EARNED INCOME CREDIT

Single, Married Filing Separately (if qualified), Head of Household, and Qualifying Surviving Spouse	Earned Income Ranges to Receive the Maximum EIC		Maximum EIC	EIC Eliminated When Earned Income Reaches
	AT LEAST	BUT LESS THAN		
No Children	$ 8,490	$10,620	$649	$19,104
One Child	$12,730	$23,350	$4,328	$50,434
Two Children	$17,880	$23,350	$7,152	$57,310
Three or More Children	$17,880	$23,350	$8,046	$61,555

Married Filing Jointly	Earned Income Ranges to Receive the Maximum EIC		Maximum EIC	EIC Eliminated When Earned Income Reaches
	AT LEAST	BUT LESS THAN		
No Children	$ 8,490	$17,730	$649	$26,214
One Child	$12,730	$30,470	$4,328	$57,554
Two Children	$17,880	$30,470	$7,152	$64,430
Three or More Children	$17,880	$30,470	$8,046	$68,675

The maximum amount of investment income the taxpayer can have and still receive EIC has increased to $11,950.

EARNED INCOME CREDIT IN A NUTSHELL

First, the taxpayer must meet all rules in column "Part A." Second, the taxpayer must meet all rules in column "Part B" or "Part C," whichever applies.

PART A
Rules for Everyone

- The taxpayer's adjusted gross income (AGI) must be less than:
  - $19,104 ($26,214 for Married Filing Jointly) with no qualifying child
  - $50,434 ($57,554 for Married Filing Jointly) with one qualifying child
  - $57,310 ($64,430 for Married Filing Jointly) with two qualifying children
  - $61,555 ($68,675 for Married Filing Jointly) with three or more qualifying children
- 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 in column "Part B."
- The taxpayer must be a U.S. citizen, full-year resident alien, or nonresident alien filing a Married Filing Jointly return.
- The taxpayer cannot file Form 2555 (relating to foreign earned income).
- The taxpayer's investment income must be $11,950 or less.
- The taxpayer must have earned income.

PART B
Rules if the Taxpayer Has a Qualifying Child

- 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 taxpayer.
- If filing a Married Filing Separately return, the taxpayer must have either:
  - Lived apart from their spouse for the last six months of the tax year
  - Lived apart from their spouse by the end of the tax year and also be legally separated according to state law under a written separation agreement or a decree of separate maintenance

PART C
Rules if the Taxpayer Does Not Have a Qualifying Child

- The taxpayer must be at least age 25 but under age 65.
- The taxpayer cannot be the dependent of another person.
- The taxpayer cannot be a qualifying child of another taxpayer.
- 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.