Lines 64a and 64b— Earned Income Credit (EIC)

What Is the EIC?

The EIC is a credit for certain people who work. The credit may give you a refund even if you do not owe any tax.

TIP

Special rules may apply for people who had to relocate because of the storms, tornadoes, or flooding in a Midwestern disaster area. For details, see Pub. 4492-B.

To Take the EIC:

- Follow the steps below.
- Complete the worksheet that applies to you or let the IRS figure the credit for you.
- If you have a qualifying child, complete and attach Schedule EIC.

For help in determining if you are eligible for the EIC, go to *www.irs.gov/eitc* and click on "EITC Assistant." This service is available in English and Spanish.

CAUTION

If you take the EIC even though you are not eligible and it is determined that your error is due to reckless or intentional disregard of the EIC rules, you will not be allowed to take the credit for 2 years even if you are otherwise eligible to do so. If you fraudulently take the EIC, you will not be allowed to take the credit for 10 years. See Form 8862, who must file, *that begins on page 50. You may also have to pay penalties.*

Step 1 **All Filers**

1. If, in 2009:
   - 3 or more children lived with you, is the amount on Form 1040, line 38, less than $43,279 ($48,279 if married filing jointly)?
   - 2 children lived with you, is the amount on Form 1040, line 38, less than $40,295 ($45,295 if married filing jointly)?
   - 1 child lived with you, is the amount on Form 1040, line 38, less than $35,463 ($40,463 if married filing jointly)?
   - No children lived with you, is the amount on Form 1040, line 38, less than $13,440 ($18,440 if married filing jointly)?

   ☐ **Yes.** Continue   ☐ **No.** (STOP)

   You cannot take the credit.

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2. Do you, and your spouse if filing a joint return, have a social security number that allows you to work or is valid for EIC purposes (see page 51)?

   ☐ **Yes.** Continue   ☐ **No.** (STOP)

   You cannot take the credit. Enter "No" on the dotted line next to line 64a.

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3. Is your filing status married filing separately?

   ☐ **Yes.** (STOP)   ☐ **No.** Continue

   You cannot take the credit.

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4. Are you filing Form 2555 or 2555-EZ (relating to foreign earned income)?

   ☐ **Yes.** (STOP)   ☐ **No.** Continue

   You cannot take the credit.

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5. Were you or your spouse a nonresident alien for any part of 2009?

   ☐ **Yes.** See *Nonresident aliens* on page 51.   ☐ **No.** Go to Step 2.

Step 2 **Investment Income**

1. Add the amounts from Form 1040:

Line 8a		_____
Line 8b	+	_____
Line 9a	+	_____
Line 13*	+	_____

   Investment Income = [_____]

   *If line 13 is a loss, enter -0-.

2. Is your investment income more than $3,100?

   ☐ **Yes.** Continue   ☐ **No.** Skip question 3; go to question 4.

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3. Are you filing Form 4797 (relating to sales of business property)?

   ☐ **Yes.** See *Form 4797 filers* on page 50.   ☐ **No.** (STOP)

   You cannot take the credit.

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4. Do any of the following apply for 2009?
   - You are filing Schedule E.
   - You are a member of a qualified joint venture that is a passive activity reporting rental real estate income not subject to self-employment tax on Schedule C or C-EZ.
   - You are reporting income from the rental of personal property not used in a trade or business.
   - You are reporting income on Form 1040, line 21, from Form 8814 (relating to election to report child's interest and dividends).

   ☐ **Yes.** You must use Worksheet 1 in Pub. 596 to see if you can take the credit.   ☐ **No.** Go to Step 3.

Continued from page 48

Step 3   Qualifying Child

A qualifying child for the EIC is a child who is your...

Son, daughter, stepchild, foster child, brother, sister, stepbrother, stepsister, or a descendant of any of them (for example, your grandchild, niece, or nephew)

AND

was ...

Under age 19 at the end of 2009 and younger than you (or your spouse, if filing jointly)

or

Under age 24 at the end of 2009, a student (see page 51), and younger than you (or your spouse, if filing jointly)

or

Any age and permanently and totally disabled (see page 51)

AND

Who is not filing a joint return for 2009 (or is filing a joint return for 2009 only as a claim for refund)

AND

Who lived with you in the United States for more than half of 2009.
If the child did not live with you for the required time, see *Exception to time lived with you* on page 50.

