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Draft Excerpts from Form 1040 Family of Instructions (including Schedule Instructions)

For use in preparing
2003 Returns

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Caution: DRAFT WORKSHEETS

This publication contains early release drafts of selected worksheets from the Instructions for Form 1040 and related Schedule Instructions. The worksheets are subject to change before they are officially released. The drafts will appear only on the internet.

If you have comments on any of the draft worksheets, you can submit the comments to us on our web site. Include the word **DRAFT** in your response and the “Proof as of” date. You may make comments anonymously, or you may include your name and e-mail address or phone number. We cannot respond to all comments due to the high volume we receive. However, we will consider each suggestion carefully.

Introduction

This publication contains draft worksheets and tables from the Instructions for Form 1040 and related Schedule Instructions for tax year 2003. We are making these drafts available to help you plan for the coming filing season. This publication is only available on the Internet.

The status of the worksheet or table will be shown in the overlay. For example, the worksheet may show “Proof as of July 25, 2003 (Subject to Change).”

A new version of a worksheet or table will be posted only if there is a change in the computation. The final version of the worksheet will be posted as part of the ok-to-print 1040 Instruction product.

Qualified Dividends and Capital Gain Tax Worksheet—Line 41

Keep for Your Records

Before you begin: ✓ Be sure you do not have to file Schedule D (see the instructions for Form 1040, line 13a, on page 25).
 ✓ Be sure you checked the box on line 13a of Form 1040.



1.	Enter the amount from Form 1040, line 40	1.	_____	
2.	Enter the amount from Form 1040, line 9b	2.	_____	
3.	Enter the amount from Form 1040, line 13a	3.	_____	
4.	Add lines 2 and 3	4.	_____	
5.	If you are claiming investment interest expense on Form 4952, enter the amount from line 4g; otherwise enter -0-	5.	_____	
6.	Subtract line 5 from line 4. If zero or less, enter -0-	6.	_____	
7.	Subtract line 6 from line 1, if zero or less, enter -0-	7.	_____	
8.	Enter the smaller of: • The amount on line 1 or • \$56,800 if married filing jointly or qualifying widow(er), \$28,400 if single or married filing separately, or \$38,050 if head of household.	8.	_____	
9.	Is the amount on line 7 equal to or more than the amount on line 8? <input type="checkbox"/> Yes. Skip lines 9 through 15; go to line 16 and check the "No" box. <input type="checkbox"/> No. Enter the amount from line 7	9.	_____	
10.	Subtract line 9 from line 8	10.	_____	
11.	Add Form 1040, line 13b, and line 2 above	11.	_____	
12.	Enter the smaller of line 10 or line 11	12.	_____	
13.	Multiply line 12 by 5% (.05)	13.	_____	
14.	Subtract line 12 from line 10. If zero, go to line 16	14.	_____	
15.	Multiply line 14 by 10% (.10)	15.	_____	
16.	Are the amounts on lines 6 and 10 the same? <input type="checkbox"/> Yes. Skip lines 16 through 25; go to line 26. <input type="checkbox"/> No. Enter the smaller of line 1 or line 6	16.	_____	
17.	Enter the amount from line 10 (if line 10 is blank, enter -0-)	17.	_____	
18.	Subtract line 17 from line 16	18.	_____	
19.	Add Form 1040, line 13b, and line 2 above	19.	_____	
20.	Enter the amount from line 12 (if line 12 is blank, enter -0-)	20.	_____	
21.	Subtract line 20 from line 19	21.	_____	
22.	Enter the smaller of line 18 or line 21	22.	_____	
23.	Multiply line 22 by 15% (.15)	23.	_____	
24.	Subtract line 22 from line 18. If zero, go to line 26	24.	_____	
25.	Multiply line 24 by 20% (.20)	25.	_____	
26.	Figure the tax on the amount on line 7. Use the Tax Table or Tax Rate Schedules, whichever applies	26.	_____	
27.	Add lines 13, 15, 23, 25, and 26	27.	_____	
28.	Figure the tax on the amount on line 1. Use the Tax Table or Tax Rate Schedule, whichever applies	28.	_____	
29.	Tax on all taxable income. Enter the smaller of line 27 or line 28 here and on Form 1040, line 41	29.	_____	

Child Tax Credit Worksheet—Line 49

Keep for Your Records

Before you begin:

✓ If you received (before offset) an advance payment of the child tax credit and you filed a joint return for 2002, you and your spouse are each considered to have received one-half of the payment.



- To be a qualifying child for the child tax credit, the child must be under age 17 at the end of 2003, and meet the other requirements listed on page 39.
- **Do not** use this worksheet if you answered “Yes” to question 1, 2, or 3 on page 39. Instead, use Pub. 972.

1. Number of qualifying children: _____ X \$1,000. Enter the result.

1	
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2. Enter the amount, if any, of your advance child tax credit (before offset).

2	
---	--

3. Is line 1 less than line 2?

- Yes.** You cannot take this credit. If line 2 is more than line 1, you do not have to pay back the difference.
- No.** Subtract line 2 from line 1.

3	
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4. Enter the amount from Form 1040, line 43.

4	
---	--

5. Enter the total of the amounts from Form 1040, lines 44 through 48.

5	
---	--

6. Are the amounts on lines 4 and 5 the same?

- Yes.** You cannot take this credit because there is no tax to reduce. However, you may be able to take the **additional child tax credit**. See the **TIP** below before completing the rest of your Form 1040.
- No.** Subtract line 5 from line 4.

6	
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7. Is the amount on line 1 more than the amount on line 6?

- Yes.** Enter the amount from line 6. Also, you may be able to take the **additional child tax credit**. See the **TIP** below.
- No.** Enter the amount from line 1.

This is your child tax credit.

7	
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Enter this amount on Form 1040, line 49.



You may be able to take the **additional child tax credit** on Form 1040, line 65, if you answered “Yes” on line 6 or line 7 above.

- First, complete your Form 1040 through line 64.
- Then, use Form 8812 to figure any additional child tax credit.

