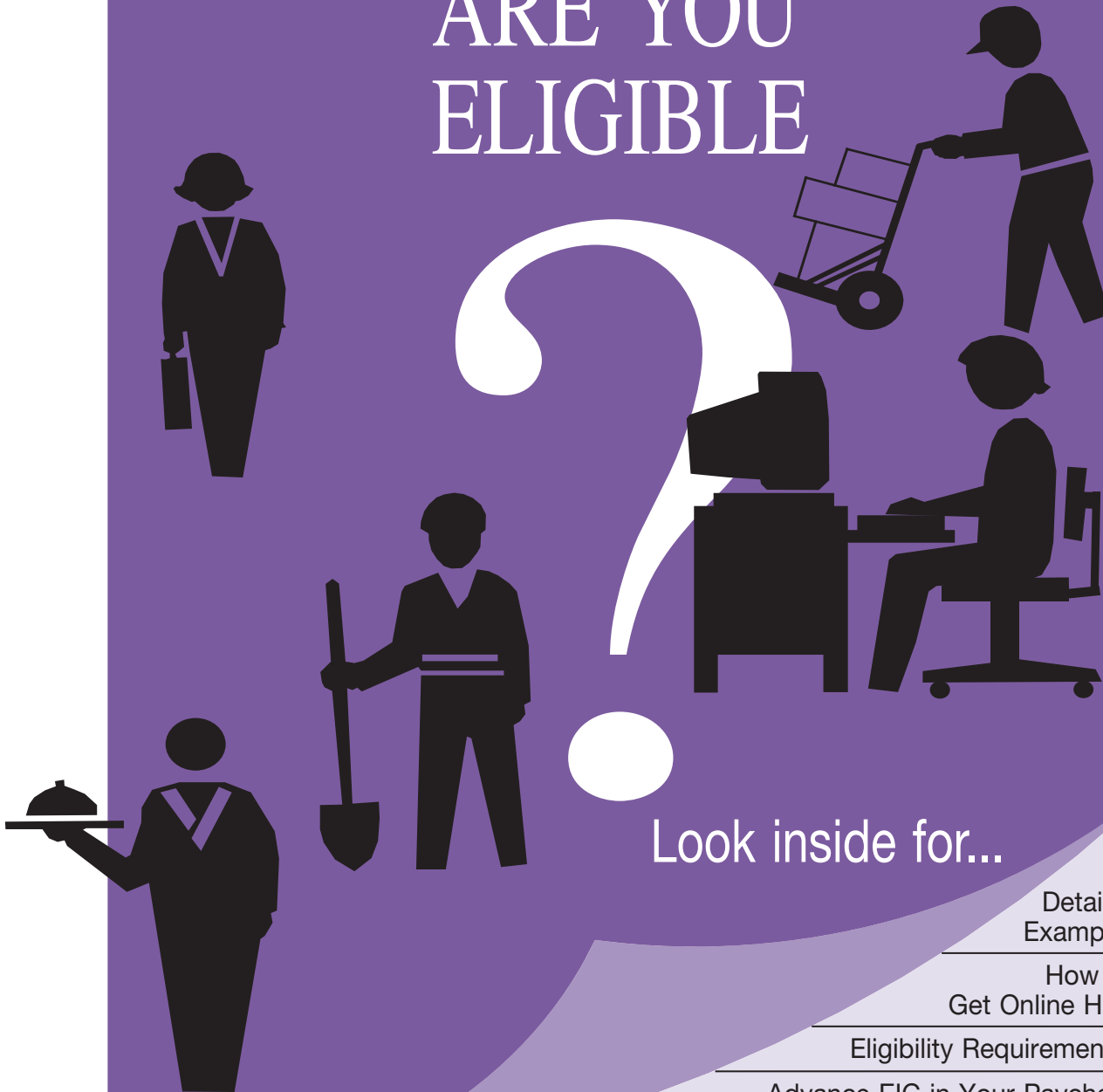
**Publication 596**

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# Earned Income Credit (EIC)

For use in preparing **2009** Returns

## ARE YOU ELIGIBLE



Look inside for...

Detailed  
Examples

How To  
Get Online Help








Eligibility Requirements

Advance EIC in Your Paycheck

Worksheet 1 To Figure Investment Income

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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 \$48,279. A tax credit usually means more money in your pocket. It reduces the amount of tax you owe. The EIC may also give you a refund.

### Can I Claim the EIC?

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

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

First, you must meet all the rules in this column.	Second, you must meet all the rules in <i>one</i> of these columns, whichever applies.		Third, you must meet the rule in this column.
Chapter 1. Rules for Everyone	Chapter 2. Rules If You Have a Qualifying Child	Chapter 3. Rules If You Do Not Have a Qualifying Child	Chapter 4. Figuring and Claiming the EIC
<p><b>1.</b> Your adjusted gross income (AGI) must be less than:</p> <ul style="list-style-type: none"> <li>• \$43,279 (\$48,279 for married filing jointly) if you have three or more qualifying children,</li> <li>• \$40,295 (\$45,295 for married filing jointly) if you have two qualifying children,</li> <li>• \$35,463 (\$40,463 for married filing jointly) if you have one qualifying child, or</li> <li>• \$13,440 (\$18,440 for married filing jointly) if you do not have a qualifying child. (See page 5.)</li> </ul>	<p><b>2.</b> You must have a valid social security number. (See page 5.)</p> <p><b>3.</b> Your filing status cannot be “Married filing separately.” (See page 6.)</p> <p><b>4.</b> You must be a U.S. citizen or resident alien all year. (See page 6.)</p> <p><b>5.</b> You cannot file Form 2555 or Form 2555-EZ (relating to foreign earned income). (See page 7.)</p> <p><b>6.</b> Your investment income must be \$3,100 or less. (See page 7.)</p> <p><b>7.</b> You must have earned income. (See page 9.)</p>	<p><b>8.</b> Your child must meet the relationship, age, residency, and joint return tests. (See page 12.)</p> <p><b>9.</b> Your qualifying child cannot be used by more than one person to claim the EIC. (See page 16.)</p> <p><b>10.</b> You cannot be a qualifying child of another person. (See page 20.)</p>	<p><b>11.</b> You must be at least age 25 but under age 65. (See page 21.)</p> <p><b>12.</b> You cannot be the dependent of another person. (See page 21.)</p> <p><b>13.</b> You cannot be a qualifying child of another person. (See page 22.)</p> <p><b>14.</b> You must have lived in the United States more than half of the year. (See page 23.)</p> <p><b>15.</b> Your earned income must be less than:</p> <ul style="list-style-type: none"> <li>• \$43,279 (\$48,279 for married filing jointly) if you have three or more qualifying children,</li> <li>• \$40,295 (\$45,295 for married filing jointly) if you have two qualifying children,</li> <li>• \$35,463 (\$40,463 for married filing jointly) if you have one qualifying child, or</li> <li>• \$13,440 (\$18,440 for married filing jointly) if you do not have a qualifying child. (See page 24.)</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 2009.

- 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 a member of a qualified joint venture that is a passive activity with rental real estate income not subject to self-employment tax.
- 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 \$13,440 (\$18,440 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.

## **How Can I Get EIC in My Paycheck in 2010?**

You may prefer to get some of next year's EIC throughout the year, rather than wait and get EIC after you file your tax return. Chapter 6 explains advance payment of EIC and tells how, if you have a qualifying child, you may be able to get some of the EIC in your paycheck in 2010.

## **What's New**

**Earned income amount is more.** The EIC has increased for people with three or more children and for many married couples filing jointly. Also, the maximum amount of income you can earn and still get the credit has increased. You may be able to take the credit if:

- You have three or more qualifying children and you earned less than \$43,279 (\$48,279 if married filing jointly),
- You have two qualifying children and you earned less than \$40,295 (\$45,295 if married filing jointly),
- You have one qualifying child and you earned less than \$35,463 (\$40,463 if married filing jointly), or

- You do not have a qualifying child and you earned less than \$13,440 (\$18,440 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 \$3,100. See [Rule 6](#).

**Definition of qualifying child changed.** For 2009, the following changes have been made to the definition of a qualifying child.

- To be your qualifying child, a child must be younger than you unless the child is permanently and totally disabled.
- A child cannot be your qualifying child if he or she files a joint return, unless the return was filed only as a claim for refund.
- If the parents of a child can claim the child as a qualifying child but no parent so claims the child, no one else can claim the child as a qualifying child unless that person's adjusted gross income (AGI) is higher than the highest AGI of any of the child's parents who can claim the child.

## Reminders

**Reporting advance payments of EIC received in 2009.** If you received advance payments of EIC in 2009, you must file Form 1040 or Form 1040A to report the payments. Your Form W-2, box 9, (as shown in Figure 1) will show the amount you received. Report the amount on line 59 (Form 1040) or line 36 (Form 1040A). If filing Form 1040, check box a on line 59.

Figure 1. Reporting Advance EIC

The diagram shows a portion of Form W-2 (2009) with a purple arrow pointing to box 9, 'Advance EIC payment'. The form includes fields for:
 

- a Employee's social security number
- b Employer identification number (EIN)
- c Employer's name, address, and ZIP code
- d Control number
- e Employee's first name and initial, Last name, Suff.
- f Employee's address and ZIP code
- 15 State Employer's state ID number
- 16 State wages, tips, etc.
- 17 State income tax
- 18 Local wages, tips, etc.
- 19 Local income tax
- 20 Locality name
- 2 Federal income tax withheld
- 3
- 4 Social security tax withheld
- 5 Medicare tax withheld
- 6 Medicare tax withheld
- 7 Social security tips
- 8 Allocated tips
- 9 Advance EIC payment
- 10 Dependent care benefits
- 11 Nonqualified plans
- 12a See instructions for box 12
- 12b
- 12c
- 12d
- 13 Statutory employee, Retirement plan, Third-party sick pay
- 14 Other

**Form W-2 Wage and Tax Statement** 2009 Department of the Treasury—Internal Revenue Service  
 Copy B—To Be Filed With Employee's FEDERAL Tax Return.  
 This information is being furnished to the Internal Revenue Service.

**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 and any advance EIC payments you receive will not be considered income when determining whether you are eligible for the following benefit programs, or how much you can receive from these programs. However, if the amounts you receive are not spent within a certain period of time, they may count as an asset (or resource) and affect your eligibility.

- Medicaid and supplemental security income (SSI).
- Supplemental Nutrition Assistance Program (food stamps).
- Low-income housing.

Temporary assistance for needy families (TANF) benefits may be affected. Please check with your state.

**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. We will also send you a letter with the name, address, and telephone number of the IRS employee assigned to your case. The process of establishing your eligibility will delay your refund.

**Spanish version of Publication 596.** You can order Publicación 596SP, Crédito por Ingreso del Trabajo, from the IRS. It is a Spanish translation of Publication 596. See [How To Get Tax Help](#) in the *Appendix* to find out how to order this and other IRS forms and publications.

**Photographs of missing children.** The Internal Revenue Service is a proud partner with the National Center for Missing and Exploited Children. Photographs of missing children selected by the Center may appear in this publication on pages that would otherwise be blank. You can help bring these children home by looking at the photographs and calling 1-800-THE-LOST (1-800-843-5678) if you recognize a child.

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

You can write to us at the following address:

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Washington, DC 20224

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You can email us at [\\*taxforms@irs.gov](mailto:*taxforms@irs.gov). (The asterisk must be included in the address.) Please put "Publications Comment" on the subject line. Although we cannot respond individually to each email, we do appreciate your feedback and will consider your comments as we revise our tax products.

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

**Tax questions.** If you have a tax question, check the information available on [www.irs.gov](http://www.irs.gov) or call 1-800-829-1040. We cannot answer tax questions sent to either of the above addresses.

# Chapter 1. Rules for Everyone



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

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

## Rule 1. AGI limits

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

- \$43,279 (\$48,279 for married filing jointly) if you have three or more qualifying children,
- \$40,295 (\$45,295 for married filing jointly) if you have two qualifying children,
- \$35,463 (\$40,463 for married filing jointly) if you have one qualifying child, or
- \$13,440 (\$18,440 for married filing jointly) if you do not have a qualifying child.

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

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

## Example: AGI exceeds limit

**Example.** Your AGI is \$35,550, you are single, and you have one qualifying child. You cannot claim the EIC because your AGI is not less than \$35,463. However, if your filing status was married filing jointly, you might be able to claim the EIC because your AGI is less than \$40,463.

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

## Rule 2. Social security number (SSN)

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

**Valid SSN.** To claim the EIC, you (and your spouse, if filing a joint return) must have a valid SSN issued by the Social Security Administration (SSA). Any qualifying child listed on Schedule EIC also must have a valid SSN. (See [Rule 8](#) if you have a qualifying child.)

If your social security card (or your spouse's, if filing a joint return) says "Not valid for employment" and your SSN was issued so that you (or your spouse) could get a federally funded benefit, you cannot get the EIC. An example of a federally funded benefit is Medicaid. If you have a card with the legend "Not valid for employment" and your immigration status has changed so that you are now a U.S. citizen or permanent resident, ask the SSA for a new social security card without the legend. If you get the new card after you have already filed your return, you can file an amended return on Form 1040X, Amended U. S. Individual Income Tax Return, to claim the EIC.

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

**Valid for work only with INS authorization or DHS authorization.** If your social security card reads “Valid for work only with INS authorization” or “Valid for work only with DHS authorization,” you have a valid SSN.

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

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

**No SSN.** If you do not have a valid SSN, put “No” next to line 64a (Form 1040), line 41a (Form 1040A), or line 9a (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 41a (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 \$3,100 or Less**

You cannot claim the earned income credit unless your investment income is \$3,100 or less. If your investment income is more than \$3,100, 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, on the next page, 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, on the next page, 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 4, plus any income from the rental of personal property shown on Form 1040, line 21. . . . . 8. \_\_\_\_\_
9. Enter any expenses from Schedule E, line 21, 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 all net income or losses from qualified joint ventures that are passive activities with rental real estate income reported on your (and your spouse's) Schedule C, line 31, or Schedule C-EZ, line 3, but not included in net earnings from self-employment. Do not include this amount on line 12 or 13 below. . . . . 11. \_\_\_\_\_
12. 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 12 and 13.) Do not include any amount you included on line 11 above. . . . . 12. \_\_\_\_\_
13. 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 12 and 13.) Do not include any amount you included on line 11 above. . . . . 13. \_\_\_\_\_
14. Combine the amounts on lines 11, 12, and 13 of this worksheet. (If the result is less than zero, enter -0-.) . . . . . 14. \_\_\_\_\_
15. Add the amounts on lines 1, 2, 3, 4, 7, 10, and 14. Enter the total. **This is your Investment Income.** . . . . . 15. \_\_\_\_\_
16. Is the amount on line 15 more than **\$3,100**?
  - 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 12 and 13.** In figuring the amount to enter on lines 12 and 13, 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 below.
2. Net earnings from self-employment.
3. Gross income received as a statutory employee.

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

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

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

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

**Minister's housing.** The rental value of a home or a housing allowance provided to a minister as part of the minister's pay generally is not subject to income tax but is included in net earnings from self-employment. For that reason, it is included in earned income for the EIC (except in the cases described in *Approved Form 4361 or Form 4029*, below). See [Example 4](#) in chapter 7.

**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 in this section in terms of what is or is not earned income for purposes of 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.

**Qualified joint venture.** If you are a member of a qualified joint venture reporting only rental real estate income not subject to self-employment tax, income or loss from that activity is not earned income. For more information about qualified joint ventures, see the Instructions for Schedule C (Form 1040).

**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 election on page 10.*

## Chapter 2. Rules If You Have a Qualifying Child



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

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

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

### **Rule 8.** Qualifying child

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

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

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

The four tests are illustrated in Figure 2 on page 13. The paragraphs that follow contain more information about each test.

Relationship



#### **Relationship Test**

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

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

The following definitions clarify the relationship test.