⚠ CAUTION *If the child meets the conditions to be a qualifying child of any other person (other than your spouse if filing a joint return) for 2009, or the child was married, see page 51.*

1. Do you have at least one child who meets the conditions to be your qualifying child?

☐ **Yes.** The child must have a valid social security number (SSN) as defined on page 51 unless the child was born and died in 2009. If at least one qualifying child has a valid SSN (or was born or died in 2009), go to question 2. Otherwise, you cannot take the credit.

☐ **No.** Skip question 2; go to Step 4.

2. Could you, or your spouse if filing a joint return, be a qualifying child of another person in 2009?

☐ **Yes.** (STOP)
You cannot take the credit. Enter "No" on the dotted line next to line 64a.

☐ **No.** Skip Step 4; go to Step 5 on page 50.

Step 4   Filers Without a Qualifying Child

1. Is the amount on Form 1040, line 38, less than $13,440 ($18,440 if married filing jointly)?

☐ **Yes.** Continue

☐ **No.** (STOP)
You cannot take the credit.

2. Could you, or your spouse if filing a joint return, be a qualifying child of another person in 2009?

☐ **Yes.** (STOP)
You cannot take the credit. Enter "No" on the dotted line next to line 64a.

☐ **No.** Continue

3. Can you, or your spouse if filing a joint return, be claimed as a dependent on someone else's 2009 tax return?

☐ **Yes.** (STOP)
You cannot take the credit.

☐ **No.** Continue

4. Were you, or your spouse if filing a joint return, at least age 25 but under age 65 at the end of 2009? If your spouse died in 2009, see Pub. 596 before you answer.

☐ **Yes.** Continue

☐ **No.** (STOP)
You cannot take the credit.

5. Was your home, and your spouse's if filing a joint return, in the United States for more than half of 2009? Members of the military stationed outside the United States, see page 51 before you answer.

☐ **Yes.** Go to Step 5 on page 50.

☐ **No.** (STOP)
You cannot take the credit. Enter "No" on the dotted line next to line 64a.

Continued from page 49

Step 5   Earned Income

1. Are you filing Schedule SE because you were a member of the clergy or you had church employee income of $108.28 or more?

   ☐ **Yes.** See *Clergy* or *Church employees,* whichever applies, on this page.
      ☐ **No.** Continue ➘

2. Figure earned income:

   Form 1040, line 7 _____

   Subtract, if included on line 7, any:
   - Taxable scholarship or fellowship grant not reported on a Form W-2.
   - Amount received for work performed while an inmate in a penal institution (enter "PRI" and the amount subtracted on the dotted line next to Form 1040, line 7).
   - Amount received as a pension or annuity from a nonqualified deferred compensation plan or a nongovernmental section 457 plan (enter "DFC" and the amount subtracted on the dotted line next to Form 1040, line 7). This amount may be shown in box 11 of Form W-2. If you received such an amount but box 11 is blank, contact your employer for the amount received as a pension or annuity.

   − _____

   Add all of your nontaxable combat pay if you elect to include it in earned income. Also enter this amount on Form 1040, line 64b. See *Combat pay, nontaxable* on this page.

   + _____

   ⚠ **CAUTION** *Electing to include nontaxable combat pay may increase or decrease your EIC. Figure the credit with and without your nontaxable combat pay before making the election.*

   Earned Income = ☐

3. Were you self-employed at any time in 2009, or are you filing Schedule SE because you were a member of the clergy or you had church employee income, or are you filing Schedule C or C-EZ as a statutory employee?

   ☐ **Yes.** Skip question 4 and Step 6; go to Worksheet B on page 53.
      ☐ **No.** Continue ➘

4. If you have:
   - 3 or more qualifying children, is your earned income less than $43,279 ($48,279 if married filing jointly)?
   - 2 qualifying children, is your earned income less than $40,295 ($45,295 if married filing jointly)?
   - 1 qualifying child, is your earned income less than $35,463 ($40,463 if married filing jointly)?
   - No qualifying children, is your earned income less than $13,440 ($18,440 if married filing jointly)?

   ☐ **Yes.** Go to Step 6.   ☐ **No.** 🛑 You cannot take the credit.

