

## Earned Income Credit

Single, Head of Household, and Qualifying Widow(er)	Earned Income Ranges to Receive the Maximum EIC		Maximum EIC Amount	EIC Eliminated When Maximum Earnings Reach These Amounts
	AT LEAST	BUT LESS THAN		
With No Children	\$ 6,450	\$ 8,150	\$ 496	\$ 14,590
With One Child	\$ 9,700	\$ 17,850	\$ 3,305	\$ 38,511
With Two Children	\$ 13,650	\$ 17,850	\$ 5,460	\$ 43,756
With Three Children	\$ 13,650	\$ 17,850	\$ 6,143	\$ 46,997

Married Filing Jointly	Earned Income Ranges to Receive the Maximum EIC		Maximum EIC Amount	EIC Eliminated When Maximum Earnings Reach These Amounts
	AT LEAST	BUT LESS THAN		
With No Children	\$ 6,450	\$ 13,550	\$ 496	\$ 20,020
With One Child	\$ 9,700	\$ 23,300	\$ 3,305	\$ 43,941
With Two Children	\$ 13,650	\$ 23,300	\$ 5,460	\$ 49,186
With Three Children	\$ 13,650	\$ 23,300	\$ 6,143	\$ 52,427

The maximum amount of investment income you can have and still receive EIC has increased to \$3,350.

## Earned Income Credit in a Nutshell

First, you must meet all the rules in this column.	Second, you must meet the rule in one of these columns, whichever applies.		Third, you must meet the rule in this column.
<b>Part A</b> Rules for Everyone	<b>Part B</b> Rules if You Have a Qualifying Child	<b>Part C</b> Rules if You Do Not Have a Qualifying Child	<b>Part D</b> Figuring and Claiming the EIC
<ol style="list-style-type: none"> <li>Your adjusted gross income (AGI) must be less than \$46,997 (\$52,427 for Married Filing Jointly) if you have three qualifying children. \$43,756 (\$49,186 for Married Filing Jointly) if you have two qualifying children. \$38,511 (\$43,941 for Married Filing Jointly) if you have one qualifying child. \$14,590 (\$20,020 for Married Filing Jointly) if you do not have a qualifying child.</li> <li>You must have a valid Social Security Number.</li> <li>Your filing status cannot be "Married Filing Separately."</li> <li>You must be a U.S. citizen or resident alien all year.</li> <li>You cannot file Form 2555 or Form 2555-EZ (relating to foreign earned income).</li> <li>Your investment income must be \$3,350 or less.</li> <li>You must have earned income.</li> </ol>	<ol style="list-style-type: none"> <li>Your child must meet the relationship, age, and residency tests.</li> <li>Your qualifying child cannot be used by more than one person to claim the EIC.</li> <li>You cannot be a qualifying child of another person.</li> </ol>	<ol style="list-style-type: none"> <li>You must be at least 25 but under age 65.</li> <li>You cannot be the dependent of another person.</li> <li>You cannot be a qualifying child of another person.</li> <li>You must have lived in the United States more than half of the year.</li> </ol>	<ol style="list-style-type: none"> <li>Your earned income must be less than \$46,997 (\$52,427 for Married Filing Jointly) if you have three qualifying children. \$43,756 (\$49,186 for Married Filing Jointly) if you have two qualifying children. \$38,511 (\$43,941 for Married Filing Jointly) if you have one qualifying child. \$14,590 (\$20,020 for Married Filing Jointly) if you do not have a qualifying child.</li> </ol>

## Exemption Amounts

Personal and Dependent	\$ 3,950
Estate Amount	\$ 600
Simple Trust *	\$ 300
Complex Trust *	\$ 100

\* Exemption Not Allowed in Final Year.