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

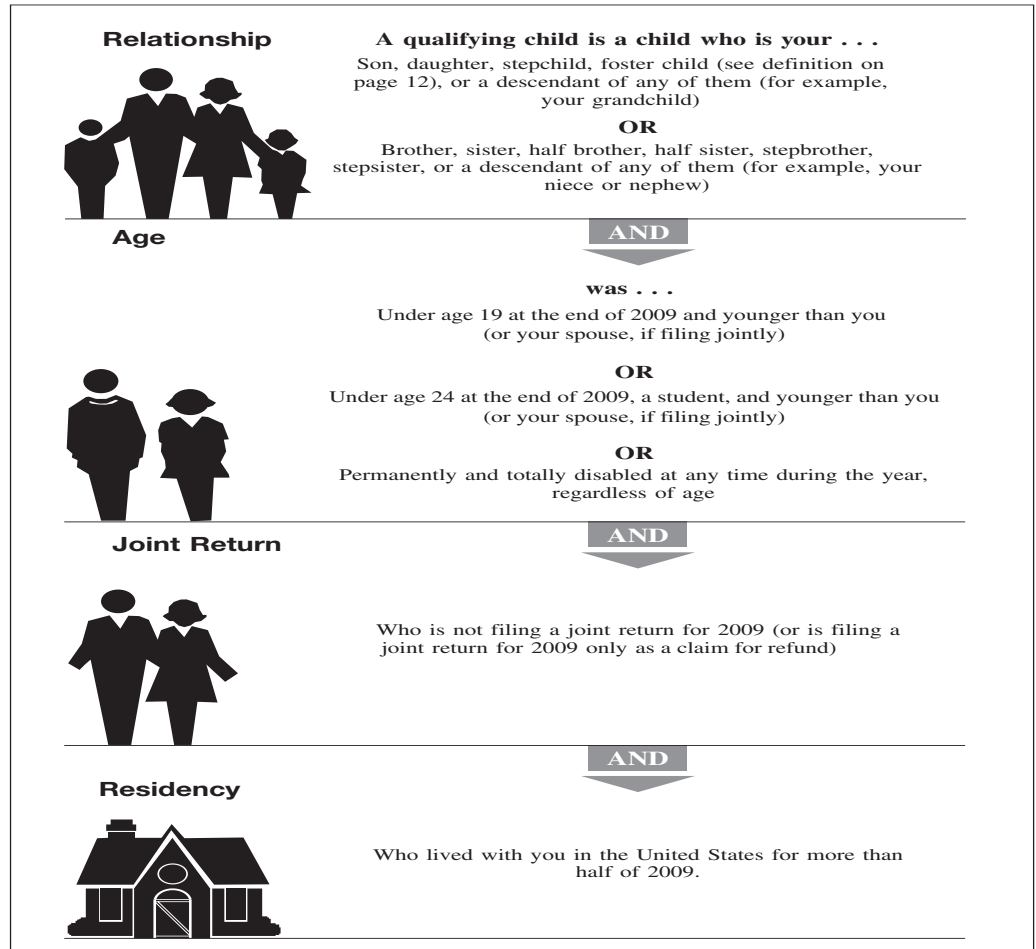
**Foster child.** For the EIC, a person is your foster child if the child is placed with you by an authorized placement agency or by judgment, decree, or other order of any court of competent jurisdiction. (An authorized placement agency includes a state or local government agency. It also includes a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

#### **Example:** Foster child

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



Figure 2. Tests for Qualifying Child



### Age Test

Your child must be:

1. Under age 19 at the end of 2009 and younger than you (or your spouse, if filing jointly),
2. Under age 24 at the end of 2009, a student, and younger than you (or your spouse, if filing jointly), or
3. Permanently and totally disabled at any time during 2009, regardless of age.

The following examples and definitions clarify the age test.

**Example 1:**  
 Child not under age 19

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

**Example 2:**  
 Child not younger than you or your spouse

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

**Example 3:**

Child younger than your spouse but not younger than you

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

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

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

The 5 calendar months need not be consecutive.

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



*Special rules may apply for people who had to relocate because of the Midwestern storms, tornadoes, or flooding. For details, see Publication 4492-B.*

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

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

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

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

Residency



## Residency Test

Your child must have lived with you in the United States for more than half of 2009. 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 2009 is treated as having lived with you for all of 2009 if your home was the child's home the entire time he or she was alive in 2009.

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

**Kidnapped child.** A kidnapped child is treated as living with you for more than half of the year if the child lived with you for more than half the part of the year before the date of the kidnapping. The child must be presumed by law enforcement authorities to have been kidnapped by someone who is not a member of your family or the child's family. This treatment applies for all years until the child is returned. However, the last year this treatment can apply is the earlier of:

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

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



### Joint Return Test

To meet this test, the child cannot file a joint return for the year.

**Exception.** An exception to the joint return test applies if your child and his or her spouse file a joint return only as a claim for refund.

**Example 1:**  
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 interest income and no other income. Neither is required to file a tax return. Taxes were taken out of their interest income due to backup withholding, 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 and claims making work pay credit

**Example 3.** The facts are the same as in *Example 2* except your son had \$2,000 of wages and no interest income or backup withholding. No taxes were taken out of his pay and he and his wife are not required to file a tax return, but they file a joint return to claim a making work pay credit of \$124 and get a refund of that amount. They file the return to get the making work pay credit, so they are not filing it only as a claim for refund. The exception to the joint return test does not apply, so your son is not your qualifying child.

**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 2009 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. Your qualifying child's SSN is missing from your tax return or is incorrect,
2. Your 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, your qualifying child has:
  - a. An individual taxpayer identification number (ITIN), which is issued to a noncitizen who cannot get an SSN, or
  - b. An adoption taxpayer identification number (ATIN), issued to adopting parents who cannot get an SSN for the child being adopted until the adoption is final.

If you have more than one qualifying child and only one has a valid SSN, you can claim the EIC only on the basis of that child. For more information about SSNs, see [Rule 2](#).

**Rule 9.**  
*Qualifying child of more than one person*

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

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

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

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

The tiebreaker rules explained next explain who, if anyone, can claim the EIC when more than one person has the same qualifying child. However, the tiebreaker rules do not apply if the other person is your spouse and you file a joint return.

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

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

- If a parent can claim the child as a qualifying child but no parent does so claim the child, the child is treated as the qualifying child of the person who had the highest AGI for the year, but only if that person's AGI is higher than the highest AGI of any of the child's parents who can claim the child. If the child's parents file a joint return with each other, this rule can be applied by treating the parents' total AGI as divided evenly between them. See *Example 8*.

Subject to these tiebreaker rules, you and the other person may be able to choose which of you claims the child as a qualifying child. See *Examples 1* through *13*.

If you cannot claim the EIC because your qualifying child is treated under the tiebreaker rules as the qualifying child of another person for 2009, 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 on page 16.

**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 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. Your son's father did not live with you or your son. The special rule explained later for divorced or separated parents or parents who live apart does not apply. Your son 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 on page 16 for which that person qualifies). He is not a qualifying child of anyone else, including his father. If you do not claim your son as a qualifying child for the EIC or any of the other tax benefits listed on page 16, your mother can treat your son as a qualifying child to claim the EIC (and any other tax benefits listed on page 16 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 your son 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 your son as a qualifying child. In this case, you as the child's parent will be the only one allowed to claim your son as a qualifying child for the EIC and the other tax benefits listed on page 16 for which you qualify. The IRS will disallow your mother's claim to the EIC and any other tax benefits listed on page 16 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 your son 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 your son as a

qualifying child for any of the other tax benefits listed on page 16, your mother can claim both you and your son 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.

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**Example 8:**  
Child lived with both  
parents and grandparent

**Example 8.** The facts are the same as in *Example 1* except that you and your son's father are married to each other, live with your son and your mother, and have AGI of \$30,000 on a joint return. If you and your husband do not claim your son as a qualifying child for the EIC or any of the other tax benefits listed on page 16, 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 lived together until August 1, 2009, when your husband moved out of the household. In August and September, your son lived with you. For the rest of the year, your son lived with your husband, the boy's father. Your son is a qualifying child of both you and your husband because your son 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 your son as a qualifying child. This means, if your husband does not claim your son as a qualifying child for any of the tax benefits listed on page 16, you can claim him as a qualifying child for any tax benefit listed on page 16 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 your son as a qualifying child. In this case, only your husband will be allowed to treat your son as a qualifying child. This is because, during 2009, 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 on page 16, you can claim him as a qualifying child for the EIC and any other tax benefits listed on page 16 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 2009, 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 2009.
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 2009 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 2009.

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 on page 16. 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 children of divorced or separated parents or parents who live apart, your son is treated as the qualifying child of his father, who can claim an exemption and the child tax credit for the

child. However, your son's father cannot claim your son as a qualifying child for head of household filing status, the credit for child and dependent care expenses, the exclusion for dependent care benefits, or the EIC. You and your mother did not have any child care expenses or dependent care benefits. If you do not claim your son as a qualifying child, your mother can claim him as a qualifying child for the EIC and head of household filing status, if she qualifies for these tax benefits.

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

**Example 3:**  
*Divorced parent and grandparent claim same qualifying child*

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

**Rule 10.**  
*Qualifying child of another person*

## **Rule 10** You Cannot Be a Qualifying Child of Another Person

You are a qualifying child of another person (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 person, 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 41a (Form 1040A).

**Example:**  
*Qualifying child of another person*

**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.

## 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.

### Rule 11. Age

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

You must be at least age 25 but under age 65 at the end of 2009. 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 2009. It does not matter which spouse meets the age test, as long as one of the spouses does.

If neither you nor your spouse meets the age test, you cannot claim the EIC. Put “No” next to line 64a (Form 1040), line 41a (Form 1040A), or line 9a (Form 1040EZ).

**Death of spouse.** If you are filing a joint return with your spouse who died in 2009, 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 2009. You are age 67. Your spouse would have been age 65 in November 2009. Because your spouse was under age 65 when she died, you meet the age test.

### Examples: Age

### Rule 12. Dependent of another person

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

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

- You checked box 6a on Form 1040 or 1040A, or
- You did not check the “You” box on line 5 of Form 1040EZ, and you entered \$9,350 on that line.

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

- You checked both box 6a and box 6b on Form 1040 or 1040A, or
- You and your spouse did not check either the “You” box or the “Spouse” box on line 5 of Form 1040EZ, and you entered \$18,700 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 2009, 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 \$9,350 on that line. You meet this rule.

**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.

**Rule 13.**  
*Qualifying child of another person*

### **Rule 13** You Cannot Be a Qualifying Child of Another Person

You are a qualifying child of another person (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 persons’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 person, 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 41a (Form 1040A), or line 9a (Form 1040EZ).

**Example:**  
*Qualifying child of another person*

**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.



**Rule 14.**  
*Main home in United States*

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

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

If it was not, put "No" next to line 64a (Form 1040), line 41a (Form 1040A), or line 9a (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 on page 14) 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 be eligible to claim the EIC.*

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

### **Rule 15.** Earned income limits

#### **Rule 15** Your Earned Income Must Be Less Than:

- \$43,279 (\$48,279 for married filing jointly) if you have three or more qualifying children,
- \$40,295 (\$45,295 for married filing jointly) if you have two qualifying children,
- \$35,463 (\$40,463 for married filing jointly) if you have one qualifying child, or
- \$13,440 (\$18,440 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 41a and 41b, or the worksheet in *Step 2* of the Form 1040EZ instructions for lines 9a and 9b.

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.
- **Inmates.** 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).
- **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.

- \$5,950 if you have no children.
- \$8,950 if you have one child.
- \$12,550 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 \$3,043. 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 \$3,043 on line 41a of their Form 1040A and enter the amount of their nontaxable combat pay on line 41b.

**Example 2 – election does not increase the EIC.** The facts are the same as *Example 1* except George had nontaxable combat pay of \$22,000. When George and Janice add their nontaxable combat pay to their earned income, they find their credit to be \$1,828.



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 41a of their Form 1040A.

**Tip:**  
If you want the IRS to figure your income tax, see Publication 967, *The IRS Will Figure Your Tax*.

## IRS Will Figure the EIC for You

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



*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**

<b>Payments, credits, and tax</b>	Advance earned income credit		<b>3</b>
	Earned income credit (EIC)		<b>1</b>
	Nontaxable combat pay election ▶ <input style="width: 50px;" type="text"/>	<b>2</b>	
	Add lines . . . . . your <b>total payments</b>		<b>3</b>
<b>Refund</b>			<b>3</b>

- 1** Put “EIC” on the dotted line next to line 64a (Form 1040), to the left of the entry space for line 41a (Form 1040A), or in the space to the left of line 9a (Form 1040EZ). Then, if you have any of the types of income described earlier under *Inmates*, *Deferred compensation plans*, or *Clergy*, follow the instructions given there.
- 2** If you received nontaxable combat pay and are electing to include it in your earned income for the EIC, enter the amount on line 64b (Form 1040), line 41b (Form 1040A), or line 9b (Form 1040EZ). For details, see *Nontaxable combat pay* in this chapter.
- 3** Complete all other parts of your return that apply to you (including line 59 (Form 1040) or line 36 (Form 1040A) to report advance payments of the EIC).
- 4** Do not fill in lines that relate to your total payments, overpayment, refund, or amount you owe (lines 71, 72, 73a, and 75 (Form 1040), lines 44, 45, 46a, and 48 (Form 1040A), or lines 10, 12a, and 13 (Form 1040EZ)).
- 5** If you have a qualifying child, complete Schedule EIC and attach it to your tax return.

## How To Figure the EIC Yourself

To figure the EIC yourself, use the EIC worksheet in the instructions for the form you are using (Form 1040, Form 1040A, or Form 1040EZ). If you have a qualifying child, complete Schedule EIC (discussed on page 27) 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 2009 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 2009 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 \$4,360, 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.

**Qualified joint venture.** If you are a member of a qualified joint venture reporting only rental real estate income not subject to self-employment tax, do not include any income or loss from that activity on EIC Worksheet B. It is not earned income.

**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 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 on page 36.



*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 2009.*

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 2009 return to claim the credit for 2009. 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.

However, 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 2009 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.

Also, 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.

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 2009 return affect whether you need to attach Form 8862 to your 2009 return or to a later return. The following examples demonstrate whether Form 8862 is required for 2009 or 2010.

**Example:**  
Form 8862 required for  
2009

**Example 1.** You filed your 2008 tax return in March 2009 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 2009, 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 2009. To claim the EIC with a qualifying child on your 2009 return, you must complete and attach Form 8862 to that return. However, to claim the EIC without a qualifying child on your 2009 return, you do not need to file Form 8862.



**Example:**  
Form 8862 required for  
2010

**Example 2.** The facts are the same as in *Example 1*, except that you received the statutory notice of deficiency in February 2010. Because the 90-day period referred to in the statutory notice is not over when you are ready to file your return for 2009, you should not attach Form 8862 to your 2009 return. However, to claim the EIC with a qualifying child for 2010, you must complete and attach Form 8862 to your return for that year. To claim the EIC without a qualifying child for 2010, 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 2009 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 2009 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 2008 tax return, which you filed in March 2009. 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 2009, 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 2009. You cannot claim the EIC for tax year 2009 or 2010. To claim the EIC on your return for 2011, 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 2008 EIC was not denied until after you filed your 2009 return. You cannot claim the EIC for tax year 2010 or 2011. To claim the EIC on your return for 2012, 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 2008 tax return, which you filed in February 2009. The IRS determined you were not entitled to the EIC and that your error was due to fraud. In September 2009, 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 2009. You cannot claim the EIC for tax years 2009 through 2018. To claim the EIC on your return for 2019, you must complete and attach Form 8862 to your return for that year.

# Chapter 6. Advance Payment of EIC in 2010



You can receive part of your 2010 EIC in your paycheck by completing a form and giving it to your employer.

Do you expect to be eligible for the EIC this year (2010) and to have a qualifying child? If so, you can choose to get payments of the EIC in your paycheck now instead of waiting to get your EIC all at once in 2011 when you file your tax return for the year 2010. These payments are called advance EIC payments. This chapter explains how you may be able to get them this year and how to report them on your tax return.

**Example:**  
How advance payment of EIC works

**Example.** In March of 2010, John and Tom worked together. Tom told John that he gets \$40 added to his paycheck each month because of the earned income credit. John would like to get an extra amount every month too. John needs to find out if he can claim the EIC in 2010. He should answer the questions in *Step 1* below and then, if he is eligible for advance EIC payments, go to *Step 2*.

**Note.** Chapters 1 through 5 of this publication are about the EIC you claim on your 2009 tax return. This chapter is about the EIC you **expect** to claim on your 2010 tax return.

## Step 1 Find Out If You Are Eligible for Advance Payments of the EIC

Answer the following three questions to see if you are eligible for advance payments of the EIC.

**Note.** When the question says “expect,” you do not have to know that you will be able to answer “Yes” when you file your tax return. You can only make a best guess that you will be able to answer “Yes.”


Question 1. \_\_\_\_\_

**Do you expect to have a qualifying child? (See the definition of qualifying child beginning on page 12.)**

- Yes.**  
Go to Question 2.
- No.**   
You cannot get advance payments of the EIC.

Question 2. \_\_\_\_\_

**Do you expect that your adjusted gross income (AGI) and earned income will each be less than \$35,535 (\$40,545 if you expect to file a joint return for 2010)?**

- Yes.**  
Go to Question 3.
- No.**   
You cannot get advance payments of the EIC.

Question 3. \_\_\_\_\_

**Do you expect to be eligible for the EIC in 2010 as explained in chapters 1, 2, 3, and 4?**

- Yes.**  
Go to Step 2.
- No.**   
You cannot get advance payments of the EIC.
- Not Sure.**  
Read the rules in chapters 1, 2, 3, and 4 and/or the instructions for Form W-5. Then answer “Yes” or “No.”

**Tip:**  
AGI and earned income are explained on pages 5, 9, and 24.

**Tip:**  
If you are a farm worker paid on a daily basis, your employer is not required to pay you advance EIC. Also, you generally cannot get advance EIC unless your wages are subject to federal income tax, social security tax, or Medicare tax withholding.






**Note.** The rules in chapters 1, 2, 3, and 4 are expected to be basically the same for 2010, except that you will be allowed to have more earned income and more adjusted gross income.

## Step 2 Complete Form W-5 and Give It to Your Employer

If you answered “Yes” to all the questions in *Step 1*, and you wish to get part of your EIC now, you must give your employer a Form W-5 for 2010.

After you have read the instructions and completed Form W-5, give the lower part of the form to your employer. Keep the top part for your records. A part of a blank Form W-5 is shown here.