Step 6   How To Figure the Credit

1. Do you want the IRS to figure the credit for you?

   ☐ **Yes.** See *Credit figured by the IRS* on this page.
      ☐ **No.** Go to Worksheet A on page 52.

Definitions and Special Rules

Adopted child. An adopted child is always treated as your own child. An adopted child includes a child lawfully placed with you for legal adoption.

Church employees. Determine how much of the amount on Form 1040, line 7, was also reported on Schedule SE, line 5a. Subtract that amount from the amount on Form 1040, line 7, and enter the result in the first space of Step 5, line 2. Be sure to answer "Yes" to question 3 in Step 5.

Clergy. The following instructions apply to ministers, members of religious orders who have not taken a vow of poverty, and Christian Science practitioners. If you are filing Schedule SE and the amount on line 2 of that schedule includes an amount that was also reported on Form 1040, line 7:

1. Enter "Clergy" on the dotted line next to Form 1040, line 64a.
2. Determine how much of the amount on Form 1040, line 7, was also reported on Schedule SE, line 2.
3. Subtract that amount from the amount on Form 1040, line 7. Enter the result in the first space of Step 5, line 2.
4. Be sure to answer "Yes" to question 3 in Step 5.

Combat pay, nontaxable. If you were a member of the U.S. Armed Forces who served in a combat zone, certain pay is excluded from your income. See *Combat Zone Exclusion* in Pub. 3. You can elect to include this pay in your earned income when figuring the EIC. The amount of your nontaxable combat pay should be shown in box 12 of Form(s) W-2 with code Q. If you are filing a joint return and both you and your spouse received nontaxable combat pay, you can each make your own election.

Credit figured by the IRS. To have the IRS figure your EIC:

1. Enter "EIC" on the dotted line next to Form 1040, line 64a.
2. Be sure you enter the nontaxable combat pay you elect to include in earned income on Form 1040, line 64b. See *Combat pay, nontaxable* above.
3. If you have a qualifying child, complete and attach Schedule EIC. If your EIC for a year after 1996 was reduced or disallowed, see *Form 8862, who must file* below.

Exception to time lived with you. Temporary absences by you or the child for special circumstances, such as school, vacation, business, medical care, military service, or detention in a juvenile facility, count as time the child lived with you. Also see *Kidnapped child* on page 19 or *Members of the military* on page 51. A child is considered to have lived with you for all of 2009 if the child was born or died in 2009 and your home was this child's home for the entire time he or she was alive in 2009.

Form 4797 filers. If the amount on Form 1040, line 13, includes an amount from Form 4797, you must use Worksheet 1 in Pub. 596 to see if you can take the EIC. Otherwise, stop; you cannot take the EIC.

Form 8862, who must file. You must file Form 8862 if your EIC for a year after 1996 was reduced or disallowed for any reason other

Need more information or forms? See page 96.   **- 50 -**

than a math or clerical error. But do not file Form 8862 if either of the following applies.

- You filed Form 8862 for another year, the EIC was allowed for that year, and your EIC has not been reduced or disallowed again for any reason other than a math or clerical error.
- You are taking the EIC without a qualifying child and the only reason your EIC was reduced or disallowed in the other year was because it was determined that a child listed on Schedule EIC was not your qualifying child.

Also, do not file Form 8862 or take the credit for the:

- 2 years after the most recent tax year for which there was a final determination that your EIC claim was due to reckless or intentional disregard of the EIC rules, or
- 10 years after the most recent tax year for which there was a final determination that your EIC claim was due to fraud.

Foster child. A foster child is any child placed with you by an authorized placement agency or by judgment, decree, or other order of any court of competent jurisdiction. For more details on authorized placement agencies, see Pub. 596.

Married child. A child who was married at the end of 2009 is a qualifying child only if (a) you can claim him or her as your dependent on Form 1040, line 6c, or (b) you could have claimed him or her as your dependent except for the special rule for *Children of divorced or separated parents* that begins on page 18.

Members of the military. If you were on extended active duty outside the United States, your home is considered to be in the United States during that duty period. Extended active duty is military duty ordered for an indefinite period or for a period of more than 90 days. Once you begin serving extended active duty, you are considered to be on extended active duty even if you do not serve more than 90 days.

Nonresident aliens. If your filing status is married filing jointly, go to Step 2 on page 48. Otherwise, stop; you cannot take the EIC. Enter "No" on the dotted line next to line 64a.