2003 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—		
		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—						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—					Single, head of household, or qualifying widow(er) and you have—			Married filing jointly and you have—		
At least	But less than	No children	One child	Two children	No children	One child	Two children	At least	But less than	No children	One child	Two children	No children	One child	Two children
\$1	\$50	\$2	\$9	\$10	\$2	\$9	\$10	3,000	3,050	231	1,029	1,210	231	1,029	1,210
50	100	6	26	30	6	26	30	3,050	3,100	235	1,046	1,230	235	1,046	1,230
100	150	10	43	50	10	43	50	3,100	3,150	239	1,063	1,250	239	1,063	1,250
150	200	13	60	70	13	60	70	3,150	3,200	243	1,080	1,270	243	1,080	1,270
200	250	17	77	90	17	77	90	3,200	3,250	247	1,097	1,290	247	1,097	1,290
250	300	21	94	110	21	94	110	3,250	3,300	251	1,114	1,310	251	1,114	1,310
300	350	25	111	130	25	111	130	3,300	3,350	254	1,131	1,330	254	1,131	1,330
350	400	29	128	150	29	128	150	3,350	3,400	258	1,148	1,350	258	1,148	1,350
400	450	33	145	170	33	145	170	3,400	3,450	262	1,165	1,370	262	1,165	1,370
450	500	36	162	190	36	162	190	3,450	3,500	266	1,182	1,390	266	1,182	1,390
500	550	40	179	210	40	179	210	3,500	3,550	270	1,199	1,410	270	1,199	1,410
550	600	44	196	230	44	196	230	3,550	3,600	273	1,216	1,430	273	1,216	1,430
600	650	48	213	250	48	213	250	3,600	3,650	277	1,233	1,450	277	1,233	1,450
650	700	52	230	270	52	230	270	3,650	3,700	281	1,250	1,470	281	1,250	1,470
700	750	55	247	290	55	247	290	3,700	3,750	285	1,267	1,490	285	1,267	1,490
750	800	59	264	310	59	264	310	3,750	3,800	289	1,284	1,510	289	1,284	1,510
800	850	63	281	330	63	281	330	3,800	3,850	293	1,301	1,530	293	1,301	1,530
850	900	67	298	350	67	298	350	3,850	3,900	296	1,318	1,550	296	1,318	1,550
900	950	71	315	370	71	315	370	3,900	3,950	300	1,335	1,570	300	1,335	1,570
950	1,000	75	332	390	75	332	390	3,950	4,000	304	1,352	1,590	304	1,352	1,590
1,000	1,050	78	349	410	78	349	410	4,000	4,050	308	1,369	1,610	308	1,369	1,610
1,050	1,100	82	366	430	82	366	430	4,050	4,100	312	1,386	1,630	312	1,386	1,630
1,100	1,150	86	383	450	86	383	450	4,100	4,150	316	1,403	1,650	316	1,403	1,650
1,150	1,200	90	400	470	90	400	470	4,150	4,200	319	1,420	1,670	319	1,420	1,670
1,200	1,250	94	417	490	94	417	490	4,200	4,250	323	1,437	1,690	323	1,437	1,690
1,250	1,300	98	434	510	98	434	510	4,250	4,300	327	1,454	1,710	327	1,454	1,710
1,300	1,350	101	451	530	101	451	530	4,300	4,350	331	1,471	1,730	331	1,471	1,730
1,350	1,400	105	468	550	105	468	550	4,350	4,400	335	1,488	1,750	335	1,488	1,750
1,400	1,450	109	485	570	109	485	570	4,400	4,450	339	1,505	1,770	339	1,505	1,770
1,450	1,500	113	502	590	113	502	590	4,450	4,500	342	1,522	1,790	342	1,522	1,790
1,500	1,550	117	519	610	117	519	610	4,500	4,550	346	1,539	1,810	346	1,539	1,810
1,550	1,600	120	536	630	120	536	630	4,550	4,600	350	1,556	1,830	350	1,556	1,830
1,600	1,650	124	553	650	124	553	650	4,600	4,650	354	1,573	1,850	354	1,573	1,850
1,650	1,700	128	570	670	128	570	670	4,650	4,700	358	1,590	1,870	358	1,590	1,870
1,700	1,750	132	587	690	132	587	690	4,700	4,750	361	1,607	1,890	361	1,607	1,890
1,750	1,800	136	604	710	136	604	710	4,750	4,800	365	1,624	1,910	365	1,624	1,910
1,800	1,850	140	621	730	140	621	730	4,800	4,850	369	1,641	1,930	369	1,641	1,930
1,850	1,900	143	638	750	143	638	750	4,850	4,900	373	1,658	1,950	373	1,658	1,950
1,900	1,950	147	655	770	147	655	770	4,900	4,950	377	1,675	1,970	377	1,675	1,970
1,950	2,000	151	672	790	151	672	790	4,950	5,000	382	1,692	1,990	382	1,692	1,990
2,000	2,050	155	689	810	155	689	810	5,000	5,050	382	1,709	2,010	382	1,709	2,010
2,050	2,100	159	706	830	159	706	830	5,050	5,100	382	1,726	2,030	382	1,726	2,030
2,100	2,150	163	723	850	163	723	850	5,100	5,150	382	1,743	2,050	382	1,743	2,050
2,150	2,200	166	740	870	166	740	870	5,150	5,200	382	1,760	2,070	382	1,760	2,070
2,200	2,250	170	757	890	170	757	890	5,200	5,250	382	1,777	2,090	382	1,777	2,090
2,250	2,300	174	774	910	174	774	910	5,250	5,300	382	1,794	2,110	382	1,794	2,110
2,300	2,350	178	791	930	178	791	930	5,300	5,350	382	1,811	2,130	382	1,811	2,130
2,350	2,400	182	808	950	182	808	950	5,350	5,400	382	1,828	2,150	382	1,828	2,150
2,400	2,450	186	825	970	186	825	970	5,400	5,450	382	1,845	2,170	382	1,845	2,170
2,450	2,500	189	842	990	189	842	990	5,450	5,500	382	1,862	2,190	382	1,862	2,190
2,500	2,550	193	859	1,010	193	859	1,010	5,500	5,550	382	1,879	2,210	382	1,879	2,210
2,550	2,600	197	876	1,030	197	876	1,030	5,550	5,600	382	1,896	2,230	382	1,896	2,230
2,600	2,650	201	893	1,050	201	893	1,050	5,600	5,650	382	1,913	2,250	382	1,913	2,250
2,650	2,700	205	910	1,070	205	910	1,070	5,650	5,700	382	1,930	2,270	382	1,930	2,270
2,700	2,750	208	927	1,090	208	927	1,090	5,700	5,750	382	1,947	2,290	382	1,947	2,290
2,750	2,800	212	944	1,110	212	944	1,110	5,750	5,800	382	1,964	2,310	382	1,964	2,310
2,800	2,850	216	961	1,130	216	961	1,130	5,800	5,850	382	1,981	2,330	382	1,981	2,330
2,850	2,900	220	978	1,150	220	978	1,150	5,850	5,900	382	1,998	2,350	382	1,998	2,350
2,900	2,950	224	995	1,170	224	995	1,170	5,900	5,950	382	2,015	2,370	382	2,015	2,370
2,950	3,000	228	1,012	1,190	228	1,012	1,190	5,950	6,000	382	2,032	2,390	382	2,032	2,390