<b>2010 Form W-5</b>		 Department of the Treasury Internal Revenue Service
<b>Instructions</b>		section 457 plan. Generally, earned income also does not include nontaxable earned income, but you can elect to include nontaxable combat pay in earned income.
<b>Purpose of Form</b>		
Give the bottom part to your employer; keep the top part for your records.		
----- Detach here -----		
<b>Form W-5</b>	<b>Earned Income Credit Advance Payment Certificate</b>	OMB No. 1545-0074
Department of the Treasury Internal Revenue Service	<ul style="list-style-type: none"> <li>▶ Use the current year's certificate only.</li> <li>▶ Give this certificate to your employer.</li> <li>▶ This certificate expires on December 31, 2010.</li> </ul>	<b>2010</b>
Print or type your full name		Your social security number
<p><b>Note.</b> If you get advance payments of the earned income credit for 2010, you <b>must</b> file a 2010 federal income tax return. To get advance payments, you <b>must</b> have a qualifying child and your filing status must be any status <b>except</b> married filing a separate return.</p>		
<p>1 I expect to have a qualifying child and be able to claim the earned income credit for 2010 using that child. I do not have another Form W-5 in effect with any other current employer, and I choose to get advance EIC payments . . . . . <input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>2 Check the box that shows your expected filing status for 2010:  <input type="checkbox"/> Single, head of household, or qualifying widow(er)    <input type="checkbox"/> Married filing jointly</p> <p>3 If you are married, does your spouse have a Form W-5 in effect for 2010 with any employer? . . . . . <input type="checkbox"/> Yes <input type="checkbox"/> No</p>		
Under penalties of perjury, I declare that the information I have furnished above is, to the best of my knowledge, true, correct, and complete.		
Signature ▶		Date ▶
Cat. No. 10227P		

You may get only part of your EIC during the year in advance payments. You will get the rest of the EIC you are entitled to when you file your tax return in 2011 and claim the EIC.

## Frequently Asked Questions About Form W-5

1. **How do I get Form W-5?** Ask your employer for the form. Or, see [How To Get Tax Help](#) on page 60.
2. **What should I do if I have more than one employer?** Give a Form W-5 to only one employer.
3. **Can I give my employer a Form W-5 if my spouse has given her employer a Form W-5?** Yes.
4. **How often do I have to file Form W-5?** The 2010 Form W-5 you give to your employer is valid until December 31, 2010. If you expect to be eligible for EIC in 2011 and you want to receive advance payments, you must give your employer a new Form W-5 in 2011. Do this each year you expect to be eligible for the EIC.
5. **What should I do if my situation changes after I give Form W-5 to my employer?** Give your employer a new Form W-5 if any situation shown in the following table applies to you for 2010.



**Table 3. Changes to Advance EIC Status**

<b>IF....</b>	<b>THEN you must give your employer a new Form W-5. To indicate your change, check....</b>
You no longer expect to have a qualifying child	“No” on line 1.
You no longer expect to be eligible for the EIC	“No” on line 1.
You no longer want advance payments	“No” on line 1.
Your spouse files Form W-5 with his or her employer	“Yes” on line 3.

**Step 3 How To Report Advance Payments of EIC**

If you received advance payments of EIC in 2009, see [Reporting advance payments of EIC received in 2009](#) on page 3 for information on reporting these payments.

If you receive advance payments of EIC in 2010, you must file a 2010 tax return (even if you would not otherwise have to file) to report the payments and claim any additional EIC. Box 9 of your Form W-2 will show the amount you received. See the instructions for Form 1040 or Form 1040A for the line number on which you report advance payments of EIC.

If you receive advance payments of EIC in 2010, and you later find out that you are not eligible for some or all of them, you still must report them on your tax return.



*You cannot use Form 1040EZ to report your advance payments. You must file Form 1040 or Form 1040A.*



## Chapter 7. Detailed Examples



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

### Example:

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

### Example 1. Cynthia and Jerry Grey

Cynthia and Jerry Grey have two children, Kirk, age 8, and Susanne, age 6. The children lived with Cynthia and Jerry for all of 2009. 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 2009.

Cynthia and Jerry have the 2009 Form 1040A and instructions. They want to see if they qualify for the EIC, so they follow the steps in the instructions for lines 41a and 41b.

**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 \$3,100, 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 \$45,295, 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 on page 35).

**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 used in this example is on the next page. 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 \$4,269. They enter \$4,269 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 \$4,163 on line 5.
5. They enter \$4,163 on line 6. This is the smaller of the line 2 amount (\$4,269) and the line 5 amount (\$4,163).



6. The Greys enter \$4,163 on line 41a of their Form 1040A. They will now complete Schedule EIC (shown on page 36) and attach it to their return. They will keep the EIC Worksheet for their records.

If the amount you are looking up from the worksheet is—		And your filing status is—							
		Single, head of household, or qualifying widow(er) and you have—				Married filing jointly and you have—			
		No children	One child	Two children	Three children	No children	One child	Two children	Three children
At least	But less than	Your credit is—				Your credit is—			
25,000	25,050	0	1,668	3,216	3,844	0	2,467	4,269	4,897
25,050	25,100	0	1,660	3,205	3,834	0	2,459	4,258	4,887
25,100	25,150	0	1,652	3,195	3,823	0	2,451	4,248	4,876
25,150	25,200	0	1,644	3,184	3,813	0	2,443	4,237	4,866
25,200	25,250	0	1,636	3,174	3,802	0	2,435	4,227	4,855
25,250	25,300	0	1,628	3,163	3,792	0	2,427	4,216	4,845
25,300	25,350	0	1,620	3,153	3,781	0	2,419	4,206	4,834
25,350	25,400	0	1,612	3,142	3,771	0	2,411	4,195	4,824
25,400	25,450	0	1,604	3,132	3,760	0	2,403	4,185	4,813
25,450	25,500	0	1,596	3,121	3,750	0	2,395	4,174	4,803
25,500	25,550	0	1,588	3,110	3,739	0	2,387	4,163	4,792
25,550	25,600	0	1,580	3,100	3,728	0	2,379	4,153	4,781
25,600	25,650	0	1,572	3,089	3,718	0	2,371	4,142	4,771
25,650	25,700	0	1,564	3,079	3,707	0	2,363	4,132	4,760
25,700	25,750	0	1,556	3,068	3,697	0	2,355	4,121	4,750

**Example:**

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

### Example 2. Sharon Rose

Sharon Rose is age 63 and retired. She received \$7,000 in social security benefits during the year and \$7,500 from a part-time job. She also received a taxable pension of \$6,400. Sharon had no other income. Her AGI on line 22 of Form 1040A is \$13,900 (\$7,500 + \$6,400).

Sharon is not married and lived alone in the United States for the entire year. She cannot be claimed as a dependent on anyone else’s return. She does not have any investment income and does not have a qualifying child.

Sharon reads the steps for eligibility in her Form 1040A instructions. In *Step 1* she discovers that, because her AGI (\$13,900) is not less than \$13,440, 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 41a and 41b

Keep for Your Records



## Part 1


## All Filers

1. Enter your earned income from Step 5 on page 44.

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

2. Look up the amount on line 1 in the EIC Table on pages 47–63 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	4,269
---	-------

If line 2 is zero,  You cannot take the credit. Enter “No” to the left of the entry space for line 41a.

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 \$7,500 (\$12,500 if married filing jointly)?
- 1 or more qualifying children, is the amount on line 3 less than \$16,450 (\$21,450 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 on pages 47–63 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	4,163
---	-------

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

## Part 3

## Your Earned Income Credit

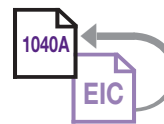
6. This is your earned income credit.

6	4,163
---	-------

Enter this amount on Form 1040A, line 41a.

**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 page 44 to find out if you must file Form 8862 to take the credit for 2009.

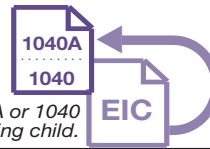


**SCHEDULE EIC**  
**(Form 1040A or 1040)**

Department of the Treasury  
Internal Revenue Service (99)

**Earned Income Credit**  
Qualifying Child Information

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



OMB No. 1545-0074

**2009**

Attachment  
Sequence No. **43**

Name(s) shown on return  
Cynthia and Jerry Grey

Your social security number  
333-00-5555

**Before you begin:**

- See the instructions for Form 1040A, lines 41a and 41b, 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 back of schedule 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**

	First name	Last name	First name	Last name	First name	Last name
<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.	Kirk Grey		Susanne Grey			
<b>2 Child's SSN</b> The child must have an SSN as defined on page 47 of the Form 1040A instructions or page 51 of the Form 1040 instructions unless the child was born and died in 2009. If your child was born and died in 2009 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		987-00-4321			
<b>3 Child's year of birth</b>	Year <u>2</u> <u>0</u> <u>0</u> <u>1</u> <small>If born after 1990 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</u> <u>0</u> <u>0</u> <u>3</u> <small>If born after 1990 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 1990 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 2009, a student, and younger than you (or your spouse, if filing jointly)?	<input type="checkbox"/> Yes. <input type="checkbox"/> No. <i>Go to line 5. Continue.</i>		<input type="checkbox"/> Yes. <input type="checkbox"/> No. <i>Go to line 5. Continue.</i>		<input type="checkbox"/> Yes. <input type="checkbox"/> No. <i>Go to line 5. Continue.</i>	
<b>b</b> Was the child permanently and totally disabled during any part of 2009?	<input type="checkbox"/> Yes. <input type="checkbox"/> No. <i>Continue.</i> The child is not a qualifying child.		<input type="checkbox"/> Yes. <input type="checkbox"/> No. <i>Continue.</i> The child is not a qualifying child.		<input type="checkbox"/> Yes. <input type="checkbox"/> No. <i>Continue.</i> 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 2009</b> • If the child lived with you for more than half of 2009 but less than 7 months, enter "7." • If the child was born or died in 2009 and your home was the child's home for the entire time he or she was alive during 2009, enter "12."	<u>12</u> months <i>Do not enter more than 12 months.</i>		<u>12</u> months <i>Do not enter more than 12 months.</i>		_____ months <i>Do not enter more than 12 months.</i>	

For Paperwork Reduction Act Notice, see Form 1040A or 1040 instructions.

Cat. No. 13339M

Schedule EIC (Form 1040A or 1040) 2009



**Example:**

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

### Example 3. Steve and Linda Green

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

Steve owns and operates a dairy farm that had a loss of \$2,200 in 2009. Steve reports this loss on Schedule F and on Form 1040, line 18. Steve qualifies and chooses to use the optional method to figure net earnings, so he uses Section B of Schedule SE. He enters \$4,360 on Schedule SE, Section B, lines 15 and 4b. Steve figures self-employment tax of \$667. He deducts one-half of it (\$334) on Form 1040, line 27.

Linda had wages of \$19,000, which she reports on Form 1040, line 7. She also received advance EIC payments of \$1,716, which she reports on Form 1040, line 59. In addition, she and Steve received \$200 in interest from a savings account, and \$1,500 of their state income tax refund was taxable.

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

The Greens read the instructions for Form 1040, lines 64a and 64b. In *Step 2* they figure their investment income to be \$4,200 (\$200 interest income from Form 1040, line 8a, plus a \$4,000 capital gain from Form 1040, line 13). But when they read the second and third questions in *Step 2* they find that, because they have figured their investment income to be more than \$3,100 and they are filing Form 4797, they must use Worksheet 1 in Publication 596 to see if they can take the EIC.

The Greens fill out Worksheet 1 (shown on page 38) in Publication 596. They find their correct investment income for EIC purposes to be \$1,200, not \$4,200. This is less than \$3,100, so they meet *Rule 6*. They read the rest of Publication 596 and find that they meet all the rules to claim the EIC. For example, they will file a joint return (*Rule 3*). Both of their children are qualifying children (*Rule 8*). Also, their AGI of \$22,166 (\$19,000 + \$4,000 + \$200 + \$1,500 - \$2,200 - \$334) is less than \$45,295 (*Rule 1*).

They use EIC Worksheet B (shown on pages 39 and 40) to figure their EIC of \$4,690. They also complete Schedule EIC (not shown) and attach it to their Form 1040.





## Filled in Worksheet 1 for Steve and Linda Green

### 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.

<b>Interest and Dividends</b>	
1. Enter any amount from Form 1040, line 8a. . . . .	1. <u>200</u>
2. Enter any amount from Form 1040, line 8b, plus any amount on Form 8814, line 1b. . . . .	2. _____
3. Enter any amount from Form 1040, line 9a. . . . .	3. _____
4. Enter the amount from Form 1040, line 21, that is from Form 8814 if you are filing that form to report your child's interest and dividend income on your return. (If your child received an Alaska Permanent Fund dividend, use Worksheet 2, on the next page, to figure the amount to enter on this line.) . . . . .	4. _____
<b>Capital Gain Net Income</b>	
5. Enter the amount from Form 1040, line 13. If the amount on that line is a loss, enter -0-. . . . .	5. <u>4,000</u>
6. Enter any gain from Form 4797, Sales of Business Property, line 7. If the amount on that line is a loss, enter -0-. (But, if you completed lines 8 and 9 of Form 4797, enter the amount from line 9 instead.) . . . . .	6. <u>3,000</u>
7. Subtract line 6 of this worksheet from line 5 of this worksheet. (If the result is less than zero, enter -0-.) . . . . .	7. <u>1,000</u>
<b>Royalties and Rental Income from Personal Property</b>	
8. Enter any royalty income from Schedule E, line 4, plus any income from the rental of personal property shown on Form 1040, line 21. . . . .	8. _____
9. Enter any expenses from Schedule E, line 21, 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. _____
<b>Passive Activities</b>	
11. Enter the total of all net income or losses from qualified joint ventures that are passive activities with rental real estate income reported on your (and your spouse's) Schedule C, line 31, or Schedule C-EZ, line 3, but not included in net earnings from self-employment. Do not include this amount on line 12 or 13 below. . . . .	11. _____
12. 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 12 and 13.) Do not include any amount you included on line 11 above. . . . .	12. _____
13. 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 12 and 13.) Do not include any amount you included on line 11 above. . . . .	13. _____
14. Combine the amounts on lines 11, 12, and 13 of this worksheet. (If the result is less than zero, enter -0-.) . . . . .	14. _____
15. Add the amounts on lines 1, 2, 3, 4, 7, 10, and 14. Enter the total. <b>This is your Investment Income.</b> . . . . .	15. <u>1,200</u>
16. Is the amount on line 15 more than <b>\$3,100</b> ?	
<input type="checkbox"/> <b>Yes.</b> You cannot take the credit.	
<input checked="" type="checkbox"/> <b>No.</b> Go to <i>Step 3</i> of the Form 1040 instructions for lines 64a and 64b to find out if you can take the credit (unless you are using this publication to find out if you can take the credit; in that case, go to <i>Rule 7</i> , next).	
<b>Instructions for lines 12 and 13.</b> In figuring the amount to enter on lines 12 and 13, do not take into account any royalty income (or loss) included on line 26 of Schedule E or any amount included in your earned income. To find out if the income on line 26 or line 40 of Schedule E is from a passive activity, see the Schedule E instructions. If any of the rental real estate income (or loss) included on Schedule E, line 26, is not from a passive activity, print "NPA" and the amount of that income (or loss) on the dotted line next to line 26.	





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

Worksheet **B**—Earned Income Credit (EIC)—Lines 64a and 64b

Keep for Your Records



Use this worksheet if you answered “Yes” to Step 5, question 3, on page 50.

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

<b>Part 1</b>  <b>Self-Employed, Members of the Clergy, and People With Church Employee Income Filing Schedule SE</b>	1a. Enter the amount from Schedule SE, Section A, line 3, or Section B, line 3, whichever applies.	1a	
	b. Enter any amount from Schedule SE, Section B, line 4b, and line 5a.	+	1b 4,360
	c. Combine lines 1a and 1b.	=	1c 4,360
	d. Enter the amount from Schedule SE, Section A, line 6, or Section B, line 13, whichever applies.	-	1d 334
	e. Subtract line 1d from 1c.	=	1e 4,026

<b>Part 2</b>  <b>Self-Employed NOT Required To File Schedule SE</b> <small>For example, your net earnings from self-employment were less than \$400.</small>	2. Do not include on these lines any statutory employee income, any net profit from services performed as a notary public, any amount exempt from self-employment tax as the result of the filing and approval of Form 4029 or Form 4361, or any income or loss from a qualified joint venture reporting only rental real estate income not subject to self-employment tax.		
	a. Enter any net farm profit or (loss) from Schedule F, line 36, and from farm partnerships, Schedule K-1 (Form 1065), box 14, code A*.	2a	
	b. Enter any net profit or (loss) from Schedule C, line 31; Schedule C-EZ, line 3; Schedule K-1 (Form 1065), box 14, code A (other than farming); and Schedule K-1 (Form 1065-B), box 9, code J1*.	+	2b
c. Combine lines 2a and 2b.	=	2c	

\*Reduce any Schedule K-1 amounts by any partnership section 179 expense deduction claimed, unreimbursed partnership expenses claimed, and depletion claimed on oil and gas properties. If you have any Schedule K-1 amounts, complete the appropriate line(s) of Schedule SE, Section A. Enter your name and social security number on Schedule SE and attach it to your return.