Permanently and totally disabled. A person is permanently and totally disabled if, at any time in 2009, the person cannot engage in any substantial gainful activity because of a physical or mental condition and a doctor has determined that this condition (a) has lasted or can be expected to last continuously for at least a year, or (b) can be expected to lead to death.

Qualifying child of more than one person. Even if a child meets the conditions to be the qualifying child of more than one person, only one person can claim the child as a qualifying child for all of the following tax benefits, unless the special rule for *Children of divorced or separated parents* beginning on page 18 applies.

1. Dependency exemption (line 6c).
2. Child tax credits (lines 51 and 65).
3. Head of household filing status (line 4).
4. Credit for child and dependent care expenses (line 48).
5. Exclusion for dependent care benefits (Form 2441, Part III).
6. Earned income credit (lines 64a and 64b).

No other person can take any of the six tax benefits listed above unless he or she has a different qualifying child. If you and any other person can claim the child as a qualifying child, the following rules apply.

- If only one of the persons is the child's parent, the child is treated as the qualifying child of the parent.
- If the parents do not file a joint return together but both parents claim the child as a qualifying child, the IRS will treat the child as the qualifying child of the parent with whom the child lived for the longer period of time in 2009. If the child lived with each parent for the same amount of time, the IRS will treat the child as the qualifying child of the parent who had the higher adjusted gross income (AGI) for 2009.
- If no parent can claim the child as a qualifying child, the child is treated as the qualifying child of the person who had the highest AGI for 2009.
- If a parent can claim the child as a qualifying child but no parent does so claim the child, the child is treated as the qualifying child of the person who had the highest AGI for 2009, but only if that person's AGI is higher than the highest AGI of any parent of the child.

Example. Your daughter meets the conditions to be a qualifying child for both you and your mother. Your daughter does not meet the conditions to be a qualifying child of any other person, including her other parent. Under the rules above, you can claim your daughter as a qualifying child for all of the six tax benefits listed above for which you otherwise qualify. Your mother cannot claim any of the six tax benefits listed above unless she has a different qualifying child. However, if your mother's AGI is higher than yours and the other parent's and you do not claim your daughter as a qualifying child, your daughter is the qualifying child of your mother.

For more details and examples, see Pub. 596.

If you will not be taking the EIC with a qualifying child, enter "No" on the dotted line next to line 64a. Otherwise, go to Step 3, question 1, on page 49.

Social security number (SSN). For the EIC, a valid SSN is a number issued by the Social Security Administration unless "Not Valid for Employment" is printed on the social security card and the number was issued solely to apply for or receive a federally funded benefit.

To find out how to get an SSN, see page 14. If you will not have an SSN by the date your return is due, see *What if You Cannot File on Time?* on page 8.

Student. A student is a child who during any part of 5 calendar months of 2009 was enrolled as a full-time student at a school, or took a full-time, on-farm training course given by a school or a state, county, or local government agency. A school includes a technical, trade, or mechanical school. It does not include an on-the-job training course, correspondence school, or school offering courses only through the Internet.

Welfare benefits, effect of credit on. Any refund you receive as a result of taking the EIC will not be used to determine if you are eligible for the following programs or how much you can receive from them. But if the refund you receive because of the EIC is not spent within a certain period of time, it can count as an asset (or resource) and affect your eligibility.

- Temporary Assistance for Needy Families (TANF).
- Medicaid and supplemental security income (SSI).
- Supplemental Nutrition Assistance Program (food stamps) and low-income housing.

Need more information or forms? See page 96.

Worksheet **A**—Earned Income Credit (EIC)—Lines 64a and 64b   *Keep for Your Records*

Before you begin: √ Be sure you are using the correct worksheet. Use this worksheet only if you answered "No" to Step 5, question 3, on page 50. Otherwise, use Worksheet B that begins on page 53.

Part 1

All Filers Using Worksheet A

1. Enter your earned income from Step 5 on page 50.   **1** [ ]

2. Look up the amount on line 1 above in the EIC Table on pages 55–71 to find the credit. Be sure you use the correct column for your filing status and the number of children you have. Enter the credit here.   **2** [ ]

If line 2 is zero, (STOP) You cannot take the credit.
Enter "No" on the dotted line next to line 64a.

