

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	\$ 6,550	\$ 8,200	\$ 503	\$14,820
With One Child	\$ 9,850	\$18,150	\$3,359	\$39,131
With Two Children	\$13,850	\$18,150	\$5,548	\$44,454
With Three Children	\$13,850	\$18,150	\$6,242	\$47,747

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	\$ 6,550	\$13,750	\$ 503	\$20,330
With One Child	\$ 9,850	\$23,650	\$3,359	\$44,651
With Two Children	\$13,850	\$23,650	\$5,548	\$49,974
With Three Children	\$13,850	\$23,650	\$6,242	\$53,267

The maximum amount of investment income you can have and still receive EIC has increased to \$3,400.

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.

PART A Rules for Everyone	PART B Rules if You Have a Qualifying Child	PART C Rules if You Do Not Have a Qualifying Child	PART D Figuring and Claiming the EIC
<ol style="list-style-type: none"> Your adjusted gross income (AGI) must be less than \$47,747 (\$53,267 for Married Filing Jointly) if you have three qualifying children. \$44,454 (\$49,974 for Married Filing Jointly) if you have two qualifying children. \$39,131 (\$44,651 for Married Filing Jointly) if you have one qualifying child. \$14,820 (\$20,330 for Married Filing Jointly) if you do not have a qualifying child. You must have a valid Social Security Number. Your filing status cannot be "Married Filing Separately." You must be a U.S. citizen or resident alien all year. You cannot file Form 2555 or Form 2555-EZ (relating to foreign earned income). Your investment income must be \$3,400 or less. You must have earned income. 	<ol style="list-style-type: none"> Your child must meet the relationship, age, and residency tests. Your qualifying child cannot be used by more than one person to claim the EIC. You cannot be a qualifying child of another person. 	<ol style="list-style-type: none"> You must be at least 25 but under age 65. You cannot be the dependent of another person. You cannot be a qualifying child of another person. You must have lived in the United States more than half of the year. 	<ol style="list-style-type: none"> Your earned income must be less than \$47,747 (\$53,267 for Married Filing Jointly) if you have three qualifying children. \$44,454 (\$49,974 for Married Filing Jointly) if you have two qualifying children. \$39,131 (\$44,651 for Married Filing Jointly) if you have one qualifying child. \$14,820 (\$20,330 for Married Filing Jointly) if you do not have a qualifying child.

EXEMPTION AMOUNTS

Personal and Dependent	\$4,000
Estate Amount*	\$600
Simple Trust *	\$300
Complex Trust *	\$100

* Exemption not allowed in final year.