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

<b>Part 4</b>  <b>All Filers Using Worksheet B</b>  <small>Note. If line 4b includes income on which you should have paid self-employment tax but did not, we may reduce your credit by the amount of self-employment tax not paid.</small>	4a. Enter your earned income from Step 5 on page 50.	4a	19,000
	b. Combine lines 1e, 2c, 3, and 4a. <b>This is your total earned income.</b>	4b	23,026

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

5. If you have:

- 3 or more qualifying children, is line 4b less than \$43,279 (\$48,279 if married filing jointly)?
- 2 qualifying children, is line 4b less than \$40,295 (\$45,295 if married filing jointly)?
- 1 qualifying child, is line 4b less than \$35,463 (\$40,463 if married filing jointly)?
- No qualifying children, is line 4b less than \$13,440 (\$18,440 if married filing jointly)?

**Yes.** If you want the IRS to figure your credit, see page 50. If you want to figure the credit yourself, enter the amount from line 4b on line 6 (page 54).

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



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

**Worksheet B**—Continued from page 53

Keep for Your Records 

**Part 5**

**All Filers Using Worksheet B**

6. Enter your total earned income from Part 4, line 4b, on page 53. 

<b>6</b>	23,026
----------	--------

7. Look up the amount on line 6 above in the EIC Table on pages 55–71 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. 

<b>7</b>	4,690
----------	-------

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

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

<b>8</b>	22,166
----------	--------

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

**Part 6**

**Filers Who Answered “No” on Line 9**

10. If you have:  
 • No qualifying children, is the amount on line 8 less than \$7,500 (\$12,500 if married filing jointly)?  
 • 1 or more qualifying children, is the amount on line 8 less than \$16,450 (\$21,450 if married filing jointly)?  
 **Yes.** Leave line 10 blank; enter the amount from line 7 on line 11.  
 **No.** Look up the amount on line 8 in the EIC Table on pages 55–71 to find the credit. Be sure you use the correct column for your filing status and the number of children you have. Enter the credit here. Look at the amounts on lines 10 and 7. Then, enter the **smaller** amount on line 11. 

<b>10</b>	4,869
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**Part 7**

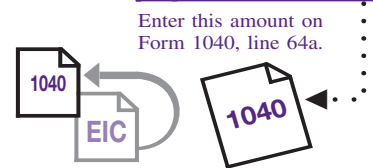
**Your Earned Income Credit**

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

<b>11</b>	4,690
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**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 page 50 to find out if you must file Form 8862 to take the credit for 2009.*



**Example:**

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

## Example 4. Victor and Ida Brown

Victor and Ida Brown have two children, Kevin, age 15, and Ashley, age 14. The children lived with Victor and Ida for all of 2009. Ida earned wages of \$10,000 and Victor, a member of the clergy, received a salary of \$17,000. Victor also receives a housing allowance of \$500 a month (\$6,000 a year) from the church. The Browns received \$200 in interest on their savings account. They had no other income in 2009.

Victor does not have to pay income tax on his housing allowance but he does have to include it in net earnings from self-employment and pay self-employment tax on it. To figure his self-employment tax, he must complete Schedule SE (Form 1040). He completes Schedule SE and figures self-employment tax of \$3,250. He puts this figure on Form 1040, line 56, and deducts \$1,625, one-half of his self-employment tax, on Form 1040, line 27.

Victor and Ida read the Form 1040 instructions for lines 64a and 64b, and find that they meet all the rules to claim the EIC. For example, their AGI of \$25,575 ( $\$17,000 + \$10,000 + \$200 - \$1,625$ ) is less than \$45,295 (*Step 1, question 1*). Their investment income (\$200 interest income from a savings account) is less than \$3,100 (*Step 2*). Both of their children are qualifying children (*Step 3, question 1*).

**Completing EIC Worksheet B.** Because Victor is a member of the clergy, the Browns use EIC Worksheet B in the Form 1040 instructions (shown on pages 42 and 43) to figure their earned income credit.

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

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

**Part 4.** On line 4a, they enter \$10,000. They figured this amount in *Step 5* of the Form 1040 instructions for lines 64a and 64b. They started with the amount on line 7 (Form 1040), \$27,000 ( $\$17,000 + \$10,000$ ), and subtracted the amount on that line that was also reported on line 2 of Schedule SE, Victor's \$17,000 salary. On line 4b, they enter \$31,375 ( $\$21,375 + \$10,000$ ). This is their total earned income. Since it is less than \$45,295, they go to *Part 5* and enter \$31,375 on line 6.

**Parts 5–7.** They complete *Parts 5* through *7* and figure their earned income credit of \$2,931. They enter this amount on line 64a of Form 1040 and put "Clergy" on the dotted line next to line 64a.



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

**Worksheet B—Earned Income Credit (EIC)—Lines 64a and 64b** *Keep for Your Records* 

Use this worksheet if you answered “Yes” to Step 5, question 3, on page 50.

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


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

<p><b>Part 2</b></p> <p><b>Self-Employed NOT Required To File Schedule SE</b></p> <p><small>For example, your net earnings from self-employment were less than \$400.</small></p>	2. Do not include on these lines any statutory employee income, any net profit from services performed as a notary public, any amount exempt from self-employment tax as the result of the filing and approval of Form 4029 or Form 4361, or any income or loss from a qualified joint venture reporting only rental real estate income not subject to self-employment tax.		
	a. Enter any net farm profit or (loss) from Schedule F, line 36, and from farm partnerships, Schedule K-1 (Form 1065), box 14, code A*.		2a
	b. Enter any net profit or (loss) from Schedule C, line 31; Schedule C-EZ, line 3; Schedule K-1 (Form 1065), box 14, code A (other than farming); and Schedule K-1 (Form 1065-B), box 9, code J1*.	+	2b
	c. Combine lines 2a and 2b.	=	2c

\*Reduce any Schedule K-1 amounts by any partnership section 179 expense deduction claimed, unreimbursed partnership expenses claimed, and depletion claimed on oil and gas properties. If you have any Schedule K-1 amounts, complete the appropriate line(s) of Schedule SE, Section A. Enter your name and social security number on Schedule SE and attach it to your return.

<p><b>Part 3</b></p> <p><b>Statutory Employees Filing Schedule C or C-EZ</b></p>	3. Enter the amount from Schedule C, line 1, or Schedule C-EZ, line 1, that you are filing as a statutory employee.	3	
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<p><b>Part 4</b></p> <p><b>All Filers Using Worksheet B</b></p> <p><small>Note. If line 4b includes income on which you should have paid self-employment tax but did not, we may reduce your credit by the amount of self-employment tax not paid.</small></p>	4a. Enter your earned income from Step 5 on page 50.	4a	10,000	
	b. Combine lines 1e, 2c, 3, and 4a. <b>This is your total earned income.</b>		4b	31,375
	5. If you have: <ul style="list-style-type: none"> <li>• 3 or more qualifying children, is line 4b less than \$43,279 (\$48,279 if married filing jointly)?</li> <li>• 2 qualifying children, is line 4b less than \$40,295 (\$45,295 if married filing jointly)?</li> <li>• 1 qualifying child, is line 4b less than \$35,463 (\$40,463 if married filing jointly)?</li> <li>• <input checked="" type="checkbox"/> No qualifying children, is line 4b less than \$13,440 (\$18,440 if married filing jointly)?</li> </ul> <input type="checkbox"/> <b>Yes.</b> If you want the IRS to figure your credit, see page 50. If you want to figure the credit yourself, enter the amount from line 4b on line 6 (page 54).			

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

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

Worksheet **B**—Continued from page 53Keep for Your Records **Part 5****All Filers Using Worksheet B**

6. Enter your total earned income from Part 4, line 4b, on page 53.

<b>6</b>	31,375
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7. Look up the amount on line 6 above in the EIC Table on pages 55–71 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.

<b>7</b>	2,931
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If line 7 is zero,  You cannot take the credit. Enter “No” on the dotted line next to line 64a.

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

<b>8</b>	25,575
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9. Are the amounts on lines 8 and 6 the same?

- Yes.** Skip line 10; enter the amount from line 7 on line 11.  
 **No.** Go to line 10.

**Part 6****Filers Who Answered “No” on Line 9**

10. If you have:

- No qualifying children, is the amount on line 8 less than \$7,500 (\$12,500 if married filing jointly)?
- 1 or more qualifying children, is the amount on line 8 less than \$16,450 (\$21,450 if married filing jointly)?

**Yes.** Leave line 10 blank; enter the amount from line 7 on line 11.

- No.** Look up the amount on line 8 in the EIC Table on pages 55–71 to find the credit. Be sure you use the correct column for your filing status and the number of children you have. Enter the credit here. Look at the amounts on lines 10 and 7. Then, enter the **smaller** amount on line 11.

<b>10</b>	4,153
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**Part 7****Your Earned Income Credit**

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

<b>11</b>	2,931
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**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 page 50 to find out if you must file Form 8862 to take the credit for 2009.



# Appendix

## 2009 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	
At least	But less than	Your credit is—			
2,400	2,450	186	825	970	
2,450	2,500	189	842	990	

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 on page 45)

2009 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
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

(Continued on page 46)

2009 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—			
5,750	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	457	2,049	2,410	2,711	457	2,049	2,410	2,711
6,050	6,100	457	2,066	2,430	2,734	457	2,066	2,430	2,734
6,100	6,150	457	2,083	2,450	2,756	457	2,083	2,450	2,756
6,150	6,200	457	2,100	2,470	2,779	457	2,100	2,470	2,779
6,200	6,250	457	2,117	2,490	2,801	457	2,117	2,490	2,801
6,250	6,300	457	2,134	2,510	2,824	457	2,134	2,510	2,824
6,300	6,350	457	2,151	2,530	2,846	457	2,151	2,530	2,846
6,350	6,400	457	2,168	2,550	2,869	457	2,168	2,550	2,869
6,400	6,450	457	2,185	2,570	2,891	457	2,185	2,570	2,891
6,450	6,500	457	2,202	2,590	2,914	457	2,202	2,590	2,914
6,500	6,550	457	2,219	2,610	2,936	457	2,219	2,610	2,936
6,550	6,600	457	2,236	2,630	2,959	457	2,236	2,630	2,959
6,600	6,650	457	2,253	2,650	2,981	457	2,253	2,650	2,981
6,650	6,700	457	2,270	2,670	3,004	457	2,270	2,670	3,004
6,700	6,750	457	2,287	2,690	3,026	457	2,287	2,690	3,026
6,750	6,800	457	2,304	2,710	3,049	457	2,304	2,710	3,049
6,800	6,850	457	2,321	2,730	3,071	457	2,321	2,730	3,071
6,850	6,900	457	2,338	2,750	3,094	457	2,338	2,750	3,094
6,900	6,950	457	2,355	2,770	3,116	457	2,355	2,770	3,116
6,950	7,000	457	2,372	2,790	3,139	457	2,372	2,790	3,139
7,000	7,050	457	2,389	2,810	3,161	457	2,389	2,810	3,161
7,050	7,100	457	2,406	2,830	3,184	457	2,406	2,830	3,184
7,100	7,150	457	2,423	2,850	3,206	457	2,423	2,850	3,206
7,150	7,200	457	2,440	2,870	3,229	457	2,440	2,870	3,229
7,200	7,250	457	2,457	2,890	3,251	457	2,457	2,890	3,251
7,250	7,300	457	2,474	2,910	3,274	457	2,474	2,910	3,274
7,300	7,350	457	2,491	2,930	3,296	457	2,491	2,930	3,296
7,350	7,400	457	2,508	2,950	3,319	457	2,508	2,950	3,319
7,400	7,450	457	2,525	2,970	3,341	457	2,525	2,970	3,341
7,450	7,500	457	2,542	2,990	3,364	457	2,542	2,990	3,364
7,500	7,550	452	2,559	3,010	3,386	457	2,559	3,010	3,386
7,550	7,600	449	2,576	3,030	3,409	457	2,576	3,030	3,409
7,600	7,650	445	2,593	3,050	3,431	457	2,593	3,050	3,431
7,650	7,700	441	2,610	3,070	3,454	457	2,610	3,070	3,454
7,700	7,750	437	2,627	3,090	3,476	457	2,627	3,090	3,476
7,750	7,800	433	2,644	3,110	3,499	457	2,644	3,110	3,499
7,800	7,850	430	2,661	3,130	3,521	457	2,661	3,130	3,521
7,850	7,900	426	2,678	3,150	3,544	457	2,678	3,150	3,544
7,900	7,950	422	2,695	3,170	3,566	457	2,695	3,170	3,566
7,950	8,000	418	2,712	3,190	3,589	457	2,712	3,190	3,589
8,000	8,050	414	2,729	3,210	3,611	457	2,729	3,210	3,611
8,050	8,100	410	2,746	3,230	3,634	457	2,746	3,230	3,634
8,100	8,150	407	2,763	3,250	3,656	457	2,763	3,250	3,656
8,150	8,200	403	2,780	3,270	3,679	457	2,780	3,270	3,679
8,200	8,250	399	2,797	3,290	3,701	457	2,797	3,290	3,701
8,250	8,300	395	2,814	3,310	3,724	457	2,814	3,310	3,724
8,300	8,350	391	2,831	3,330	3,746	457	2,831	3,330	3,746
8,350	8,400	387	2,848	3,350	3,769	457	2,848	3,350	3,769
8,400	8,450	384	2,865	3,370	3,791	457	2,865	3,370	3,791
8,450	8,500	380	2,882	3,390	3,814	457	2,882	3,390	3,814
8,500	8,550	376	2,899	3,410	3,836	457	2,899	3,410	3,836
8,550	8,600	372	2,916	3,430	3,859	457	2,916	3,430	3,859
8,600	8,650	368	2,933	3,450	3,881	457	2,933	3,450	3,881
8,650	8,700	365	2,950	3,470	3,904	457	2,950	3,470	3,904
8,700	8,750	361	2,967	3,490	3,926	457	2,967	3,490	3,926
8,750	8,800	357	2,984	3,510	3,949	457	2,984	3,510	3,949
8,800	8,850	353	3,001	3,530	3,971	457	3,001	3,530	3,971
8,850	8,900	349	3,018	3,550	3,994	457	3,018	3,550	3,994
8,900	8,950	345	3,035	3,570	4,016	457	3,035	3,570	4,016
8,950	9,000	342	3,043	3,590	4,039	457	3,043	3,590	4,039

(Continued on page 47)



## 2009 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—			
9,000	9,050	338	3,043	3,610	4,061	457	3,043	3,610	4,061
9,050	9,100	334	3,043	3,630	4,084	457	3,043	3,630	4,084
9,100	9,150	330	3,043	3,650	4,106	457	3,043	3,650	4,106
9,150	9,200	326	3,043	3,670	4,129	457	3,043	3,670	4,129
9,200	9,250	322	3,043	3,690	4,151	457	3,043	3,690	4,151
9,250	9,300	319	3,043	3,710	4,174	457	3,043	3,710	4,174
9,300	9,350	315	3,043	3,730	4,196	457	3,043	3,730	4,196
9,350	9,400	311	3,043	3,750	4,219	457	3,043	3,750	4,219
9,400	9,450	307	3,043	3,770	4,241	457	3,043	3,770	4,241
9,450	9,500	303	3,043	3,790	4,264	457	3,043	3,790	4,264
9,500	9,550	299	3,043	3,810	4,286	457	3,043	3,810	4,286
9,550	9,600	296	3,043	3,830	4,309	457	3,043	3,830	4,309
9,600	9,650	292	3,043	3,850	4,331	457	3,043	3,850	4,331
9,650	9,700	288	3,043	3,870	4,354	457	3,043	3,870	4,354
9,700	9,750	284	3,043	3,890	4,376	457	3,043	3,890	4,376
9,750	9,800	280	3,043	3,910	4,399	457	3,043	3,910	4,399
9,800	9,850	277	3,043	3,930	4,421	457	3,043	3,930	4,421
9,850	9,900	273	3,043	3,950	4,444	457	3,043	3,950	4,444
9,900	9,950	269	3,043	3,970	4,466	457	3,043	3,970	4,466
9,950	10,000	265	3,043	3,990	4,489	457	3,043	3,990	4,489
10,000	10,050	261	3,043	4,010	4,511	457	3,043	4,010	4,511
10,050	10,100	257	3,043	4,030	4,534	457	3,043	4,030	4,534
10,100	10,150	254	3,043	4,050	4,556	457	3,043	4,050	4,556
10,150	10,200	250	3,043	4,070	4,579	457	3,043	4,070	4,579
10,200	10,250	246	3,043	4,090	4,601	457	3,043	4,090	4,601
10,250	10,300	242	3,043	4,110	4,624	457	3,043	4,110	4,624
10,300	10,350	238	3,043	4,130	4,646	457	3,043	4,130	4,646
10,350	10,400	234	3,043	4,150	4,669	457	3,043	4,150	4,669
10,400	10,450	231	3,043	4,170	4,691	457	3,043	4,170	4,691
10,450	10,500	227	3,043	4,190	4,714	457	3,043	4,190	4,714
10,500	10,550	223	3,043	4,210	4,736	457	3,043	4,210	4,736
10,550	10,600	219	3,043	4,230	4,759	457	3,043	4,230	4,759
10,600	10,650	215	3,043	4,250	4,781	457	3,043	4,250	4,781
10,650	10,700	212	3,043	4,270	4,804	457	3,043	4,270	4,804
10,700	10,750	208	3,043	4,290	4,826	457	3,043	4,290	4,826
10,750	10,800	204	3,043	4,310	4,849	457	3,043	4,310	4,849
10,800	10,850	200	3,043	4,330	4,871	457	3,043	4,330	4,871
10,850	10,900	196	3,043	4,350	4,894	457	3,043	4,350	4,894
10,900	10,950	192	3,043	4,370	4,916	457	3,043	4,370	4,916
10,950	11,000	189	3,043	4,390	4,939	457	3,043	4,390	4,939
11,000	11,050	185	3,043	4,410	4,961	457	3,043	4,410	4,961
11,050	11,100	181	3,043	4,430	4,984	457	3,043	4,430	4,984
11,100	11,150	177	3,043	4,450	5,006	457	3,043	4,450	5,006
11,150	11,200	173	3,043	4,470	5,029	457	3,043	4,470	5,029
11,200	11,250	169	3,043	4,490	5,051	457	3,043	4,490	5,051
11,250	11,300	166	3,043	4,510	5,074	457	3,043	4,510	5,074
11,300	11,350	162	3,043	4,530	5,096	457	3,043	4,530	5,096
11,350	11,400	158	3,043	4,550	5,119	457	3,043	4,550	5,119
11,400	11,450	154	3,043	4,570	5,141	457	3,043	4,570	5,141
11,450	11,500	150	3,043	4,590	5,164	457	3,043	4,590	5,164
11,500	11,550	146	3,043	4,610	5,186	457	3,043	4,610	5,186
11,550	11,600	143	3,043	4,630	5,209	457	3,043	4,630	5,209
11,600	11,650	139	3,043	4,650	5,231	457	3,043	4,650	5,231
11,650	11,700	135	3,043	4,670	5,254	457	3,043	4,670	5,254
11,700	11,750	131	3,043	4,690	5,276	457	3,043	4,690	5,276
11,750	11,800	127	3,043	4,710	5,299	457	3,043	4,710	5,299
11,800	11,850	124	3,043	4,730	5,321	457	3,043	4,730	5,321
11,850	11,900	120	3,043	4,750	5,344	457	3,043	4,750	5,344
11,900	11,950	116	3,043	4,770	5,366	457	3,043	4,770	5,366
11,950	12,000	112	3,043	4,790	5,389	457	3,043	4,790	5,389
12,000	12,050	108	3,043	4,810	5,411	457	3,043	4,810	5,411
12,050	12,100	104	3,043	4,830	5,434	457	3,043	4,830	5,434
12,100	12,150	101	3,043	4,850	5,456	457	3,043	4,850	5,456
12,150	12,200	97	3,043	4,870	5,479	457	3,043	4,870	5,479
12,200	12,250	93	3,043	4,890	5,501	457	3,043	4,890	5,501