3. Enter the amount from Form 1040, line 38.   **3** [ ]

4. Are the amounts on lines 3 and 1 the same?

☐ **Yes.** Skip line 5; enter the amount from line 2 on line 6.

☐ **No.** Go to line 5.

Part 2

Filers Who Answered "No" on Line 4

5. If you have:
- No qualifying children, is the amount on line 3 less than $7,500 ($12,500 if married filing jointly)?
- 1 or more qualifying children, is the amount on line 3 less than $16,450 ($21,450 if married filing jointly)?

☐ **Yes.** Leave line 5 blank; enter the amount from line 2 on line 6.

☐ **No.** Look up the amount on line 3 in the EIC Table on pages 55–71 to find the credit. Be sure you use the correct column for your filing status and the number of children you have. Enter the credit here.   **5** [ ]

Look at the amounts on lines 5 and 2.
Then, enter the **smaller** amount on line 6.

Part 3

Your Earned Income Credit

6. This is your earned income credit.   **6** [ ]

Enter this amount on Form 1040, line 64a.

Reminder—

√ If you have a qualifying child, complete and attach Schedule EIC.

⚠ **CAUTION** *If your EIC for a year after 1996 was reduced or disallowed, see page 50 to find out if you must file Form 8862 to take the credit for 2009.*

Use this worksheet if you answered "Yes" to Step 5, question 3, on page 50.

√ Complete the parts below (Parts 1 through 3) that apply to you. Then, continue to Part 4.

√ If you are married filing a joint return, include your spouse's amounts, if any, with yours to figure the amounts to enter in Parts 1 through 3.

Part 1

Self-Employed, Members of the Clergy, and People With Church Employee Income Filing Schedule SE

1a. Enter the amount from Schedule SE, Section A, line 3, or Section B, line 3, whichever applies. **1a** [ ]

b. Enter any amount from Schedule SE, Section B, line 4b, and line 5a. + **1b** [ ]

c. Combine lines 1a and 1b. = **1c** [ ]

d. Enter the amount from Schedule SE, Section A, line 6, or Section B, line 13, whichever applies. − **1d** [ ]

e. Subtract line 1d from 1c. = **1e** [ ]

Part 2

Self-Employed NOT Required To File Schedule SE

For example, your net earnings from self-employment were less than $400.

2. Do not include on these lines any statutory employee income, any net profit from services performed as a notary public, any amount exempt from self-employment tax as the result of the filing and approval of Form 4029 or Form 4361, or any income or loss from a qualified joint venture reporting only rental real estate income not subject to self-employment tax.

a. Enter any net farm profit or (loss) from Schedule F, line 36, and from farm partnerships, Schedule K-1 (Form 1065), box 14, code A*. **2a** [ ]

b. Enter any net profit or (loss) from Schedule C, line 31; Schedule C-EZ, line 3; Schedule K-1 (Form 1065), box 14, code A (other than farming); and Schedule K-1 (Form 1065-B), box 9, code J1*. + **2b** [ ]

c. Combine lines 2a and 2b. = **2c** [ ]

*Reduce any Schedule K-1 amounts by any partnership section 179 expense deduction claimed, unreimbursed partnership expenses claimed, and depletion claimed on oil and gas properties. If you have any Schedule K-1 amounts, complete the appropriate line(s) of Schedule SE, Section A. Enter your name and social security number on Schedule SE and attach it to your return.

Part 3

Statutory Employees Filing Schedule C or C-EZ

3. Enter the amount from Schedule C, line 1, or Schedule C-EZ, line 1, that you are filing as a statutory employee. **3** [ ]

Part 4

All Filers Using Worksheet B

Note. If line 4b includes income on which you should have paid self-employment tax but did not, we may reduce your credit by the amount of self-employment tax not paid.

4a. Enter your earned income from Step 5 on page 50. **4a** [ ]

b. Combine lines 1e, 2c, 3, and 4a. **This is your total earned income.** **4b** [ ]

If line 4b is zero or less, (STOP) You cannot take the credit. Enter "No" on the dotted line next to line 64a.

5. If you have:

- 3 or more qualifying children, is line 4b less than $43,279 ($48,279 if married filing jointly)?
- 2 qualifying children, is line 4b less than $40,295 ($45,295 if married filing jointly)?
- 1 qualifying child, is line 4b less than $35,463 ($40,463 if married filing jointly)?
- No qualifying children, is line 4b less than $13,440 ($18,440 if married filing jointly)?