(Continued on page 51)

2003 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—						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—					Single, head of household, or qualifying widow(er) and you have—			Married filing jointly and you have—		
		No children	One child	Two children	No children	One child	Two children			No children	One child	Two children	No children	One child	Two children
At least	But less than	Your credit is—			Your credit is—			At least	But less than	Your credit is—			Your credit is—		
6,000	6,050	382	2,049	2,410	382	2,049	2,410	9,500	9,550	130	2,547	3,810	207	2,547	3,810
6,050	6,100	382	2,066	2,430	382	2,066	2,430	9,550	9,600	127	2,547	3,830	203	2,547	3,830
6,100	6,150	382	2,083	2,450	382	2,083	2,450	9,600	9,650	123	2,547	3,850	199	2,547	3,850
6,150	6,200	382	2,100	2,470	382	2,100	2,470	9,650	9,700	119	2,547	3,870	195	2,547	3,870
6,200	6,250	382	2,117	2,490	382	2,117	2,490	9,700	9,750	115	2,547	3,890	192	2,547	3,890
6,250	6,300	379	2,134	2,510	382	2,134	2,510	9,750	9,800	111	2,547	3,910	188	2,547	3,910
6,300	6,350	375	2,151	2,530	382	2,151	2,530	9,800	9,850	107	2,547	3,930	184	2,547	3,930
6,350	6,400	371	2,168	2,550	382	2,168	2,550	9,850	9,900	104	2,547	3,950	180	2,547	3,950
6,400	6,450	368	2,185	2,570	382	2,185	2,570	9,900	9,950	100	2,547	3,970	176	2,547	3,970
6,450	6,500	364	2,202	2,590	382	2,202	2,590	9,950	10,000	96	2,547	3,990	173	2,547	3,990
6,500	6,550	360	2,219	2,610	382	2,219	2,610	10,000	10,050	92	2,547	4,010	169	2,547	4,010
6,550	6,600	356	2,236	2,630	382	2,236	2,630	10,050	10,100	88	2,547	4,030	165	2,547	4,030
6,600	6,650	352	2,253	2,650	382	2,253	2,650	10,100	10,150	85	2,547	4,050	161	2,547	4,050
6,650	6,700	348	2,270	2,670	382	2,270	2,670	10,150	10,200	81	2,547	4,070	157	2,547	4,070
6,700	6,750	345	2,287	2,690	382	2,287	2,690	10,200	10,250	77	2,547	4,090	153	2,547	4,090
6,750	6,800	341	2,304	2,710	382	2,304	2,710	10,250	10,300	73	2,547	4,110	150	2,547	4,110
6,800	6,850	337	2,321	2,730	382	2,321	2,730	10,300	10,350	69	2,547	4,130	146	2,547	4,130
6,850	6,900	333	2,338	2,750	382	2,338	2,750	10,350	10,400	65	2,547	4,150	142	2,547	4,150
6,900	6,950	329	2,355	2,770	382	2,355	2,770	10,400	10,450	62	2,547	4,170	138	2,547	4,170
6,950	7,000	326	2,372	2,790	382	2,372	2,790	10,450	10,500	58	2,547	4,190	134	2,547	4,190
7,000	7,050	322	2,389	2,810	382	2,389	2,810	10,500	10,550	54	2,547	4,204	130	2,547	4,204
7,050	7,100	318	2,406	2,830	382	2,406	2,830	10,550	10,600	50	2,547	4,204	127	2,547	4,204
7,100	7,150	314	2,423	2,850	382	2,423	2,850	10,600	10,650	46	2,547	4,204	123	2,547	4,204
7,150	7,200	310	2,440	2,870	382	2,440	2,870	10,650	10,700	42	2,547	4,204	119	2,547	4,204
7,200	7,250	306	2,457	2,890	382	2,457	2,890	10,700	10,750	39	2,547	4,204	115	2,547	4,204
7,250	7,300	303	2,474	2,910	379	2,474	2,910	10,750	10,800	35	2,547	4,204	111	2,547	4,204
7,300	7,350	299	2,491	2,930	375	2,491	2,930	10,800	10,850	31	2,547	4,204	107	2,547	4,204
7,350	7,400	295	2,508	2,950	371	2,508	2,950	10,850	10,900	27	2,547	4,204	104	2,547	4,204
7,400	7,450	291	2,525	2,970	368	2,525	2,970	10,900	10,950	23	2,547	4,204	100	2,547	4,204
7,450	7,500	287	2,542	2,990	364	2,542	2,990	10,950	11,000	20	2,547	4,204	96	2,547	4,204
7,500	7,550	283	2,547	3,010	360	2,547	3,010	11,000	11,050	16	2,547	4,204	92	2,547	4,204