(Continued on page 48)

2009 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—			
12,250	12,300	89	3,043	4,910	5,524	457	3,043	4,910	5,524
12,300	12,350	85	3,043	4,930	5,546	457	3,043	4,930	5,546
12,350	12,400	81	3,043	4,950	5,569	457	3,043	4,950	5,569
12,400	12,450	78	3,043	4,970	5,591	457	3,043	4,970	5,591
12,450	12,500	74	3,043	4,990	5,614	457	3,043	4,990	5,614
12,500	12,550	70	3,043	5,010	5,636	452	3,043	5,010	5,636
12,550	12,600	66	3,043	5,028	5,657	449	3,043	5,028	5,657
12,600	12,650	62	3,043	5,028	5,657	445	3,043	5,028	5,657
12,650	12,700	59	3,043	5,028	5,657	441	3,043	5,028	5,657
12,700	12,750	55	3,043	5,028	5,657	437	3,043	5,028	5,657
12,750	12,800	51	3,043	5,028	5,657	433	3,043	5,028	5,657
12,800	12,850	47	3,043	5,028	5,657	430	3,043	5,028	5,657
12,850	12,900	43	3,043	5,028	5,657	426	3,043	5,028	5,657
12,900	12,950	39	3,043	5,028	5,657	422	3,043	5,028	5,657
12,950	13,000	36	3,043	5,028	5,657	418	3,043	5,028	5,657
13,000	13,050	32	3,043	5,028	5,657	414	3,043	5,028	5,657
13,050	13,100	28	3,043	5,028	5,657	410	3,043	5,028	5,657
13,100	13,150	24	3,043	5,028	5,657	407	3,043	5,028	5,657
13,150	13,200	20	3,043	5,028	5,657	403	3,043	5,028	5,657
13,200	13,250	16	3,043	5,028	5,657	399	3,043	5,028	5,657
13,250	13,300	13	3,043	5,028	5,657	395	3,043	5,028	5,657
13,300	13,350	9	3,043	5,028	5,657	391	3,043	5,028	5,657
13,350	13,400	5	3,043	5,028	5,657	387	3,043	5,028	5,657
13,400	13,450	*	3,043	5,028	5,657	384	3,043	5,028	5,657
13,450	13,500	0	3,043	5,028	5,657	380	3,043	5,028	5,657
13,500	13,550	0	3,043	5,028	5,657	376	3,043	5,028	5,657
13,550	13,600	0	3,043	5,028	5,657	372	3,043	5,028	5,657
13,600	13,650	0	3,043	5,028	5,657	368	3,043	5,028	5,657
13,650	13,700	0	3,043	5,028	5,657	365	3,043	5,028	5,657
13,700	13,750	0	3,043	5,028	5,657	361	3,043	5,028	5,657
13,750	13,800	0	3,043	5,028	5,657	357	3,043	5,028	5,657
13,800	13,850	0	3,043	5,028	5,657	353	3,043	5,028	5,657
13,850	13,900	0	3,043	5,028	5,657	349	3,043	5,028	5,657
13,900	13,950	0	3,043	5,028	5,657	345	3,043	5,028	5,657
13,950	14,000	0	3,043	5,028	5,657	342	3,043	5,028	5,657
14,000	14,050	0	3,043	5,028	5,657	338	3,043	5,028	5,657
14,050	14,100	0	3,043	5,028	5,657	334	3,043	5,028	5,657
14,100	14,150	0	3,043	5,028	5,657	330	3,043	5,028	5,657
14,150	14,200	0	3,043	5,028	5,657	326	3,043	5,028	5,657
14,200	14,250	0	3,043	5,028	5,657	322	3,043	5,028	5,657
14,250	14,300	0	3,043	5,028	5,657	319	3,043	5,028	5,657
14,300	14,350	0	3,043	5,028	5,657	315	3,043	5,028	5,657
14,350	14,400	0	3,043	5,028	5,657	311	3,043	5,028	5,657
14,400	14,450	0	3,043	5,028	5,657	307	3,043	5,028	5,657
14,450	14,500	0	3,043	5,028	5,657	303	3,043	5,028	5,657
14,500	14,550	0	3,043	5,028	5,657	299	3,043	5,028	5,657
14,550	14,600	0	3,043	5,028	5,657	296	3,043	5,028	5,657
14,600	14,650	0	3,043	5,028	5,657	292	3,043	5,028	5,657
14,650	14,700	0	3,043	5,028	5,657	288	3,043	5,028	5,657
14,700	14,750	0	3,043	5,028	5,657	284	3,043	5,028	5,657
14,750	14,800	0	3,043	5,028	5,657	280	3,043	5,028	5,657
14,800	14,850	0	3,043	5,028	5,657	277	3,043	5,028	5,657
14,850	14,900	0	3,043	5,028	5,657	273	3,043	5,028	5,657
14,900	14,950	0	3,043	5,028	5,657	269	3,043	5,028	5,657
14,950	15,000	0	3,043	5,028	5,657	265	3,043	5,028	5,657
15,000	15,050	0	3,043	5,028	5,657	261	3,043	5,028	5,657
15,050	15,100	0	3,043	5,028	5,657	257	3,043	5,028	5,657
15,100	15,150	0	3,043	5,028	5,657	254	3,043	5,028	5,657
15,150	15,200	0	3,043	5,028	5,657	250	3,043	5,028	5,657
15,200	15,250	0	3,043	5,028	5,657	246	3,043	5,028	5,657

\*If the amount you are looking up from the worksheet is at least \$13,400 but less than \$13,440, your credit is \$2. Otherwise, you cannot take the credit.

(Continued on page 49)

## 2009 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—			
15,250	15,300	0	3,043	5,028	5,657	242	3,043	5,028	5,657
15,300	15,350	0	3,043	5,028	5,657	238	3,043	5,028	5,657
15,350	15,400	0	3,043	5,028	5,657	234	3,043	5,028	5,657
15,400	15,450	0	3,043	5,028	5,657	231	3,043	5,028	5,657
15,450	15,500	0	3,043	5,028	5,657	227	3,043	5,028	5,657
15,500	15,550	0	3,043	5,028	5,657	223	3,043	5,028	5,657
15,550	15,600	0	3,043	5,028	5,657	219	3,043	5,028	5,657
15,600	15,650	0	3,043	5,028	5,657	215	3,043	5,028	5,657
15,650	15,700	0	3,043	5,028	5,657	212	3,043	5,028	5,657
15,700	15,750	0	3,043	5,028	5,657	208	3,043	5,028	5,657
15,750	15,800	0	3,043	5,028	5,657	204	3,043	5,028	5,657
15,800	15,850	0	3,043	5,028	5,657	200	3,043	5,028	5,657
15,850	15,900	0	3,043	5,028	5,657	196	3,043	5,028	5,657
15,900	15,950	0	3,043	5,028	5,657	192	3,043	5,028	5,657
15,950	16,000	0	3,043	5,028	5,657	189	3,043	5,028	5,657
16,000	16,050	0	3,043	5,028	5,657	185	3,043	5,028	5,657
16,050	16,100	0	3,043	5,028	5,657	181	3,043	5,028	5,657
16,100	16,150	0	3,043	5,028	5,657	177	3,043	5,028	5,657
16,150	16,200	0	3,043	5,028	5,657	173	3,043	5,028	5,657
16,200	16,250	0	3,043	5,028	5,657	169	3,043	5,028	5,657
16,250	16,300	0	3,043	5,028	5,657	166	3,043	5,028	5,657
16,300	16,350	0	3,043	5,028	5,657	162	3,043	5,028	5,657
16,350	16,400	0	3,043	5,028	5,657	158	3,043	5,028	5,657
16,400	16,450	0	3,043	5,028	5,657	154	3,043	5,028	5,657
16,450	16,500	0	3,034	5,016	5,645	150	3,043	5,028	5,657
16,500	16,550	0	3,026	5,006	5,634	146	3,043	5,028	5,657
16,550	16,600	0	3,018	4,995	5,624	143	3,043	5,028	5,657
16,600	16,650	0	3,010	4,985	5,613	139	3,043	5,028	5,657
16,650	16,700	0	3,002	4,974	5,603	135	3,043	5,028	5,657
16,700	16,750	0	2,994	4,964	5,592	131	3,043	5,028	5,657
16,750	16,800	0	2,986	4,953	5,582	127	3,043	5,028	5,657
16,800	16,850	0	2,978	4,943	5,571	124	3,043	5,028	5,657
16,850	16,900	0	2,970	4,932	5,561	120	3,043	5,028	5,657
16,900	16,950	0	2,962	4,922	5,550	116	3,043	5,028	5,657
16,950	17,000	0	2,954	4,911	5,540	112	3,043	5,028	5,657
17,000	17,050	0	2,946	4,901	5,529	108	3,043	5,028	5,657
17,050	17,100	0	2,938	4,890	5,519	104	3,043	5,028	5,657
17,100	17,150	0	2,930	4,880	5,508	101	3,043	5,028	5,657
17,150	17,200	0	2,922	4,869	5,497	97	3,043	5,028	5,657
17,200	17,250	0	2,914	4,858	5,487	93	3,043	5,028	5,657
17,250	17,300	0	2,906	4,848	5,476	89	3,043	5,028	5,657
17,300	17,350	0	2,898	4,837	5,466	85	3,043	5,028	5,657
17,350	17,400	0	2,890	4,827	5,455	81	3,043	5,028	5,657
17,400	17,450	0	2,882	4,816	5,445	78	3,043	5,028	5,657
17,450	17,500	0	2,874	4,806	5,434	74	3,043	5,028	5,657
17,500	17,550	0	2,866	4,795	5,424	70	3,043	5,028	5,657
17,550	17,600	0	2,858	4,785	5,413	66	3,043	5,028	5,657
17,600	17,650	0	2,850	4,774	5,403	62	3,043	5,028	5,657
17,650	17,700	0	2,842	4,764	5,392	59	3,043	5,028	5,657
17,700	17,750	0	2,834	4,753	5,382	55	3,043	5,028	5,657
17,750	17,800	0	2,826	4,743	5,371	51	3,043	5,028	5,657
17,800	17,850	0	2,818	4,732	5,361	47	3,043	5,028	5,657
17,850	17,900	0	2,810	4,722	5,350	43	3,043	5,028	5,657
17,900	17,950	0	2,803	4,711	5,340	39	3,043	5,028	5,657
17,950	18,000	0	2,795	4,701	5,329	36	3,043	5,028	5,657
18,000	18,050	0	2,787	4,690	5,318	32	3,043	5,028	5,657
18,050	18,100	0	2,779	4,679	5,308	28	3,043	5,028	5,657
18,100	18,150	0	2,771	4,669	5,297	24	3,043	5,028	5,657
18,150	18,200	0	2,763	4,658	5,287	20	3,043	5,028	5,657
18,200	18,250	0	2,755	4,648	5,276	16	3,043	5,028	5,657

(Continued on page 50)

2009 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—			
18,250	18,300	0	2,747	4,637	5,266	13	3,043	5,028	5,657
18,300	18,350	0	2,739	4,627	5,255	9	3,043	5,028	5,657
18,350	18,400	0	2,731	4,616	5,245	5	3,043	5,028	5,657
18,400	18,450	0	2,723	4,606	5,234	*	3,043	5,028	5,657
18,450	18,500	0	2,715	4,595	5,224	0	3,043	5,028	5,657
18,500	18,550	0	2,707	4,585	5,213	0	3,043	5,028	5,657
18,550	18,600	0	2,699	4,574	5,203	0	3,043	5,028	5,657
18,600	18,650	0	2,691	4,564	5,192	0	3,043	5,028	5,657
18,650	18,700	0	2,683	4,553	5,182	0	3,043	5,028	5,657
18,700	18,750	0	2,675	4,543	5,171	0	3,043	5,028	5,657
18,750	18,800	0	2,667	4,532	5,161	0	3,043	5,028	5,657
18,800	18,850	0	2,659	4,522	5,150	0	3,043	5,028	5,657
18,850	18,900	0	2,651	4,511	5,139	0	3,043	5,028	5,657
18,900	18,950	0	2,643	4,500	5,129	0	3,043	5,028	5,657
18,950	19,000	0	2,635	4,490	5,118	0	3,043	5,028	5,657
19,000	19,050	0	2,627	4,479	5,108	0	3,043	5,028	5,657
19,050	19,100	0	2,619	4,469	5,097	0	3,043	5,028	5,657
19,100	19,150	0	2,611	4,458	5,087	0	3,043	5,028	5,657
19,150	19,200	0	2,603	4,448	5,076	0	3,043	5,028	5,657
19,200	19,250	0	2,595	4,437	5,066	0	3,043	5,028	5,657
19,250	19,300	0	2,587	4,427	5,055	0	3,043	5,028	5,657
19,300	19,350	0	2,579	4,416	5,045	0	3,043	5,028	5,657
19,350	19,400	0	2,571	4,406	5,034	0	3,043	5,028	5,657
19,400	19,450	0	2,563	4,395	5,024	0	3,043	5,028	5,657
19,450	19,500	0	2,555	4,385	5,013	0	3,043	5,028	5,657
19,500	19,550	0	2,547	4,374	5,003	0	3,043	5,028	5,657
19,550	19,600	0	2,539	4,364	4,992	0	3,043	5,028	5,657
19,600	19,650	0	2,531	4,353	4,982	0	3,043	5,028	5,657
19,650	19,700	0	2,523	4,342	4,971	0	3,043	5,028	5,657
19,700	19,750	0	2,515	4,332	4,960	0	3,043	5,028	5,657
19,750	19,800	0	2,507	4,321	4,950	0	3,043	5,028	5,657
19,800	19,850	0	2,499	4,311	4,939	0	3,043	5,028	5,657
19,850	19,900	0	2,491	4,300	4,929	0	3,043	5,028	5,657
19,900	19,950	0	2,483	4,290	4,918	0	3,043	5,028	5,657
19,950	20,000	0	2,475	4,279	4,908	0	3,043	5,028	5,657
20,000	20,050	0	2,467	4,269	4,897	0	3,043	5,028	5,657
20,050	20,100	0	2,459	4,258	4,887	0	3,043	5,028	5,657
20,100	20,150	0	2,451	4,248	4,876	0	3,043	5,028	5,657
20,150	20,200	0	2,443	4,237	4,866	0	3,043	5,028	5,657
20,200	20,250	0	2,435	4,227	4,855	0	3,043	5,028	5,657
20,250	20,300	0	2,427	4,216	4,845	0	3,043	5,028	5,657
20,300	20,350	0	2,419	4,206	4,834	0	3,043	5,028	5,657
20,350	20,400	0	2,411	4,195	4,824	0	3,043	5,028	5,657
20,400	20,450	0	2,403	4,185	4,813	0	3,043	5,028	5,657
20,450	20,500	0	2,395	4,174	4,803	0	3,043	5,028	5,657
20,500	20,550	0	2,387	4,163	4,792	0	3,043	5,028	5,657
20,550	20,600	0	2,379	4,153	4,781	0	3,043	5,028	5,657
20,600	20,650	0	2,371	4,142	4,771	0	3,043	5,028	5,657
20,650	20,700	0	2,363	4,132	4,760	0	3,043	5,028	5,657
20,700	20,750	0	2,355	4,121	4,750	0	3,043	5,028	5,657
20,750	20,800	0	2,347	4,111	4,739	0	3,043	5,028	5,657
20,800	20,850	0	2,339	4,100	4,729	0	3,043	5,028	5,657
20,850	20,900	0	2,331	4,090	4,718	0	3,043	5,028	5,657
20,900	20,950	0	2,323	4,079	4,708	0	3,043	5,028	5,657
20,950	21,000	0	2,315	4,069	4,697	0	3,043	5,028	5,657
21,000	21,050	0	2,307	4,058	4,687	0	3,043	5,028	5,657
21,050	21,100	0	2,299	4,048	4,676	0	3,043	5,028	5,657
21,100	21,150	0	2,291	4,037	4,666	0	3,043	5,028	5,657
21,150	21,200	0	2,283	4,027	4,655	0	3,043	5,028	5,657
21,200	21,250	0	2,275	4,016	4,645	0	3,043	5,028	5,657

\*If the amount you are looking up from the worksheet is at least \$18,400 but less than \$18,440, your credit is \$2. Otherwise, you cannot take the credit.