☐ **Yes.** If you want the IRS to figure your credit, see page 50. If you want to figure the credit yourself, enter the amount from line 4b on line 6 (page 54).

☐ **No.** (STOP) You cannot take the credit. Enter "No" on the dotted line next to line 64a.

Part 5

All Filers Using Worksheet B

6. Enter your total earned income from Part 4, line 4b, on page 53.

6 [ ]

7. Look up the amount on line 6 above in the EIC Table on pages 55–71 to find the credit. Be sure you use the correct column for your filing status and the number of children you have. Enter the credit here.

7 [ ]

If line 7 is zero, (STOP) You cannot take the credit.
Enter "No" on the dotted line next to line 64a.

8. Enter the amount from Form 1040, line 38.

8 [ ]

9. Are the amounts on lines 8 and 6 the same?

[ ] **Yes.** Skip line 10; enter the amount from line 7 on line 11.

[ ] **No.** Go to line 10.

Part 6

Filers Who Answered "No" on Line 9

10. If you have:
- No qualifying children, is the amount on line 8 less than $7,500 ($12,500 if married filing jointly)?
- 1 or more qualifying children, is the amount on line 8 less than $16,450 ($21,450 if married filing jointly)?

[ ] **Yes.** Leave line 10 blank; enter the amount from line 7 on line 11.

[ ] **No.** Look up the amount on line 8 in the EIC Table on pages 55–71 to find the credit. Be sure you use the correct column for your filing status and the number of children you have. Enter the credit here.
Look at the amounts on lines 10 and 7.
Then, enter the **smaller** amount on line 11.

10 [ ]

Part 7

Your Earned Income Credit

11. This is your earned income credit.

11 [ ]

Enter this amount on Form 1040, line 64a.

Reminder—

√ If you have a qualifying child, complete and attach Schedule EIC.

⚠️ **CAUTION** *If your EIC for a year after 1996 was reduced or disallowed, see page 50 to find out if you must file Form 8862 to take the credit for 2009.*

2009 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—			
		Single, head of household, or qualifying widow(er) and you have—			
At least	But less than	No children	One child	Two children	Three children
		Your credit is—			
2,400	2,450	186	825	970	1,091
2,450	2,500	189	842	990	1,114

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–			
At least	But less than	No Children	One Child	Two Children	Three Children	No Children	One Child	Two Children	Three Children
		Your credit is–				Your credit is–			
$1	$50	$2	$9	$10	$11	$2	$9	$10	$11
50	100	6	26	30	34	6	26	30	34
100	150	10	43	50	56	10	43	50	56
150	200	13	60	70	79	13	60	70	79
200	250	17	77	90	101	17	77	90	101
250	300	21	94	110	124	21	94	110	124
300	350	25	111	130	146	25	111	130	146
350	400	29	128	150	169	29	128	150	169
400	450	33	145	170	191	33	145	170	191
450	500	36	162	190	214	36	162	190	214
500	550	40	179	210	236	40	179	210	236
550	600	44	196	230	259	44	196	230	259
600	650	48	213	250	281	48	213	250	281
650	700	52	230	270	304	52	230	270	304
700	750	55	247	290	326	55	247	290	326
750	800	59	264	310	349	59	264	310	349
800	850	63	281	330	371	63	281	330	371
850	900	67	298	350	394	67	298	350	394
900	950	71	315	370	416	71	315	370	416
950	1,000	75	332	390	439	75	332	390	439
1,000	1,050	78	349	410	461	78	349	410	461
1,050	1,100	82	366	430	484	82	366	430	484
1,100	1,150	86	383	450	506	86	383	450	506
1,150	1,200	90	400	470	529	90	400	470	529
1,200	1,250	94	417	490	551	94	417	490	551
1,250	1,300	98	434	510	574	98	434	510	574
1,300	1,350	101	451	530	596	101	451	530	596
1,350	1,400	105	468	550	619	105	468	550	619
1,400	1,450	109	485	570	641	109	485	570	641
1,450	1,500	113	502	590	664	113	502	590	664
1,500	1,550	117	519	610	686	117	519	610	686
1,550	1,600	120	536	630	709	120	536	630	709
1,600	1,650	124	553	650	731	124	553	650	731
1,650	1,700	128	570	670	754	128	570	670	754
1,700	1,750	132	587	690	776	132	587	690	776
1,750	1,800	136	604	710	799	136	604	710	799
1,800	1,850	140	621	730	821	140	621	730	821
1,850	1,900	143	638	750	844	143	638	750	844
1,900	1,950	147	655	770	866	147	655	770	866
1,950	2,000	151	672	790	889	151	672	790	889
2,000	2,050	155	689	810	911	155	689	810	911
2,050	2,100	159	706	830	934	159	706	830	934
2,100	2,150	163	723	850	956	163	723	850	956
2,150	2,200	166	740	870	979	166	740	870	979
2,200	2,250	170	757	890	1,001	170	757	890	1,001
2,250	2,300	174	774	910	1,024	174	774	910	1,024
2,300	2,350	178	791	930	1,046	178	791	930	1,046
2,350	2,400	182	808	950	1,069	182	808	950	1,069
2,400	2,450	186	825	970	1,091	186	825	970	1,091
2,450	2,500	189	842	990	1,114	189	842	990	1,114