7,550	7,600	280	2,547	3,030	356	2,547	3,030	11,050	11,100	12	2,547	4,204	88	2,547	4,204
7,600	7,650	276	2,547	3,050	352	2,547	3,050	11,100	11,150	8	2,547	4,204	85	2,547	4,204
7,650	7,700	272	2,547	3,070	348	2,547	3,070	11,150	11,200	4	2,547	4,204	81	2,547	4,204
7,700	7,750	268	2,547	3,090	345	2,547	3,090	11,200	11,250	*	2,547	4,204	77	2,547	4,204
7,750	7,800	264	2,547	3,110	341	2,547	3,110	11,250	11,300	0	2,547	4,204	73	2,547	4,204
7,800	7,850	260	2,547	3,130	337	2,547	3,130	11,300	11,350	0	2,547	4,204	69	2,547	4,204
7,850	7,900	257	2,547	3,150	333	2,547	3,150	11,350	11,400	0	2,547	4,204	65	2,547	4,204
7,900	7,950	253	2,547	3,170	329	2,547	3,170	11,400	11,450	0	2,547	4,204	62	2,547	4,204
7,950	8,000	249	2,547	3,190	326	2,547	3,190	11,450	11,500	0	2,547	4,204	58	2,547	4,204
8,000	8,050	245	2,547	3,210	322	2,547	3,210	11,500	11,550	0	2,547	4,204	54	2,547	4,204
8,050	8,100	241	2,547	3,230	318	2,547	3,230	11,550	11,600	0	2,547	4,204	50	2,547	4,204
8,100	8,150	238	2,547	3,250	314	2,547	3,250	11,600	11,650	0	2,547	4,204	46	2,547	4,204
8,150	8,200	234	2,547	3,270	310	2,547	3,270	11,650	11,700	0	2,547	4,204	42	2,547	4,204
8,200	8,250	230	2,547	3,290	306	2,547	3,290	11,700	11,750	0	2,547	4,204	39	2,547	4,204
8,250	8,300	226	2,547	3,310	303	2,547	3,310	11,750	11,800	0	2,547	4,204	35	2,547	4,204
8,300	8,350	222	2,547	3,330	299	2,547	3,330	11,800	11,850	0	2,547	4,204	31	2,547	4,204
8,350	8,400	218	2,547	3,350	295	2,547	3,350	11,850	11,900	0	2,547	4,204	27	2,547	4,204
8,400	8,450	215	2,547	3,370	291	2,547	3,370	11,900	11,950	0	2,547	4,204	23	2,547	4,204
8,450	8,500	211	2,547	3,390	287	2,547	3,390	11,950	12,000	0	2,547	4,204	20	2,547	4,204
8,500	8,550	207	2,547	3,410	283	2,547	3,410	12,000	12,050	0	2,547	4,204	16	2,547	4,204
8,550	8,600	203	2,547	3,430	280	2,547	3,430	12,050	12,100	0	2,547	4,204	12	2,547	4,204
8,600	8,650	199	2,547	3,450	276	2,547	3,450	12,100	12,150	0	2,547	4,204	8	2,547	4,204
8,650	8,700	195	2,547	3,470	272	2,547	3,470	12,150	12,200	0	2,547	4,204	4	2,547	4,204
8,700	8,750	192	2,547	3,490	268	2,547	3,490	12,200	12,250	0	2,547	4,204	*	2,547	4,204
8,750	8,800	188	2,547	3,510	264	2,547	3,510	12,250	13,750	0	2,547	4,204	0	2,547	4,204
8,800	8,850	184	2,547	3,530	260	2,547	3,530	13,750	13,800	0	2,539	4,195	0	2,547	4,204
8,850	8,900	180	2,547	3,550	257	2,547	3,550	13,800	13,850	0	2,531	4,184	0	2,547	4,204
8,900	8,950	176	2,547	3,570	253	2,547	3,570	13,850	13,900	0	2,523	4,173	0	2,547	4,204
8,950	9,000	173	2,547	3,590	249	2,547	3,590	13,900	13,950	0	2,515	4,163	0	2,547	4,204
9,000	9,050	169	2,547	3,610	245	2,547	3,610	13,950	14,000	0	2,507	4,152	0	2,547	4,204
9,050	9,100	165	2,547	3,630	241	2,547	3,630	14,000	14,050	0	2,499	4,142	0	2,547	4,204
9,100	9,150	161	2,547	3,650	238	2,547	3,650	14,050	14,100	0	2,491	4,131	0	2,547	4,204
9,150	9,200	157	2,547	3,670	234	2,547	3,670	14,100	14,150	0	2,483	4,121	0	2,547	4,204
9,200	9,250	153	2,547	3,690	230	2,547	3,690	14,150	14,200	0	2,475	4,110	0	2,547	4,204
9,250	9,300	150	2,547	3,710	226	2,547	3,710	14,200	14,250	0	2,467	4,100	0	2,547	4,204
9,300	9,350	146	2,547	3,730	222	2,547	3,730	14,250	14,300	0	2,460	4,089	0	2,547	4,204
9,350	9,400	142	2,547	3,750	218	2,547	3,750	14,300	14,350	0	2,452	4,079	0	2,547	4,204

