

EARNED INCOME CREDIT

Single, Married Filing Separately, Head of Household, and Qualifying Widow(er)	Earned Income Ranges to Receive the Maximum EIC		Maximum EIC Amount	EIC Eliminated When Earned Income Reaches These Amounts
	AT LEAST	BUT LESS THAN		
No Children	\$ 9,820	\$11,610	\$1,502	\$21,430
One Child	\$10,640	\$19,520	\$3,618	\$42,158
Two Children	\$14,950	\$19,520	\$5,980	\$47,915
Three or More Children	\$14,950	\$19,520	\$6,728	\$51,464

Married Filing Jointly	Earned Income Ranges to Receive the Maximum EIC		Maximum EIC Amount	EIC Eliminated When Earned Income Reaches These Amounts
	AT LEAST	BUT LESS THAN		
No Children	\$ 9,820	\$17,560	\$1,502	\$27,380
One Child	\$10,640	\$25,470	\$3,618	\$48,108
Two Children	\$14,950	\$25,470	\$5,980	\$53,865
Three or More Children	\$14,950	\$25,470	\$6,728	\$56,414

The maximum amount of investment income the taxpayer can have and still receive EIC has increased to \$10,000.

EARNED INCOME CREDIT IN A NUTSHELL

First, the taxpayer must meet all the rules in this column.

Second, the taxpayer must meet all the rules in one of these columns, whichever applies.

PART A Rules for Everyone	PART B Rules if the Taxpayer Has a Qualifying Child	PART C Rules if the Taxpayer Does Not Have a Qualifying Child
<ol style="list-style-type: none"> The taxpayer's adjusted gross income (AGI) must be less than: <ul style="list-style-type: none"> \$51,464 (\$56,414 if Married Filing Jointly) if the taxpayer has three or more qualifying children \$47,915 (\$53,865 if Married Filing Jointly) if the taxpayer has two qualifying children \$42,158 (\$48,108 if Married Filing Jointly) if the taxpayer has one qualifying child \$21,430 (\$27,380 if Married Filing Jointly) if the taxpayer does not have a qualifying child The taxpayer must have a valid Social Security Number. The taxpayer's filing status cannot be "Married Filing Separately" unless the taxpayer lived with a qualifying child for over half the year, and meets the other qualifications in the next column. The taxpayer must be a U.S. citizen, full-year resident alien, or nonresident alien filing Married Filing Jointly. The taxpayer cannot file Form 2555 (relating to foreign earned income). The taxpayer's investment income must be \$10,000 or less. The taxpayer must have earned income. 	<ol style="list-style-type: none"> The taxpayer's child must have a Social Security Number that is valid for employment and issued before the due date of the return (including extensions). The taxpayer's child must meet the relationship, age, and residency tests. The taxpayer's qualifying child cannot be used by more than one person to claim the EIC. The taxpayer cannot be a qualifying child of another person. If Married Filing Separately, the taxpayer must have lived apart from his or her spouse for the last six months of the year. OR The taxpayer must have lived apart from his or her spouse by the end of the year and also be legally separated according to state law under a written separation agreement or a decree of separate maintenance. 	<ol style="list-style-type: none"> The taxpayer must generally be at least 19 (24 if he or she is a student, or 18 if he or she is homeless or is at risk of homelessness or if the taxpayer was in foster care at any time after he or she reached the age of 14). The taxpayer cannot be the dependent of another person. The taxpayer cannot be a qualifying child of another person. The taxpayer must have lived in the United States more than half of the year.

EXEMPTION AMOUNTS

Personal and Dependent	\$ 0
Estate Amount*	\$600
Simple Trust *	\$300
Complex Trust *	\$100

* Exemption not allowed in final year.