Need more information or forms? See page 96.

		And your filing status is–							
If the amount you are looking up from the worksheet is–		Single, head of household, or qualifying widow(er) and you have–				Married filing jointly and you have–			
		No Children	One Child	Two Children	Three Children	No Children	One Child	Two Children	Three Children
At least	But less than	Your credit is–				Your credit is–			
2,500	2,550	193	859	1,010	1,136	193	859	1,010	1,136
2,550	2,600	197	876	1,030	1,159	197	876	1,030	1,159
2,600	2,650	201	893	1,050	1,181	201	893	1,050	1,181
2,650	2,700	205	910	1,070	1,204	205	910	1,070	1,204
2,700	2,750	208	927	1,090	1,226	208	927	1,090	1,226
2,750	2,800	212	944	1,110	1,249	212	944	1,110	1,249
2,800	2,850	216	961	1,130	1,271	216	961	1,130	1,271
2,850	2,900	220	978	1,150	1,294	220	978	1,150	1,294
2,900	2,950	224	995	1,170	1,316	224	995	1,170	1,316
2,950	3,000	228	1,012	1,190	1,339	228	1,012	1,190	1,339
3,000	3,050	231	1,029	1,210	1,361	231	1,029	1,210	1,361
3,050	3,100	235	1,046	1,230	1,384	235	1,046	1,230	1,384
3,100	3,150	239	1,063	1,250	1,406	239	1,063	1,250	1,406
3,150	3,200	243	1,080	1,270	1,429	243	1,080	1,270	1,429
3,200	3,250	247	1,097	1,290	1,451	247	1,097	1,290	1,451
3,250	3,300	251	1,114	1,310	1,474	251	1,114	1,310	1,474
3,300	3,350	254	1,131	1,330	1,496	254	1,131	1,330	1,496
3,350	3,400	258	1,148	1,350	1,519	258	1,148	1,350	1,519
3,400	3,450	262	1,165	1,370	1,541	262	1,165	1,370	1,541
3,450	3,500	266	1,182	1,390	1,564	266	1,182	1,390	1,564
3,500	3,550	270	1,199	1,410	1,586	270	1,199	1,410	1,586
3,550	3,600	273	1,216	1,430	1,609	273	1,216	1,430	1,609
3,600	3,650	277	1,233	1,450	1,631	277	1,233	1,450	1,631
3,650	3,700	281	1,250	1,470	1,654	281	1,250	1,470	1,654
3,700	3,750	285	1,267	1,490	1,676	285	1,267	1,490	1,676
3,750	3,800	289	1,284	1,510	1,699	289	1,284	1,510	1,699
3,800	3,850	293	1,301	1,530	1,721	293	1,301	1,530	1,721
3,850	3,900	296	1,318	1,550	1,744	296	1,318	1,550	1,744
3,900	3,950	300	1,335	1,570	1,766	300	1,335	1,570	1,766
3,950	4,000	304	1,352	1,590	1,789	304	1,352	1,590	1,789
4,000	4,050	308	1,369	1,610	1,811	308	1,369	1,610	1,811
4,050	4,100	312	1,386	1,630	1,834	312	1,386	1,630	1,834
4,100	4,150	316	1,403	1,650	1,856	316	1,403	1,650	1,856
4,150	4,200	319	1,420	1,670	1,879	319	1,420	1,670	1,879
4,200	4,250	323	1,437	1,690	1,901	323	1,437	1,690	1,901
4,250	4,300	327	1,454	1,710	1,924	327	1,454	1,710	1,924
4,300	4,350	331	1,471	1,730	1,946	331	1,471	1,730	1,946
4,350	4,400	335	1,488	1,750	1,969	335	1,488	1,750	1,969
4,400	4,450	339	1,505	1,770	1,991	339	1,505	1,770	1,991
4,450	4,500	342	1,522	1,790	2,014	342	1,522	1,790	2,014
4,500	4,550	346	1,539	1,810	2,036	346	1,539	1,810	2,036
4,550	4,600	350	1,556	1,830	2,059	350	1,556	1,830	2,059
4,600	4,650	354	1,573	1,850	2,081	354	1,573	1,850	2,081
4,650	4,700	358	1,590	1,870	2,104	358	1,590	1,870	2,104
4,700	4,750	361	1,607	1,890	2,126	361	1,607	1,890	2,126
4,750	4,800	365	1,624	1,910	2,149	365	1,624	1,910	2,149
4,800	4,850	369	1,641	1,930	2,171	369	1,641	1,930	2,171
4,850	4,900	373	1,658	1,950	2,194	373	1,658	1,950	2,194
4,900	4,950	377	1,675	1,970	2,216	377	1,675	1,970	2,216
4,950	5,000	381	1,692	1,990	2,239	381	1,692	1,990	2,239
5,000	5,050	384	1,709	2,010	2,261	384	1,709	2,010	2,261
5,050	5,100	388	1,726	2,030	2,284	388	1,726	2,030	2,284
5,100	5,150	392	1,743	2,050	2,306	392	1,743	2,050	2,306
5,150	5,200	396	1,760	2,070	2,329	396	1,760	2,070	2,329
5,200	5,250	400	1,777	2,090	2,351	400	1,777	2,090	2,351
5,250	5,300	404	1,794	2,110	2,374	404	1,794	2,110	2,374
5,300	5,350	407	1,811	2,130	2,396	407	1,811	2,130	2,396
5,350	5,400	411	1,828	2,150	2,419	411	1,828	2,150	2,419
5,400	5,450	415	1,845	2,170	2,441	415	1,845	2,170	2,441
5,450	5,500	419	1,862	2,190	2,464	419	1,862	2,190	2,464