2003 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—						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—					Single, head of household, or qualifying widow(er) and you have—			Married filing jointly and you have—		
		No children	One child	Two children	No children	One child	Two children			No children	One child	Two children	No children	One child	Two children
At least	But less than	Your credit is—			Your credit is—			At least	But less than	Your credit is—			Your credit is—		
14,450	14,500	0	2,428	4,047	0	2,547	4,204	17,950	18,000	0	1,868	3,310	0	2,028	3,521
14,500	14,550	0	2,420	4,037	0	2,547	4,204	18,000	18,050	0	1,860	3,299	0	2,020	3,510
14,550	14,600	0	2,412	4,026	0	2,547	4,204	18,050	18,100	0	1,852	3,289	0	2,012	3,500
14,600	14,650	0	2,404	4,016	0	2,547	4,204	18,100	18,150	0	1,844	3,278	0	2,004	3,489
14,650	14,700	0	2,396	4,005	0	2,547	4,204	18,150	18,200	0	1,836	3,268	0	1,996	3,478
14,700	14,750	0	2,388	3,994	0	2,547	4,204	18,200	18,250	0	1,828	3,257	0	1,988	3,468
14,750	14,800	0	2,380	3,984	0	2,539	4,195	18,250	18,300	0	1,820	3,247	0	1,980	3,457
14,800	14,850	0	2,372	3,973	0	2,531	4,184	18,300	18,350	0	1,812	3,236	0	1,972	3,447
14,850	14,900	0	2,364	3,963	0	2,523	4,173	18,350	18,400	0	1,804	3,226	0	1,964	3,436
14,900	14,950	0	2,356	3,952	0	2,515	4,163	18,400	18,450	0	1,796	3,215	0	1,956	3,426
14,950	15,000	0	2,348	3,942	0	2,507	4,152	18,450	18,500	0	1,788	3,205	0	1,948	3,415
15,000	15,050	0	2,340	3,931	0	2,499	4,142	18,500	18,550	0	1,780	3,194	0	1,940	3,405
15,050	15,100	0	2,332	3,921	0	2,491	4,131	18,550	18,600	0	1,772	3,184	0	1,932	3,394
15,100	15,150	0	2,324	3,910	0	2,483	4,121	18,600	18,650	0	1,764	3,173	0	1,924	3,384
15,150	15,200	0	2,316	3,900	0	2,475	4,110	18,650	18,700	0	1,756	3,163	0	1,916	3,373
15,200	15,250	0	2,308	3,889	0	2,467	4,100	18,700	18,750	0	1,748	3,152	0	1,908	3,363
15,250	15,300	0	2,300	3,879	0	2,460	4,089	18,750	18,800	0	1,740	3,142	0	1,900	3,352
15,300	15,350	0	2,292	3,868	0	2,452	4,079	18,800	18,850	0	1,732	3,131	0	1,892	3,342
15,350	15,400	0	2,284	3,858	0	2,444	4,068	18,850	18,900	0	1,724	3,120	0	1,884	3,331
15,400	15,450	0	2,276	3,847	0	2,436	4,058	18,900	18,950	0	1,716	3,110	0	1,876	3,321
15,450	15,500	0	2,268	3,837	0	2,428	4,047	18,950	19,000	0	1,708	3,099	0	1,868	3,310
15,500	15,550	0	2,260	3,826	0	2,420	4,037	19,000	19,050	0	1,700	3,089	0	1,860	3,299
15,550	15,600	0	2,252	3,815	0	2,412	4,026	19,050	19,100	0	1,692	3,078	0	1,852	3,289
15,600	15,650	0	2,244	3,805	0	2,404	4,016	19,100	19,150	0	1,684	3,068	0	1,844	3,278
15,650	15,700	0	2,236	3,794	0	2,396	4,005	19,150	19,200	0	1,676	3,057	0	1,836	3,268
15,700	15,750	0	2,228	3,784	0	2,388	3,994	19,200	19,250	0	1,668	3,047	0	1,828	3,257
15,750	15,800	0	2,220	3,773	0	2,380	3,984	19,250	19,300	0	1,661	3,036	0	1,820	3,247
15,800	15,850	0	2,212	3,763	0	2,372	3,973	19,300	19,350	0	1,653	3,026	0	1,812	3,236
15,850	15,900	0	2,204	3,752	0	2,364	3,963	19,350	19,400	0	1,645	3,015	0	1,804	3,226
15,900	15,950	0	2,196	3,742	0	2,356	3,952	19,400	19,450	0	1,637	3,005	0	1,796	3,215
15,950	16,000	0	2,188	3,731	0	2,348	3,942	19,450	19,500	0	1,629	2,994	0	1,788	3,205
16,000	16,050	0	2,180	3,721	0	2,340	3,931	19,500	19,550	0	1,621	2,984	0	1,780	3,194