(Continued on page 51)

## 2009 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—			
21,250	21,300	0	2,267	4,006	4,634	0	3,043	5,028	5,657
21,300	21,350	0	2,259	3,995	4,624	0	3,043	5,028	5,657
21,350	21,400	0	2,251	3,984	4,613	0	3,043	5,028	5,657
21,400	21,450	0	2,243	3,974	4,602	0	3,043	5,028	5,657
21,450	21,500	0	2,235	3,963	4,592	0	3,034	5,016	5,645
21,500	21,550	0	2,227	3,953	4,581	0	3,026	5,006	5,634
21,550	21,600	0	2,219	3,942	4,571	0	3,018	4,995	5,624
21,600	21,650	0	2,211	3,932	4,560	0	3,010	4,985	5,613
21,650	21,700	0	2,203	3,921	4,550	0	3,002	4,974	5,603
21,700	21,750	0	2,195	3,911	4,539	0	2,994	4,964	5,592
21,750	21,800	0	2,187	3,900	4,529	0	2,986	4,953	5,582
21,800	21,850	0	2,179	3,890	4,518	0	2,978	4,943	5,571
21,850	21,900	0	2,171	3,879	4,508	0	2,970	4,932	5,561
21,900	21,950	0	2,163	3,869	4,497	0	2,962	4,922	5,550
21,950	22,000	0	2,155	3,858	4,487	0	2,954	4,911	5,540
22,000	22,050	0	2,147	3,848	4,476	0	2,946	4,901	5,529
22,050	22,100	0	2,139	3,837	4,466	0	2,938	4,890	5,519
22,100	22,150	0	2,131	3,827	4,455	0	2,930	4,880	5,508
22,150	22,200	0	2,123	3,816	4,444	0	2,922	4,869	5,497
22,200	22,250	0	2,115	3,805	4,434	0	2,914	4,858	5,487
22,250	22,300	0	2,107	3,795	4,423	0	2,906	4,848	5,476
22,300	22,350	0	2,099	3,784	4,413	0	2,898	4,837	5,466
22,350	22,400	0	2,091	3,774	4,402	0	2,890	4,827	5,455
22,400	22,450	0	2,083	3,763	4,392	0	2,882	4,816	5,445
22,450	22,500	0	2,075	3,753	4,381	0	2,874	4,806	5,434
22,500	22,550	0	2,067	3,742	4,371	0	2,866	4,795	5,424
22,550	22,600	0	2,059	3,732	4,360	0	2,858	4,785	5,413
22,600	22,650	0	2,051	3,721	4,350	0	2,850	4,774	5,403
22,650	22,700	0	2,043	3,711	4,339	0	2,842	4,764	5,392
22,700	22,750	0	2,035	3,700	4,329	0	2,834	4,753	5,382
22,750	22,800	0	2,027	3,690	4,318	0	2,826	4,743	5,371
22,800	22,850	0	2,019	3,679	4,308	0	2,818	4,732	5,361
22,850	22,900	0	2,011	3,669	4,297	0	2,810	4,722	5,350
22,900	22,950	0	2,004	3,658	4,287	0	2,803	4,711	5,340
22,950	23,000	0	1,996	3,648	4,276	0	2,795	4,701	5,329
23,000	23,050	0	1,988	3,637	4,265	0	2,787	4,690	5,318
23,050	23,100	0	1,980	3,626	4,255	0	2,779	4,679	5,308
23,100	23,150	0	1,972	3,616	4,244	0	2,771	4,669	5,297
23,150	23,200	0	1,964	3,605	4,234	0	2,763	4,658	5,287
23,200	23,250	0	1,956	3,595	4,223	0	2,755	4,648	5,276
23,250	23,300	0	1,948	3,584	4,213	0	2,747	4,637	5,266
23,300	23,350	0	1,940	3,574	4,202	0	2,739	4,627	5,255
23,350	23,400	0	1,932	3,563	4,192	0	2,731	4,616	5,245
23,400	23,450	0	1,924	3,553	4,181	0	2,723	4,606	5,234
23,450	23,500	0	1,916	3,542	4,171	0	2,715	4,595	5,224
23,500	23,550	0	1,908	3,532	4,160	0	2,707	4,585	5,213
23,550	23,600	0	1,900	3,521	4,150	0	2,699	4,574	5,203
23,600	23,650	0	1,892	3,511	4,139	0	2,691	4,564	5,192
23,650	23,700	0	1,884	3,500	4,129	0	2,683	4,553	5,182
23,700	23,750	0	1,876	3,490	4,118	0	2,675	4,543	5,171
23,750	23,800	0	1,868	3,479	4,108	0	2,667	4,532	5,161
23,800	23,850	0	1,860	3,469	4,097	0	2,659	4,522	5,150
23,850	23,900	0	1,852	3,458	4,086	0	2,651	4,511	5,139
23,900	23,950	0	1,844	3,447	4,076	0	2,643	4,500	5,129
23,950	24,000	0	1,836	3,437	4,065	0	2,635	4,490	5,118
24,000	24,050	0	1,828	3,426	4,055	0	2,627	4,479	5,108
24,050	24,100	0	1,820	3,416	4,044	0	2,619	4,469	5,097
24,100	24,150	0	1,812	3,405	4,034	0	2,611	4,458	5,087
24,150	24,200	0	1,804	3,395	4,023	0	2,603	4,448	5,076
24,200	24,250	0	1,796	3,384	4,013	0	2,595	4,437	5,066
24,250	24,300	0	1,788	3,374	4,002	0	2,587	4,427	5,055
24,300	24,350	0	1,780	3,363	3,992	0	2,579	4,416	5,045
24,350	24,400	0	1,772	3,353	3,981	0	2,571	4,406	5,034
24,400	24,450	0	1,764	3,342	3,971	0	2,563	4,395	5,024
24,450	24,500	0	1,756	3,332	3,960	0	2,555	4,385	5,013

(Continued on page 52)

2009 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—			
24,500	24,550	0	1,748	3,321	3,950	0	2,547	4,374	5,003
24,550	24,600	0	1,740	3,311	3,939	0	2,539	4,364	4,992
24,600	24,650	0	1,732	3,300	3,929	0	2,531	4,353	4,982
24,650	24,700	0	1,724	3,289	3,918	0	2,523	4,342	4,971
24,700	24,750	0	1,716	3,279	3,907	0	2,515	4,332	4,960
24,750	24,800	0	1,708	3,268	3,897	0	2,507	4,321	4,950
24,800	24,850	0	1,700	3,258	3,886	0	2,499	4,311	4,939
24,850	24,900	0	1,692	3,247	3,876	0	2,491	4,300	4,929
24,900	24,950	0	1,684	3,237	3,865	0	2,483	4,290	4,918
24,950	25,000	0	1,676	3,226	3,855	0	2,475	4,279	4,908
25,000	25,050	0	1,668	3,216	3,844	0	2,467	4,269	4,897
25,050	25,100	0	1,660	3,205	3,834	0	2,459	4,258	4,887
25,100	25,150	0	1,652	3,195	3,823	0	2,451	4,248	4,876
25,150	25,200	0	1,644	3,184	3,813	0	2,443	4,237	4,866
25,200	25,250	0	1,636	3,174	3,802	0	2,435	4,227	4,855
25,250	25,300	0	1,628	3,163	3,792	0	2,427	4,216	4,845
25,300	25,350	0	1,620	3,153	3,781	0	2,419	4,206	4,834
25,350	25,400	0	1,612	3,142	3,771	0	2,411	4,195	4,824
25,400	25,450	0	1,604	3,132	3,760	0	2,403	4,185	4,813
25,450	25,500	0	1,596	3,121	3,750	0	2,395	4,174	4,803
25,500	25,550	0	1,588	3,110	3,739	0	2,387	4,163	4,792
25,550	25,600	0	1,580	3,100	3,728	0	2,379	4,153	4,781
25,600	25,650	0	1,572	3,089	3,718	0	2,371	4,142	4,771
25,650	25,700	0	1,564	3,079	3,707	0	2,363	4,132	4,760
25,700	25,750	0	1,556	3,068	3,697	0	2,355	4,121	4,750
25,750	25,800	0	1,548	3,058	3,686	0	2,347	4,111	4,739
25,800	25,850	0	1,540	3,047	3,676	0	2,339	4,100	4,729
25,850	25,900	0	1,532	3,037	3,665	0	2,331	4,090	4,718
25,900	25,950	0	1,524	3,026	3,655	0	2,323	4,079	4,708
25,950	26,000	0	1,516	3,016	3,644	0	2,315	4,069	4,697
26,000	26,050	0	1,508	3,005	3,634	0	2,307	4,058	4,687
26,050	26,100	0	1,500	2,995	3,623	0	2,299	4,048	4,676
26,100	26,150	0	1,492	2,984	3,613	0	2,291	4,037	4,666
26,150	26,200	0	1,484	2,974	3,602	0	2,283	4,027	4,655
26,200	26,250	0	1,476	2,963	3,592	0	2,275	4,016	4,645
26,250	26,300	0	1,468	2,953	3,581	0	2,267	4,006	4,634
26,300	26,350	0	1,460	2,942	3,571	0	2,259	3,995	4,624
26,350	26,400	0	1,452	2,931	3,560	0	2,251	3,984	4,613
26,400	26,450	0	1,444	2,921	3,549	0	2,243	3,974	4,602
26,450	26,500	0	1,436	2,910	3,539	0	2,235	3,963	4,592
26,500	26,550	0	1,428	2,900	3,528	0	2,227	3,953	4,581
26,550	26,600	0	1,420	2,889	3,518	0	2,219	3,942	4,571
26,600	26,650	0	1,412	2,879	3,507	0	2,211	3,932	4,560
26,650	26,700	0	1,404	2,868	3,497	0	2,203	3,921	4,550
26,700	26,750	0	1,396	2,858	3,486	0	2,195	3,911	4,539
26,750	26,800	0	1,388	2,847	3,476	0	2,187	3,900	4,529
26,800	26,850	0	1,380	2,837	3,465	0	2,179	3,890	4,518
26,850	26,900	0	1,372	2,826	3,455	0	2,171	3,879	4,508
26,900	26,950	0	1,364	2,816	3,444	0	2,163	3,869	4,497
26,950	27,000	0	1,356	2,805	3,434	0	2,155	3,858	4,487
27,000	27,050	0	1,348	2,795	3,423	0	2,147	3,848	4,476
27,050	27,100	0	1,340	2,784	3,413	0	2,139	3,837	4,466
27,100	27,150	0	1,332	2,774	3,402	0	2,131	3,827	4,455
27,150	27,200	0	1,324	2,763	3,391	0	2,123	3,816	4,444
27,200	27,250	0	1,316	2,752	3,381	0	2,115	3,805	4,434
27,250	27,300	0	1,308	2,742	3,370	0	2,107	3,795	4,423
27,300	27,350	0	1,300	2,731	3,360	0	2,099	3,784	4,413
27,350	27,400	0	1,292	2,721	3,349	0	2,091	3,774	4,402
27,400	27,450	0	1,284	2,710	3,339	0	2,083	3,763	4,392
27,450	27,500	0	1,276	2,700	3,328	0	2,075	3,753	4,381
27,500	27,550	0	1,268	2,689	3,318	0	2,067	3,742	4,371
27,550	27,600	0	1,260	2,679	3,307	0	2,059	3,732	4,360
27,600	27,650	0	1,252	2,668	3,297	0	2,051	3,721	4,350
27,650	27,700	0	1,244	2,658	3,286	0	2,043	3,711	4,339
27,700	27,750	0	1,236	2,647	3,276	0	2,035	3,700	4,329

(Continued on page 53)

## 2009 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—			
27,750	27,800	0	1,228	2,637	3,265	0	2,027	3,690	4,318
27,800	27,850	0	1,220	2,626	3,255	0	2,019	3,679	4,308
27,850	27,900	0	1,212	2,616	3,244	0	2,011	3,669	4,297
27,900	27,950	0	1,205	2,605	3,234	0	2,004	3,658	4,287
27,950	28,000	0	1,197	2,595	3,223	0	1,996	3,648	4,276
28,000	28,050	0	1,189	2,584	3,212	0	1,988	3,637	4,265
28,050	28,100	0	1,181	2,573	3,202	0	1,980	3,626	4,255
28,100	28,150	0	1,173	2,563	3,191	0	1,972	3,616	4,244
28,150	28,200	0	1,165	2,552	3,181	0	1,964	3,605	4,234
28,200	28,250	0	1,157	2,542	3,170	0	1,956	3,595	4,223
28,250	28,300	0	1,149	2,531	3,160	0	1,948	3,584	4,213
28,300	28,350	0	1,141	2,521	3,149	0	1,940	3,574	4,202
28,350	28,400	0	1,133	2,510	3,139	0	1,932	3,563	4,192
28,400	28,450	0	1,125	2,500	3,128	0	1,924	3,553	4,181
28,450	28,500	0	1,117	2,489	3,118	0	1,916	3,542	4,171
28,500	28,550	0	1,109	2,479	3,107	0	1,908	3,532	4,160
28,550	28,600	0	1,101	2,468	3,097	0	1,900	3,521	4,150
28,600	28,650	0	1,093	2,458	3,086	0	1,892	3,511	4,139
28,650	28,700	0	1,085	2,447	3,076	0	1,884	3,500	4,129
28,700	28,750	0	1,077	2,437	3,065	0	1,876	3,490	4,118
28,750	28,800	0	1,069	2,426	3,055	0	1,868	3,479	4,108
28,800	28,850	0	1,061	2,416	3,044	0	1,860	3,469	4,097
28,850	28,900	0	1,053	2,405	3,033	0	1,852	3,458	4,086
28,900	28,950	0	1,045	2,394	3,023	0	1,844	3,447	4,076
28,950	29,000	0	1,037	2,384	3,012	0	1,836	3,437	4,065
29,000	29,050	0	1,029	2,373	3,002	0	1,828	3,426	4,055
29,050	29,100	0	1,021	2,363	2,991	0	1,820	3,416	4,044
29,100	29,150	0	1,013	2,352	2,981	0	1,812	3,405	4,034
29,150	29,200	0	1,005	2,342	2,970	0	1,804	3,395	4,023
29,200	29,250	0	997	2,331	2,960	0	1,796	3,384	4,013
29,250	29,300	0	989	2,321	2,949	0	1,788	3,374	4,002
29,300	29,350	0	981	2,310	2,939	0	1,780	3,363	3,992
29,350	29,400	0	973	2,300	2,928	0	1,772	3,353	3,981
29,400	29,450	0	965	2,289	2,918	0	1,764	3,342	3,971
29,450	29,500	0	957	2,279	2,907	0	1,756	3,332	3,960
29,500	29,550	0	949	2,268	2,897	0	1,748	3,321	3,950
29,550	29,600	0	941	2,258	2,886	0	1,740	3,311	3,939
29,600	29,650	0	933	2,247	2,876	0	1,732	3,300	3,929
29,650	29,700	0	925	2,236	2,865	0	1,724	3,289	3,918
29,700	29,750	0	917	2,226	2,854	0	1,716	3,279	3,907
29,750	29,800	0	909	2,215	2,844	0	1,708	3,268	3,897
29,800	29,850	0	901	2,205	2,833	0	1,700	3,258	3,886
29,850	29,900	0	893	2,194	2,823	0	1,692	3,247	3,876
29,900	29,950	0	885	2,184	2,812	0	1,684	3,237	3,865
29,950	30,000	0	877	2,173	2,802	0	1,676	3,226	3,855
30,000	30,050	0	869	2,163	2,791	0	1,668	3,216	3,844
30,050	30,100	0	861	2,152	2,781	0	1,660	3,205	3,834
30,100	30,150	0	853	2,142	2,770	0	1,652	3,195	3,823
30,150	30,200	0	845	2,131	2,760	0	1,644	3,184	3,813
30,200	30,250	0	837	2,121	2,749	0	1,636	3,174	3,802
30,250	30,300	0	829	2,110	2,739	0	1,628	3,163	3,792
30,300	30,350	0	821	2,100	2,728	0	1,620	3,153	3,781
30,350	30,400	0	813	2,089	2,718	0	1,612	3,142	3,771
30,400	30,450	0	805	2,079	2,707	0	1,604	3,132	3,760
30,450	30,500	0	797	2,068	2,697	0	1,596	3,121	3,750
30,500	30,550	0	789	2,057	2,686	0	1,588	3,110	3,739
30,550	30,600	0	781	2,047	2,675	0	1,580	3,100	3,728
30,600	30,650	0	773	2,036	2,665	0	1,572	3,089	3,718
30,650	30,700	0	765	2,026	2,654	0	1,564	3,079	3,707
30,700	30,750	0	757	2,015	2,644	0	1,556	3,068	3,697
30,750	30,800	0	749	2,005	2,633	0	1,548	3,058	3,686
30,800	30,850	0	741	1,994	2,623	0	1,540	3,047	3,676
30,850	30,900	0	733	1,984	2,612	0	1,532	3,037	3,665
30,900	30,950	0	725	1,973	2,602	0	1,524	3,026	3,655
30,950	31,000	0	717	1,963	2,591	0	1,516	3,016	3,644