16,050	16,100	0	2,172	3,710	0	2,332	3,921	19,550	19,600	0	1,613	2,973	0	1,772	3,184
16,100	16,150	0	2,164	3,700	0	2,324	3,910	19,600	19,650	0	1,605	2,963	0	1,764	3,173
16,150	16,200	0	2,156	3,689	0	2,316	3,900	19,650	19,700	0	1,597	2,952	0	1,756	3,163
16,200	16,250	0	2,148	3,679	0	2,308	3,889	19,700	19,750	0	1,589	2,941	0	1,748	3,152
16,250	16,300	0	2,140	3,668	0	2,300	3,879	19,750	19,800	0	1,581	2,931	0	1,740	3,142
16,300	16,350	0	2,132	3,657	0	2,292	3,868	19,800	19,850	0	1,573	2,920	0	1,732	3,131
16,350	16,400	0	2,124	3,647	0	2,284	3,858	19,850	19,900	0	1,565	2,910	0	1,724	3,120
16,400	16,450	0	2,116	3,636	0	2,276	3,847	19,900	19,950	0	1,557	2,899	0	1,716	3,110
16,450	16,500	0	2,108	3,626	0	2,268	3,837	19,950	20,000	0	1,549	2,889	0	1,708	3,099
16,500	16,550	0	2,100	3,615	0	2,260	3,826	20,000	20,050	0	1,541	2,878	0	1,700	3,089
16,550	16,600	0	2,092	3,605	0	2,252	3,815	20,050	20,100	0	1,533	2,868	0	1,692	3,078
16,600	16,650	0	2,084	3,594	0	2,244	3,805	20,100	20,150	0	1,525	2,857	0	1,684	3,068
16,650	16,700	0	2,076	3,584	0	2,236	3,794	20,150	20,200	0	1,517	2,847	0	1,676	3,057
16,700	16,750	0	2,068	3,573	0	2,228	3,784	20,200	20,250	0	1,509	2,836	0	1,668	3,047
16,750	16,800	0	2,060	3,563	0	2,220	3,773	20,250	20,300	0	1,501	2,826	0	1,661	3,036
16,800	16,850	0	2,052	3,552	0	2,212	3,763	20,300	20,350	0	1,493	2,815	0	1,653	3,026
16,850	16,900	0	2,044	3,542	0	2,204	3,752	20,350	20,400	0	1,485	2,805	0	1,645	3,015
16,900	16,950	0	2,036	3,531	0	2,196	3,742	20,400	20,450	0	1,477	2,794	0	1,637	3,005
16,950	17,000	0	2,028	3,521	0	2,188	3,731	20,450	20,500	0	1,469	2,784	0	1,629	2,994
17,000	17,050	0	2,020	3,510	0	2,180	3,721	20,500	20,550	0	1,461	2,773	0	1,621	2,984
17,050	17,100	0	2,012	3,500	0	2,172	3,710	20,550	20,600	0	1,453	2,762	0	1,613	2,973
17,100	17,150	0	2,004	3,489	0	2,164	3,700	20,600	20,650	0	1,445	2,752	0	1,605	2,963
17,150	17,200	0	1,996	3,478	0	2,156	3,689	20,650	20,700	0	1,437	2,741	0	1,597	2,952
17,200	17,250	0	1,988	3,468	0	2,148	3,679	20,700	20,750	0	1,429	2,731	0	1,589	2,941
17,250	17,300	0	1,980	3,457	0	2,140	3,668	20,750	20,800	0	1,421	2,720	0	1,581	2,931
17,300	17,350	0	1,972	3,447	0	2,132	3,657	20,800	20,850	0	1,413	2,710	0	1,573	2,920
17,350	17,400	0	1,964	3,436	0	2,124	3,647	20,850	20,900	0	1,405	2,699	0	1,565	2,910
17,400	17,450	0	1,956	3,426	0	2,116	3,636	20,900	20,950	0	1,397	2,689	0	1,557	2,899
17,450	17,500	0	1,948	3,415	0	2,108	3,626	20,950	21,000	0	1,389	2,678	0	1,549	2,889
17,500	17,550	0	1,940	3,405	0	2,100	3,615	21,000	21,050	0	1,381	2,668	0	1,541	2,878
17,550	17,600	0	1,932	3,394	0	2,092	3,605	21,050	21,100	0	1,373	2,657	0	1,533	2,868
17,600	17,650	0	1,924	3,384	0	2,084	3,594	21,100	21,150	0	1,365	2,647	0	1,525	2,857
17,650	17,700	0	1,916	3,373	0	2,076	3,584	21,150	21,200	0	1,357	2,636	0	1,517	2,847
17,700	17,750	0	1,908	3,363	0	2,068	3,573	21,200	21,250	0	1,349	2,626	0	1,509	2,836
17,750	17,800	0	1,900	3,352	0	2,060	3,563	21,250	21,300	0	1,341	2,615	0	1,501	2,826
17,800	17,850	0	1,892	3,342	0	2,052	3,552	21,300	21,350	0	1,333	2,604	0	1,493	2,815
17,850	17,900	0	1,884	3,331	0	2,044	3,542	21,350	21,400	0	1,325	2,594	0	1,485	2,805
17,900	17,950	0	1,876	3,321	0	2,0									