(Continued on page 54)

**2009 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—			
31,000	31,050	0	709	1,952	2,581	0	1,508	3,005	3,634
31,050	31,100	0	701	1,942	2,570	0	1,500	2,995	3,623
31,100	31,150	0	693	1,931	2,560	0	1,492	2,984	3,613
31,150	31,200	0	685	1,921	2,549	0	1,484	2,974	3,602
31,200	31,250	0	677	1,910	2,539	0	1,476	2,963	3,592
31,250	31,300	0	669	1,900	2,528	0	1,468	2,953	3,581
31,300	31,350	0	661	1,889	2,518	0	1,460	2,942	3,571
31,350	31,400	0	653	1,878	2,507	0	1,452	2,931	3,560
31,400	31,450	0	645	1,868	2,496	0	1,444	2,921	3,549
31,450	31,500	0	637	1,857	2,486	0	1,436	2,910	3,539
31,500	31,550	0	629	1,847	2,475	0	1,428	2,900	3,528
31,550	31,600	0	621	1,836	2,465	0	1,420	2,889	3,518
31,600	31,650	0	613	1,826	2,454	0	1,412	2,879	3,507
31,650	31,700	0	605	1,815	2,444	0	1,404	2,868	3,497
31,700	31,750	0	597	1,805	2,433	0	1,396	2,858	3,486
31,750	31,800	0	589	1,794	2,423	0	1,388	2,847	3,476
31,800	31,850	0	581	1,784	2,412	0	1,380	2,837	3,465
31,850	31,900	0	573	1,773	2,402	0	1,372	2,826	3,455
31,900	31,950	0	565	1,763	2,391	0	1,364	2,816	3,444
31,950	32,000	0	557	1,752	2,381	0	1,356	2,805	3,434
32,000	32,050	0	549	1,742	2,370	0	1,348	2,795	3,423
32,050	32,100	0	541	1,731	2,360	0	1,340	2,784	3,413
32,100	32,150	0	533	1,721	2,349	0	1,332	2,774	3,402
32,150	32,200	0	525	1,710	2,338	0	1,324	2,763	3,391
32,200	32,250	0	517	1,699	2,328	0	1,316	2,752	3,381
32,250	32,300	0	509	1,689	2,317	0	1,308	2,742	3,370
32,300	32,350	0	501	1,678	2,307	0	1,300	2,731	3,360
32,350	32,400	0	493	1,668	2,296	0	1,292	2,721	3,349
32,400	32,450	0	485	1,657	2,286	0	1,284	2,710	3,339
32,450	32,500	0	477	1,647	2,275	0	1,276	2,700	3,328
32,500	32,550	0	469	1,636	2,265	0	1,268	2,689	3,318
32,550	32,600	0	461	1,626	2,254	0	1,260	2,679	3,307
32,600	32,650	0	453	1,615	2,244	0	1,252	2,668	3,297
32,650	32,700	0	445	1,605	2,233	0	1,244	2,658	3,286
32,700	32,750	0	437	1,594	2,223	0	1,236	2,647	3,276
32,750	32,800	0	429	1,584	2,212	0	1,228	2,637	3,265
32,800	32,850	0	421	1,573	2,202	0	1,220	2,626	3,255
32,850	32,900	0	413	1,563	2,191	0	1,212	2,616	3,244
32,900	32,950	0	406	1,552	2,181	0	1,205	2,605	3,234
32,950	33,000	0	398	1,542	2,170	0	1,197	2,595	3,223
33,000	33,050	0	390	1,531	2,159	0	1,189	2,584	3,212
33,050	33,100	0	382	1,520	2,149	0	1,181	2,573	3,202
33,100	33,150	0	374	1,510	2,138	0	1,173	2,563	3,191
33,150	33,200	0	366	1,499	2,128	0	1,165	2,552	3,181
33,200	33,250	0	358	1,489	2,117	0	1,157	2,542	3,170
33,250	33,300	0	350	1,478	2,107	0	1,149	2,531	3,160
33,300	33,350	0	342	1,468	2,096	0	1,141	2,521	3,149
33,350	33,400	0	334	1,457	2,086	0	1,133	2,510	3,139
33,400	33,450	0	326	1,447	2,075	0	1,125	2,500	3,128
33,450	33,500	0	318	1,436	2,065	0	1,117	2,489	3,118
33,500	33,550	0	310	1,426	2,054	0	1,109	2,479	3,107
33,550	33,600	0	302	1,415	2,044	0	1,101	2,468	3,097
33,600	33,650	0	294	1,405	2,033	0	1,093	2,458	3,086
33,650	33,700	0	286	1,394	2,023	0	1,085	2,447	3,076
33,700	33,750	0	278	1,384	2,012	0	1,077	2,437	3,065
33,750	33,800	0	270	1,373	2,002	0	1,069	2,426	3,055
33,800	33,850	0	262	1,363	1,991	0	1,061	2,416	3,044
33,850	33,900	0	254	1,352	1,980	0	1,053	2,405	3,033
33,900	33,950	0	246	1,341	1,970	0	1,045	2,394	3,023
33,950	34,000	0	238	1,331	1,959	0	1,037	2,384	3,012
34,000	34,050	0	230	1,320	1,949	0	1,029	2,373	3,002
34,050	34,100	0	222	1,310	1,938	0	1,021	2,363	2,991
34,100	34,150	0	214	1,299	1,928	0	1,013	2,352	2,981
34,150	34,200	0	206	1,289	1,917	0	1,005	2,342	2,970
34,200	34,250	0	198	1,278	1,907	0	997	2,331	2,960

(Continued on page 55)



2009 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—			
34,250	34,300	0	190	1,268	1,896	0	989	2,321	2,949
34,300	34,350	0	182	1,257	1,886	0	981	2,310	2,939
34,350	34,400	0	174	1,247	1,875	0	973	2,300	2,928
34,400	34,450	0	166	1,236	1,865	0	965	2,289	2,918
34,450	34,500	0	158	1,226	1,854	0	957	2,279	2,907
34,500	34,550	0	150	1,215	1,844	0	949	2,268	2,897
34,550	34,600	0	142	1,205	1,833	0	941	2,258	2,886
34,600	34,650	0	134	1,194	1,823	0	933	2,247	2,876
34,650	34,700	0	126	1,183	1,812	0	925	2,236	2,865
34,700	34,750	0	118	1,173	1,801	0	917	2,226	2,854
34,750	34,800	0	110	1,162	1,791	0	909	2,215	2,844
34,800	34,850	0	102	1,152	1,780	0	901	2,205	2,833
34,850	34,900	0	94	1,141	1,770	0	893	2,194	2,823
34,900	34,950	0	86	1,131	1,759	0	885	2,184	2,812
34,950	35,000	0	78	1,120	1,749	0	877	2,173	2,802
35,000	35,050	0	70	1,110	1,738	0	869	2,163	2,791
35,050	35,100	0	62	1,099	1,728	0	861	2,152	2,781
35,100	35,150	0	54	1,089	1,717	0	853	2,142	2,770
35,150	35,200	0	46	1,078	1,707	0	845	2,131	2,760
35,200	35,250	0	38	1,068	1,696	0	837	2,121	2,749
35,250	35,300	0	30	1,057	1,686	0	829	2,110	2,739
35,300	35,350	0	22	1,047	1,675	0	821	2,100	2,728
35,350	35,400	0	14	1,036	1,665	0	813	2,089	2,718
35,400	35,450	0	6	1,026	1,654	0	805	2,079	2,707
35,450	35,500	0	*	1,015	1,644	0	797	2,068	2,697
35,500	35,550	0	0	1,004	1,633	0	789	2,057	2,686
35,550	35,600	0	0	994	1,622	0	781	2,047	2,675
35,600	35,650	0	0	983	1,612	0	773	2,036	2,665
35,650	35,700	0	0	973	1,601	0	765	2,026	2,654
35,700	35,750	0	0	962	1,591	0	757	2,015	2,644
35,750	35,800	0	0	952	1,580	0	749	2,005	2,633
35,800	35,850	0	0	941	1,570	0	741	1,994	2,623
35,850	35,900	0	0	931	1,559	0	733	1,984	2,612
35,900	35,950	0	0	920	1,549	0	725	1,973	2,602
35,950	36,000	0	0	910	1,538	0	717	1,963	2,591
36,000	36,050	0	0	899	1,528	0	709	1,952	2,581
36,050	36,100	0	0	889	1,517	0	701	1,942	2,570
36,100	36,150	0	0	878	1,507	0	693	1,931	2,560
36,150	36,200	0	0	868	1,496	0	685	1,921	2,549
36,200	36,250	0	0	857	1,486	0	677	1,910	2,539
36,250	36,300	0	0	847	1,475	0	669	1,900	2,528
36,300	36,350	0	0	836	1,465	0	661	1,889	2,518
36,350	36,400	0	0	825	1,454	0	653	1,878	2,507
36,400	36,450	0	0	815	1,443	0	645	1,868	2,496
36,450	36,500	0	0	804	1,433	0	637	1,857	2,486
36,500	36,550	0	0	794	1,422	0	629	1,847	2,475
36,550	36,600	0	0	783	1,412	0	621	1,836	2,465
36,600	36,650	0	0	773	1,401	0	613	1,826	2,454
36,650	36,700	0	0	762	1,391	0	605	1,815	2,444
36,700	36,750	0	0	752	1,380	0	597	1,805	2,433
36,750	36,800	0	0	741	1,370	0	589	1,794	2,423
36,800	36,850	0	0	731	1,359	0	581	1,784	2,412
36,850	36,900	0	0	720	1,349	0	573	1,773	2,402
36,900	36,950	0	0	710	1,338	0	565	1,763	2,391
36,950	37,000	0	0	699	1,328	0	557	1,752	2,381
37,000	37,050	0	0	689	1,317	0	549	1,742	2,370
37,050	37,100	0	0	678	1,307	0	541	1,731	2,360
37,100	37,150	0	0	668	1,296	0	533	1,721	2,349
37,150	37,200	0	0	657	1,285	0	525	1,710	2,338
37,200	37,250	0	0	646	1,275	0	517	1,699	2,328

\*If the amount you are looking up from the worksheet is at least \$35,450 but less than \$35,463, your credit is \$1. Otherwise, you cannot take the credit.

(Continued on page 56)

2009 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—			
37,250	37,300	0	0	636	1,264	0	509	1,689	2,317
37,300	37,350	0	0	625	1,254	0	501	1,678	2,307
37,350	37,400	0	0	615	1,243	0	493	1,668	2,296
37,400	37,450	0	0	604	1,233	0	485	1,657	2,286
37,450	37,500	0	0	594	1,222	0	477	1,647	2,275
37,500	37,550	0	0	583	1,212	0	469	1,636	2,265
37,550	37,600	0	0	573	1,201	0	461	1,626	2,254
37,600	37,650	0	0	562	1,191	0	453	1,615	2,244
37,650	37,700	0	0	552	1,180	0	445	1,605	2,233
37,700	37,750	0	0	541	1,170	0	437	1,594	2,223
37,750	37,800	0	0	531	1,159	0	429	1,584	2,212
37,800	37,850	0	0	520	1,149	0	421	1,573	2,202
37,850	37,900	0	0	510	1,138	0	413	1,563	2,191
37,900	37,950	0	0	499	1,128	0	406	1,552	2,181
37,950	38,000	0	0	489	1,117	0	398	1,542	2,170
38,000	38,050	0	0	478	1,106	0	390	1,531	2,159
38,050	38,100	0	0	467	1,096	0	382	1,520	2,149
38,100	38,150	0	0	457	1,085	0	374	1,510	2,138
38,150	38,200	0	0	446	1,075	0	366	1,499	2,128
38,200	38,250	0	0	436	1,064	0	358	1,489	2,117
38,250	38,300	0	0	425	1,054	0	350	1,478	2,107
38,300	38,350	0	0	415	1,043	0	342	1,468	2,096
38,350	38,400	0	0	404	1,033	0	334	1,457	2,086
38,400	38,450	0	0	394	1,022	0	326	1,447	2,075
38,450	38,500	0	0	383	1,012	0	318	1,436	2,065
38,500	38,550	0	0	373	1,001	0	310	1,426	2,054
38,550	38,600	0	0	362	991	0	302	1,415	2,044
38,600	38,650	0	0	352	980	0	294	1,405	2,033
38,650	38,700	0	0	341	970	0	286	1,394	2,023
38,700	38,750	0	0	331	959	0	278	1,384	2,012
38,750	38,800	0	0	320	949	0	270	1,373	2,002
38,800	38,850	0	0	310	938	0	262	1,363	1,991
38,850	38,900	0	0	299	927	0	254	1,352	1,980
38,900	38,950	0	0	288	917	0	246	1,341	1,970
38,950	39,000	0	0	278	906	0	238	1,331	1,959
39,000	39,050	0	0	267	896	0	230	1,320	1,949
39,050	39,100	0	0	257	885	0	222	1,310	1,938
39,100	39,150	0	0	246	875	0	214	1,299	1,928
39,150	39,200	0	0	236	864	0	206	1,289	1,917
39,200	39,250	0	0	225	854	0	198	1,278	1,907
39,250	39,300	0	0	215	843	0	190	1,268	1,896
39,300	39,350	0	0	204	833	0	182	1,257	1,886
39,350	39,400	0	0	194	822	0	174	1,247	1,875
39,400	39,450	0	0	183	812	0	166	1,236	1,865
39,450	39,500	0	0	173	801	0	158	1,226	1,854
39,500	39,550	0	0	162	791	0	150	1,215	1,844
39,550	39,600	0	0	152	780	0	142	1,205	1,833
39,600	39,650	0	0	141	770	0	134	1,194	1,823
39,650	39,700	0	0	130	759	0	126	1,183	1,812
39,700	39,750	0	0	120	748	0	118	1,173	1,801
39,750	39,800	0	0	109	738	0	110	1,162	1,791
39,800	39,850	0	0	99	727	0	102	1,152	1,780
39,850	39,900	0	0	88	717	0	94	1,141	1,770
39,900	39,950	0	0	78	706	0	86	1,131	1,759
39,950	40,000	0	0	67	696	0	78	1,120	1,749
40,000	40,050	0	0	57	685	0	70	1,110	1,738
40,050	40,100	0	0	46	675	0	62	1,099	1,728
40,100	40,150	0	0	36	664	0	54	1,089	1,717
40,150	40,200	0	0	25	654	0	46	1,078	1,707
40,200	40,250	0	0	15	643	0	38	1,068	1,696

(Continued on page 57)