2003 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—						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—					Single, head of household, or qualifying widow(er) and you have—			Married filing jointly and you have—		
		No children	One child	Two children	No children	One child	Two children			No children	One child	Two children	No children	One child	Two children
At least	But less than	Your credit is—			Your credit is—			At least	But less than	Your credit is—			Your credit is—		
21,450	21,500	0	1,309	2,573	0	1,469	2,784	24,950	25,000	0	750	1,836	0	909	2,046
21,500	21,550	0	1,301	2,562	0	1,461	2,773	25,000	25,050	0	742	1,825	0	901	2,036
21,550	21,600	0	1,293	2,552	0	1,453	2,762	25,050	25,100	0	734	1,815	0	893	2,025
21,600	21,650	0	1,285	2,541	0	1,445	2,752	25,100	25,150	0	726	1,804	0	885	2,015
21,650	21,700	0	1,277	2,531	0	1,437	2,741	25,150	25,200	0	718	1,794	0	877	2,004
21,700	21,750	0	1,269	2,520	0	1,429	2,731	25,200	25,250	0	710	1,783	0	869	1,994
21,750	21,800	0	1,261	2,510	0	1,421	2,720	25,250	25,300	0	702	1,773	0	862	1,983
21,800	21,850	0	1,253	2,499	0	1,413	2,710	25,300	25,350	0	694	1,762	0	854	1,973
21,850	21,900	0	1,245	2,489	0	1,405	2,699	25,350	25,400	0	686	1,752	0	846	1,962
21,900	21,950	0	1,237	2,478	0	1,397	2,689	25,400	25,450	0	678	1,741	0	838	1,952
21,950	22,000	0	1,229	2,468	0	1,389	2,678	25,450	25,500	0	670	1,731	0	830	1,941
22,000	22,050	0	1,221	2,457	0	1,381	2,668	25,500	25,550	0	662	1,720	0	822	1,931
22,050	22,100	0	1,213	2,447	0	1,373	2,657	25,550	25,600	0	654	1,709	0	814	1,920
22,100	22,150	0	1,205	2,436	0	1,365	2,647	25,600	25,650	0	646	1,699	0	806	1,910
22,150	22,200	0	1,197	2,425	0	1,357	2,636	25,650	25,700	0	638	1,688	0	798	1,899
22,200	22,250	0	1,189	2,415	0	1,349	2,626	25,700	25,750	0	630	1,678	0	790	1,888
22,250	22,300	0	1,181	2,404	0	1,341	2,615	25,750	25,800	0	622	1,667	0	782	1,878
22,300	22,350	0	1,173	2,394	0	1,333	2,604	25,800	25,850	0	614	1,657	0	774	1,867
22,350	22,400	0	1,165	2,383	0	1,325	2,594	25,850	25,900	0	606	1,646	0	766	1,857
22,400	22,450	0	1,157	2,373	0	1,317	2,583	25,900	25,950	0	598	1,636	0	758	1,846
22,450	22,500	0	1,149	2,362	0	1,309	2,573	25,950	26,000	0	590	1,625	0	750	1,836
22,500	22,550	0	1,141	2,352	0	1,301	2,562	26,000	26,050	0	582	1,615	0	742	1,825
22,550	22,600	0	1,133	2,341	0	1,293	2,552	26,050	26,100	0	574	1,604	0	734	1,815
22,600	22,650	0	1,125	2,331	0	1,285	2,541	26,100	26,150	0	566	1,594	0	726	1,804
22,650	22,700	0	1,117	2,320	0	1,277	2,531	26,150	26,200	0	558	1,583	0	718	1,794
22,700	22,750	0	1,109	2,310	0	1,269	2,520	26,200	26,250	0	550	1,573	0	710	1,783
22,750	22,800	0	1,101	2,299	0	1,261	2,510	26,250	26,300	0	542	1,562	0	702	1,773
22,800	22,850	0	1,093	2,289	0	1,253	2,499	26,300	26,350	0	534	1,551	0	694	1,762
22,850	22,900	0	1,085	2,278	0	1,245	2,489	26,350	26,400	0	526	1,541	0	686	1,752
22,900	22,950	0	1,077	2,268	0	1,237	2,478	26,400	26,450	0	518	1,530	0	678	1,741
22,950	23,000	0	1,069	2,257	0	1,229	2,468	26,450	26,500	0	510	1,520	0	670	1,731
23,000	23,050	0	1,061	2,246	0	1,221	2,457	26,500	26,550	0	502	1,509	0	662	1,720
23,050	23,100	0	1,053	2,236	0	1,213	2,447	26,550	26,600	0	494	1,499	0	654	1,709
23,100	23,150	0	1,045	2,225	0	1,205	2,436	26,600	26,650	0	486	1,488	0	646	1,699
23,150	23,200	0	1,037	2,215	0	1,197	2,425	26,650	26,700	0	478	1,478	0	638	1,688
23,200	23,250	0	1,029	2,204	0	1,189	2,415	26,700	26,750	0	470	1,467	0	630	1,678
23,250	23,300	0	1,021	2,194	0	1,181	2,404	26,750	26,800	0	462	1,457	0	622	1,667
23,300	23,350	0	1,013	2,183	0	1,173	2,394	26,800	26,850	0	454	1,446	0	614	1,657
23,350	23,400	0	1,005	2,173	0	1,165	2,383	26,850	26,900	0	446	1,436	0	606	1,646
23,400	23,450	0	997	2,162	0	1,157	2,373	26,900	26,950	0	438	1,425	0	598	1,636
23,450	23,500	0	989	2,152	0	1,149	2,362	26,950	27,000	0	430	1,415	0	590	1,625
23,500	23,550	0	981	2,141	0	1,141	2,352	27,000	27,050	0	422	1,404	0	582	1,615
23,550	23,600	0	973	2,131	0	1,133	2,341	27,050	27,100	0	414	1,394	0	574	1,604
23,600	23,650	0	965	2,120	0	1,125	2,331	27,100	27,150	0	406	1,383	0	566	1,594
23,650	23,700	0	957	2,110	0	1,117	2,320	27,150	27,200	0	398	1,372	0	558	1,583
23,700	23,750	0	949	2,099	0	1,109	2,310	27,200	27,250	0	390	1,362	0	550	1,573
23,750	23,800	0	941	2,089	0	1,101	2,299	27,250	27,300	0	382	1,351	0	542	1,562
23,800	23,850	0	933	2,078	0	1,093	2,289	27,300	27,350	0	374	1,341	0	534	1,551
23,850	23,900	0	925	2,067	0	1,085	2,278	27,350	27,400	0	366	1,330	0	526	1,541
23,900	23,950	0	917	2,057	0	1,077	2,268	27,400	27,450	0	358	1,320	0	518	1,530
23,950	24,000	0	909	2,046	0	1,069	2,257	27,450	27,500	0	350	1,309	0	510	1,520
24,000	24,050	0	901	2,036	0	1,061	2,246	27,500	27,550	0	342	1,299	0	502	1,509
24,050	24,100	0	893	2,025	0	1,053	2,236	27,550	27,600	0	334	1,288	0	494	1,499
24,100	24,150	0	885	2,015	0	1,045	2,225	27,600	27,650	0	326	1,278	0	486	1,488
24,150	24,200	0	877	2,004	0	1,037	2,215	27,650	27,700	0	318	1,267	0	478	1,478
24,200	24,250	0	869	1,994	0	1,029	2,204	27,700	27,750	0	310	1,257	0	470	1,467
24,250	24,300	0	862	1,983	0	1,021	2,194	27,750	27,800	0	302	1,246	0	462	1,457
24,300	24,350	0	854	1,973	0	1,013	2,183	27,800	27,850	0	294	1,236	0	454	1,446
24,350	24,400	0	846	1,962	0	1,005	2,173	27,850	27,900	0	286	1,225	0	446	1,436
24,400	24,450	0	838	1,952	0	997	2,162	27,900	27,950	0	278	1,215	0	438	1,425
24,450	24,500	0	830	1,941	0	989	2,152	27,950	28,000	0	270	1,204	0	430	1,415
24,500	24,550	0	822	1,931	0	981	2,141	28,000	28,050	0	262	1,193	0	422	1,404
24,550	24,600	0	814	1,920	0	973	2,131	28,050	28,100	0	254	1,183	0	414	1,394
24,600	24,650	0	806	1,910	0	965	2,120	28,100	28,150	0	246	1,172	0	406	1,383
24,650	24,700	0	798	1,899	0	957	2,110	28,150	28,200	0	238	1,162	0	398	1,372
24,700	24,750	0	790	1,888	0	949	2,099	28,200	28,250	0	230	1,151	0	390	1,362
24,750	24,800	0	782	1,878	0	941	2,089	28,250	28,300	0	222	1,141	0	382	1,351
24,800	24,850	0	774	1,867	0	933	2,078	28,300	28,350	0	214	1,130	0	374	1,341
24,850	24,900	0	766	1,857	0	925	2,067	28,350	28,400	0	206	1,120	0	366	1,330
24,900	24,950	0	758	1,846	0	917	2,057	28,400	28,450	0	198	1,109	0	358	1,320