2009 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—			
40,250	40,300	0	0	*	633	0	30	1,057	1,686
40,300	40,350	0	0	0	622	0	22	1,047	1,675
40,350	40,400	0	0	0	612	0	14	1,036	1,665
40,400	40,450	0	0	0	601	0	6	1,026	1,654
40,450	40,500	0	0	0	591	0	**	1,015	1,644
40,500	40,550	0	0	0	580	0	0	1,004	1,633
40,550	40,600	0	0	0	569	0	0	994	1,622
40,600	40,650	0	0	0	559	0	0	983	1,612
40,650	40,700	0	0	0	548	0	0	973	1,601
40,700	40,750	0	0	0	538	0	0	962	1,591
40,750	40,800	0	0	0	527	0	0	952	1,580
40,800	40,850	0	0	0	517	0	0	941	1,570
40,850	40,900	0	0	0	506	0	0	931	1,559
40,900	40,950	0	0	0	496	0	0	920	1,549
40,950	41,000	0	0	0	485	0	0	910	1,538
41,000	41,050	0	0	0	475	0	0	899	1,528
41,050	41,100	0	0	0	464	0	0	889	1,517
41,100	41,150	0	0	0	454	0	0	878	1,507
41,150	41,200	0	0	0	443	0	0	868	1,496
41,200	41,250	0	0	0	433	0	0	857	1,486
41,250	41,300	0	0	0	422	0	0	847	1,475
41,300	41,350	0	0	0	412	0	0	836	1,465
41,350	41,400	0	0	0	401	0	0	825	1,454
41,400	41,450	0	0	0	390	0	0	815	1,443
41,450	41,500	0	0	0	380	0	0	804	1,433
41,500	41,550	0	0	0	369	0	0	794	1,422
41,550	41,600	0	0	0	359	0	0	783	1,412
41,600	41,650	0	0	0	348	0	0	773	1,401
41,650	41,700	0	0	0	338	0	0	762	1,391
41,700	41,750	0	0	0	327	0	0	752	1,380
41,750	41,800	0	0	0	317	0	0	741	1,370
41,800	41,850	0	0	0	306	0	0	731	1,359
41,850	41,900	0	0	0	296	0	0	720	1,349
41,900	41,950	0	0	0	285	0	0	710	1,338
41,950	42,000	0	0	0	275	0	0	699	1,328
42,000	42,050	0	0	0	264	0	0	689	1,317
42,050	42,100	0	0	0	254	0	0	678	1,307
42,100	42,150	0	0	0	243	0	0	668	1,296
42,150	42,200	0	0	0	232	0	0	657	1,285
42,200	42,250	0	0	0	222	0	0	646	1,275
42,250	42,300	0	0	0	211	0	0	636	1,264
42,300	42,350	0	0	0	201	0	0	625	1,254
42,350	42,400	0	0	0	190	0	0	615	1,243
42,400	42,450	0	0	0	180	0	0	604	1,233
42,450	42,500	0	0	0	169	0	0	594	1,222
42,500	42,550	0	0	0	159	0	0	583	1,212
42,550	42,600	0	0	0	148	0	0	573	1,201
42,600	42,650	0	0	0	138	0	0	562	1,191
42,650	42,700	0	0	0	127	0	0	552	1,180
42,700	42,750	0	0	0	117	0	0	541	1,170
42,750	42,800	0	0	0	106	0	0	531	1,159
42,800	42,850	0	0	0	96	0	0	520	1,149
42,850	42,900	0	0	0	85	0	0	510	1,138
42,900	42,950	0	0	0	75	0	0	499	1,128
42,950	43,000	0	0	0	64	0	0	489	1,117
43,000	43,050	0	0	0	53	0	0	478	1,106
43,050	43,100	0	0	0	43	0	0	467	1,096
43,100	43,150	0	0	0	32	0	0	457	1,085
43,150	43,200	0	0	0	22	0	0	446	1,075
43,200	43,250	0	0	0	11	0	0	436	1,064

\*If the amount you are looking up from the worksheet is at least \$40,250 but less than \$40,295, your credit is \$5. Otherwise, you cannot take the credit.

\*\*If the amount you are looking up from the worksheet is at least \$40,450 but less than \$40,463, your credit is \$1. Otherwise, you cannot take the credit.

(Continued on page 58)

2009 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—			
43,250	43,300	0	0	0	*	0	0	425	1,054
43,300	43,350	0	0	0	0	0	0	415	1,043
43,350	43,400	0	0	0	0	0	0	404	1,033
43,400	43,450	0	0	0	0	0	0	394	1,022
43,450	43,500	0	0	0	0	0	0	383	1,012
43,500	43,550	0	0	0	0	0	0	373	1,001
43,550	43,600	0	0	0	0	0	0	362	991
43,600	43,650	0	0	0	0	0	0	352	980
43,650	43,700	0	0	0	0	0	0	341	970
43,700	43,750	0	0	0	0	0	0	331	959
43,750	43,800	0	0	0	0	0	0	320	949
43,800	43,850	0	0	0	0	0	0	310	938
43,850	43,900	0	0	0	0	0	0	299	927
43,900	43,950	0	0	0	0	0	0	288	917
43,950	44,000	0	0	0	0	0	0	278	906
44,000	44,050	0	0	0	0	0	0	267	896
44,050	44,100	0	0	0	0	0	0	257	885
44,100	44,150	0	0	0	0	0	0	246	875
44,150	44,200	0	0	0	0	0	0	236	864
44,200	44,250	0	0	0	0	0	0	225	854
44,250	44,300	0	0	0	0	0	0	215	843
44,300	44,350	0	0	0	0	0	0	204	833
44,350	44,400	0	0	0	0	0	0	194	822
44,400	44,450	0	0	0	0	0	0	183	812
44,450	44,500	0	0	0	0	0	0	173	801
44,500	44,550	0	0	0	0	0	0	162	791
44,550	44,600	0	0	0	0	0	0	152	780
44,600	44,650	0	0	0	0	0	0	141	770
44,650	44,700	0	0	0	0	0	0	130	759
44,700	44,750	0	0	0	0	0	0	120	748
44,750	44,800	0	0	0	0	0	0	109	738
44,800	44,850	0	0	0	0	0	0	99	727
44,850	44,900	0	0	0	0	0	0	88	717
44,900	44,950	0	0	0	0	0	0	78	706
44,950	45,000	0	0	0	0	0	0	67	696
45,000	45,050	0	0	0	0	0	0	57	685
45,050	45,100	0	0	0	0	0	0	46	675
45,100	45,150	0	0	0	0	0	0	36	664
45,150	45,200	0	0	0	0	0	0	25	654
45,200	45,250	0	0	0	0	0	0	15	643
45,250	45,300	0	0	0	0	0	0	**	633
45,300	45,350	0	0	0	0	0	0	0	622
45,350	45,400	0	0	0	0	0	0	0	612
45,400	45,450	0	0	0	0	0	0	0	601
45,450	45,500	0	0	0	0	0	0	0	591
45,500	45,550	0	0	0	0	0	0	0	580
45,550	45,600	0	0	0	0	0	0	0	569
45,600	45,650	0	0	0	0	0	0	0	559
45,650	45,700	0	0	0	0	0	0	0	548
45,700	45,750	0	0	0	0	0	0	0	538
45,750	45,800	0	0	0	0	0	0	0	527
45,800	45,850	0	0	0	0	0	0	0	517
45,850	45,900	0	0	0	0	0	0	0	506
45,900	45,950	0	0	0	0	0	0	0	496
45,950	46,000	0	0	0	0	0	0	0	485
46,000	46,050	0	0	0	0	0	0	0	475
46,050	46,100	0	0	0	0	0	0	0	464
46,100	46,150	0	0	0	0	0	0	0	454
46,150	46,200	0	0	0	0	0	0	0	443
46,200	46,250	0	0	0	0	0	0	0	433

\*If the amount you are looking up from the worksheet is at least \$43,250 but less than \$43,279, your credit is \$3. Otherwise, you cannot take the credit.  
 \*\*If the amount you are looking up from the worksheet is at least \$45,250 but less than \$45,295, your credit is \$5. Otherwise, you cannot take the credit.

(Continued on page 59)

2009 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—			
46,250	46,300	0	0	0	0	0	0	0	422
46,300	46,350	0	0	0	0	0	0	0	412
46,350	46,400	0	0	0	0	0	0	0	401
46,400	46,450	0	0	0	0	0	0	0	390
46,450	46,500	0	0	0	0	0	0	0	380
46,500	46,550	0	0	0	0	0	0	0	369
46,550	46,600	0	0	0	0	0	0	0	359
46,600	46,650	0	0	0	0	0	0	0	348
46,650	46,700	0	0	0	0	0	0	0	338
46,700	46,750	0	0	0	0	0	0	0	327
46,750	46,800	0	0	0	0	0	0	0	317
46,800	46,850	0	0	0	0	0	0	0	306
46,850	46,900	0	0	0	0	0	0	0	296
46,900	46,950	0	0	0	0	0	0	0	285
46,950	47,000	0	0	0	0	0	0	0	275
47,000	47,050	0	0	0	0	0	0	0	264
47,050	47,100	0	0	0	0	0	0	0	254
47,100	47,150	0	0	0	0	0	0	0	243
47,150	47,200	0	0	0	0	0	0	0	232
47,200	47,250	0	0	0	0	0	0	0	222
47,250	47,300	0	0	0	0	0	0	0	211
47,300	47,350	0	0	0	0	0	0	0	201
47,350	47,400	0	0	0	0	0	0	0	190
47,400	47,450	0	0	0	0	0	0	0	180
47,450	47,500	0	0	0	0	0	0	0	169
47,500	47,550	0	0	0	0	0	0	0	159
47,550	47,600	0	0	0	0	0	0	0	148
47,600	47,650	0	0	0	0	0	0	0	138
47,650	47,700	0	0	0	0	0	0	0	127
47,700	47,750	0	0	0	0	0	0	0	117
47,750	47,800	0	0	0	0	0	0	0	106
47,800	47,850	0	0	0	0	0	0	0	96
47,850	47,900	0	0	0	0	0	0	0	85
47,900	47,950	0	0	0	0	0	0	0	75
47,950	48,000	0	0	0	0	0	0	0	64
48,000	48,050	0	0	0	0	0	0	0	53
48,050	48,100	0	0	0	0	0	0	0	43
48,100	48,150	0	0	0	0	0	0	0	32
48,150	48,200	0	0	0	0	0	0	0	22
48,200	48,250	0	0	0	0	0	0	0	11
48,250	48,279	0	0	0	0	0	0	0	3

## How To Get Tax Help

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

**Contacting your Taxpayer Advocate.** The Taxpayer Advocate Service (TAS) is an independent organization within the IRS whose employees assist taxpayers who are experiencing economic harm, who are seeking help in resolving tax problems that have not been resolved through normal channels, or who believe that an IRS system or procedure is not working as it should. Here are seven things every taxpayer should know about TAS:

- TAS is your voice at the IRS.
- Our service is free, confidential, and tailored to meet your needs.
- You may be eligible for TAS help if you have tried to resolve your tax problem through normal IRS channels and have gotten nowhere, or you believe an IRS procedure just isn't working as it should.
- TAS helps taxpayers whose problems are causing financial difficulty or significant cost, including the cost of professional representation. This includes businesses as well as individuals.
- TAS employees know the IRS and how to navigate it. We will listen to your problem, help you understand what needs to be done to resolve it, and stay with you every step of the way until your problem is resolved.
- TAS has at least one local taxpayer advocate in every state, the District of Columbia, and Puerto Rico. You can call your local advocate, whose number is in your phone book, in Pub. 1546, Taxpayer Advocate Service—Your Voice at the IRS, and on our website at [www.irs.gov/advocate](http://www.irs.gov/advocate). You can also call our toll-free line at 1-877-777-4778 or TTY/TDD 1-800-829-4059.
- You can learn about your rights and responsibilities as a taxpayer by visiting our online tax toolkit at [www.taxtoolkit.irs.gov](http://www.taxtoolkit.irs.gov).

**Low Income Taxpayer Clinics (LITCs).** The Low Income Taxpayer Clinic program serves individuals who have a problem with the IRS and whose income is below a certain level. LITCs are independent from the IRS. Most LITCs can provide representation before the IRS or in court on audits, tax collection disputes, and other issues for free or a small fee. If an individual's native language is not English, some clinics can provide multilingual information about taxpayer rights and responsibilities. For more information, see Publication 4134, Low Income Taxpayer Clinic List. This publication is available at [www.irs.gov](http://www.irs.gov), by calling 1-800-TAX-FORM (1-800-829-3676), or at your local IRS office.

**Free tax services.** To find out what services are available, get Publication 910, IRS Guide to Free Tax Services. It contains lists of free tax information sources, including publications, services, and free tax education and assistance programs. It also has an index of over 100 TeleTax topics (recorded tax information) you can listen to on your telephone.

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

**Free help with your return.** Free help in preparing your return is available nationwide from IRS-trained volunteers. The Volunteer Income Tax Assistance (VITA) program is designed to help low-income taxpayers and the Tax Counseling for the Elderly (TCE) program is designed to assist taxpayers age 60 and older with their tax returns. Many VITA sites offer free electronic filing and all volunteers will let you know about credits and

deductions you may be entitled to claim. To find the nearest VITA or TCE site, call 1-800-829-1040.

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

For more information on these programs, go to [www.irs.gov](http://www.irs.gov) and enter keyword "VITA" in the upper right-hand corner.



**Internet.** You can access the IRS website at [www.irs.gov](http://www.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 2009 refund. Go to [www.irs.gov](http://www.irs.gov) and click on *Where's My Refund*. Wait at least 72 hours after the IRS acknowledges receipt of your e-filed return, or 3 to 4 weeks after mailing a paper return. If you filed Form 8379 with your return, wait 14 weeks (11 weeks if you filed electronically). Have your 2009 tax return available so you can provide your social security number, your filing status, and the exact whole dollar amount of your refund.
- Download forms, instructions, and publications.
- Order IRS products online.
- Research your tax questions online.
- Search publications online by topic or keyword.
- Use the online Internal Revenue Code, Regulations, or other official guidance.
- View Internal Revenue Bulletins (IRBs) published in the last few years.
- Figure your withholding allowances using the withholding calculator online at [www.irs.gov/individuals](http://www.irs.gov/individuals).
- Determine if Form 6251 must be filed by using our Alternative Minimum Tax (AMT) Assistant.
- Sign up to receive local and national tax news by email.
- Get information on starting and operating a small business.



**Phone.** Many services are available by phone.

- *Ordering forms, instructions, and publications.* Call 1-800-TAX FORM (1-800-829-3676) to order current-year forms, instructions, and publications, and prior-year forms and instructions. You should receive your order within 10 days.
- *Asking tax questions.* Call the IRS with your tax questions at 1-800-829-1040.
- *Solving problems.* You can get face-to-face help solving tax problems every business day in IRS Taxpayer Assistance Centers. An employee can explain IRS letters, request adjustments to your account, or help you set up a payment plan. Call your local Taxpayer Assistance Center for an appointment. To find the number, go to [www.irs.gov/localcontacts](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.
- *TeleTax topics.* Call 1-800-829-4477 to listen to pre-recorded messages covering various tax topics.

- **Refund information.** To check the status of your 2009 refund, call 1-800-829-1954 during business hours or 1-800-829-4477 (automated refund information 24 hours a day, 7 days a week). Wait at least 72 hours after the IRS acknowledges receipt of your e-filed return, or 3 to 4 weeks after mailing a paper return. If you filed Form 8379 with your return, wait 14 weeks (11 weeks if you filed electronically). Have your 2009 tax return available so you can provide your social security number, your filing status, and the exact whole dollar amount of your refund. Refunds are sent out weekly on Fridays. If you check the status of your refund and are not given the date it will be issued, please wait until the next week before checking back.
- **Other refund information.** To check the status of a prior year refund or amended return refund, call 1-800-829-1954.

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



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

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



**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.
- 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 2010.
  - The final release will ship the beginning of March 2010.

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
<p><b>1.</b> Is your AGI less than:</p> <ul style="list-style-type: none"> <li>• \$13,440 (\$18,440 for married filing jointly) if you do not have a qualifying child,</li> <li>• \$35,463 (\$40,463 for married filing jointly) if you have one qualifying child,</li> <li>• \$40,295 (\$45,295 for married filing jointly) if you have two qualifying children, or</li> <li>• \$43,279 (\$48,279 for married filing jointly) if you have more than two qualifying children? (See <b>Rule 1</b>.)</li> </ul>	<input type="checkbox"/>	<input type="checkbox"/>
<b>2.</b> Do you, your spouse, and your qualifying child each have a valid SSN? (See <b>Rule 2</b> .)	<input type="checkbox"/>	<input type="checkbox"/>
<p><b>3.</b> Is your filing status married filing jointly, head of household, qualifying widow(er), or single? (See <b>Rule 3</b>.)</p> <p><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>.)</p>	<input type="checkbox"/>	<input type="checkbox"/>
<b>4.</b> 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"/>
<b>5.</b> Is your investment income \$3,100 or less? (See <b>Rule 6</b> .)	<input type="checkbox"/>	<input type="checkbox"/>
<p><b>6.</b> Is your total earned income at least \$1 but less than:</p> <ul style="list-style-type: none"> <li>• \$13,440 (\$18,440 for married filing jointly) if you do not have a qualifying child,</li> <li>• \$35,463 (\$40,463 for married filing jointly) if you have one qualifying child,</li> <li>• \$40,295 (\$45,295 for married filing jointly) if you have two qualifying children, or</li> <li>• \$43,279 (\$48,279 for married filing jointly) if you have more than two qualifying children? (See <b>Rules 7</b> and <b>15</b>.)</li> </ul>	<input type="checkbox"/>	<input type="checkbox"/>
<p><b>7.</b> Answer “Yes” if you (and your spouse if filing a joint return) are not a qualifying child of another person. Otherwise, answer “No.” (See <b>Rules 10</b> and <b>13</b>.)</p> <p><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></p>	<input type="checkbox"/>	<input type="checkbox"/>
<b>8.</b> 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"/>
<b>9.</b> 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"/>
<b>10.</b> Were you (or your spouse if filing a joint return) at least age 25 but under age 65 at the end of 2009? (See <b>Rule 11</b> .)	<input type="checkbox"/>	<input type="checkbox"/>
<b>11.</b> 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"/>
<b>12.</b> 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>		