(Continued on page 54)

2003 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—						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—					Single, head of household, or qualifying widow(er) and you have—			Married filing jointly and you have—		
		No children	One child	Two children	No children	One child	Two children			No children	One child	Two children	No children	One child	Two children
At least	But less than	Your credit is—			Your credit is—			At least	But less than	Your credit is—			Your credit is—		
28,450	28,500	0	190	1,099	0	350	1,309	31,950	32,000	0	0	362	0	0	572
28,500	28,550	0	182	1,088	0	342	1,299	32,000	32,050	0	0	351	0	0	562
28,550	28,600	0	174	1,078	0	334	1,288	32,050	32,100	0	0	341	0	0	551
28,600	28,650	0	166	1,067	0	326	1,278	32,100	32,150	0	0	330	0	0	541
28,650	28,700	0	158	1,057	0	318	1,267	32,150	32,200	0	0	319	0	0	530
28,700	28,750	0	150	1,046	0	310	1,257	32,200	32,250	0	0	309	0	0	520
28,750	28,800	0	142	1,036	0	302	1,246	32,250	32,300	0	0	298	0	0	509
28,800	28,850	0	134	1,025	0	294	1,236	32,300	32,350	0	0	288	0	0	498
28,850	28,900	0	126	1,014	0	286	1,225	32,350	32,400	0	0	277	0	0	488
28,900	28,950	0	118	1,004	0	278	1,215	32,400	32,450	0	0	267	0	0	477
28,950	29,000	0	110	993	0	270	1,204	32,450	32,500	0	0	256	0	0	467
29,000	29,050	0	102	983	0	262	1,193	32,500	32,550	0	0	246	0	0	456
29,050	29,100	0	94	972	0	254	1,183	32,550	32,600	0	0	235	0	0	446
29,100	29,150	0	86	962	0	246	1,172	32,600	32,650	0	0	225	0	0	435
29,150	29,200	0	78	951	0	238	1,162	32,650	32,700	0	0	214	0	0	425
29,200	29,250	0	70	941	0	230	1,151	32,700	32,750	0	0	204	0	0	414
29,250	29,300	0	63	930	0	222	1,141	32,750	32,800	0	0	193	0	0	404
29,300	29,350	0	55	920	0	214	1,130	32,800	32,850	0	0	183	0	0	393
29,350	29,400	0	47	909	0	206	1,120	32,850	32,900	0	0	172	0	0	383
29,400	29,450	0	39	899	0	198	1,109	32,900	32,950	0	0	162	0	0	372
29,450	29,500	0	31	888	0	190	1,099	32,950	33,000	0	0	151	0	0	362
29,500	29,550	0	23	878	0	182	1,088	33,000	33,050	0	0	140	0	0	351
29,550	29,600	0	15	867	0	174	1,078	33,050	33,100	0	0	130	0	0	341
29,600	29,650	0	7	857	0	166	1,067	33,100	33,150	0	0	119	0	0	330
29,650	29,700	0	**	846	0	158	1,057	33,150	33,200	0	0	109	0	0	319
29,700	29,750	0	0	835	0	150	1,046	33,200	33,250	0	0	98	0	0	309
29,750	29,800	0	0	825	0	142	1,036	33,250	33,300	0	0	88	0	0	298
29,800	29,850	0	0	814	0	134	1,025	33,300	33,350	0	0	77	0	0	288
29,850	29,900	0	0	804	0	126	1,014	33,350	33,400	0	0	67	0	0	277
29,900	29,950	0	0	793	0	118	1,004	33,400	33,450	0	0	56	0	0	267
29,950	30,000	0	0	783	0	110	993	33,450	33,500	0	0	46	0	0	256
30,000	30,050	0	0	772	0	102	983	33,500	33,550	0	0	35	0	0	246
30,050	30,100	0	0	762	0	94	972	33,550	33,600	0	0	25	0	0	235
30,100	30,150	0	0	751	0	86	962	33,600	33,650	0	0	14	0	0	225
30,150	30,200	0	0	741	0	78	951	33,650	33,700	0	0	***	0	0	214
30,200	30,250	0	0	730	0	70	941	33,700	33,750	0	0	0	0	0	204
30,250	30,300	0	0	720	0	63	930	33,750	33,800	0	0	0	0	0	193
30,300	30,350	0	0	709	0	55	920	33,800	33,850	0	0	0	0	0	183
30,350	30,400	0	0	699	0	47	909	33,850	33,900	0	0	0	0	0	172
30,400	30,450	0	0	688	0	39	899	33,900	33,950	0	0	0	0	0	162
30,450	30,500	0	0	678	0	31	888	33,950	34,000	0	0	0	0	0	151
30,500	30,550	0	0	667	0	23	878	34,000	34,050	0	0	0	0	0	140
30,550	30,600	0	0	656	0	15	867	34,050	34,100	0	0	0	0	0	130
30,600	30,650	0	0	646	0	7	857	34,100	34,150	0	0	0	0	0	119
30,650	30,700	0	0	635	0	**	846	34,150	34,200	0	0	0	0	0	109
30,700	30,750	0	0	625	0	0	835	34,200	34,250	0	0	0	0	0	98
30,750	30,800	0	0	614	0	0	825	34,250	34,300	0	0	0	0	0	88
30,800	30,850	0	0	604	0	0	814	34,300	34,350	0	0	0	0	0	77
30,850	30,900	0	0	593	0	0	804	34,350	34,400	0	0	0	0	0	67
30,900	30,950	0	0	583	0	0	793	34,400	34,450	0	0	0	0	0	56
30,950	31,000	0	0	572	0	0	783	34,450	34,500	0	0	0	0	0	46
31,000	31,050	0	0	562	0	0	772	34,500	34,550	0	0	0	0	0	35
31,050	31,100	0	0	551	0	0	762	34,550	34,600	0	0	0	0	0	25
31,100	31,150	0	0	541	0	0	751	34,600	34,650	0	0	0	0	0	14
31,150	31,200	0	0	530	0	0	741	34,650	34,692	0	0	0	0	0	4
31,200	31,250	0	0	520	0	0	730	34,692 or more		0	0	0	0	0	0
31,250	31,300	0	0	509	0	0	720								
31,300	31,350	0	0	498	0	0	709								
31,350	31,400	0	0	488	0	0	699								
31,400	31,450	0	0	477	0	0	688								
31,450	31,500	0	0	467	0	0	678								
31,500	31,550	0	0	456	0	0	667								
31,550	31,600	0	0	446	0	0	656								
31,600	31,650	0	0	435	0	0	646								
31,650	31,700	0	0	425	0	0	635								
31,700	31,750	0	0	414	0	0	625								
31,750	31,800	0	0	404	0	0	614								
31,800	31,850	0	0	393	0	0	604								
31,850	31,900	0	0	383	0	0	593								
31,900	31,950	0	0	372	0	0	583								

**If the amount you are looking up from the worksheet is at least \$29,650 (\$30,650 if married filing jointly) but less than \$29,666 (\$30,666 if married filing jointly), your credit is \$1. Otherwise, you cannot take the credit.

***If the amount you are looking up from the worksheet is at least \$33,650 but less than \$33,692, your credit is \$4. Otherwise, you cannot take the credit.