If the amount you are looking up from the worksheet is–		Single, head of household, or qualifying widow(er) and you have–				Married filing jointly and you have–			
		No Children	One Child	Two Children	Three Children	No Children	One Child	Two Children	Three Children
At least	But less than	Your credit is–				Your credit is–			
5,500	5,550	423	1,879	2,210	2,486	423	1,879	2,210	2,486
5,550	5,600	426	1,896	2,230	2,509	426	1,896	2,230	2,509
5,600	5,650	430	1,913	2,250	2,531	430	1,913	2,250	2,531
5,650	5,700	434	1,930	2,270	2,554	434	1,930	2,270	2,554
5,700	5,750	438	1,947	2,290	2,576	438	1,947	2,290	2,576
5,750	5,800	442	1,964	2,310	2,599	442	1,964	2,310	2,599
5,800	5,850	446	1,981	2,330	2,621	446	1,981	2,330	2,621
5,850	5,900	449	1,998	2,350	2,644	449	1,998	2,350	2,644
5,900	5,950	453	2,015	2,370	2,666	453	2,015	2,370	2,666
5,950	6,000	457	2,032	2,390	2,689	457	2,032	2,390	2,689
6,000	6,050	457	2,049	2,410	2,711	457	2,049	2,410	2,711
6,050	6,100	457	2,066	2,430	2,734	457	2,066	2,430	2,734
6,100	6,150	457	2,083	2,450	2,756	457	2,083	2,450	2,756
6,150	6,200	457	2,100	2,470	2,779	457	2,100	2,470	2,779
6,200	6,250	457	2,117	2,490	2,801	457	2,117	2,490	2,801
6,250	6,300	457	2,134	2,510	2,824	457	2,134	2,510	2,824
6,300	6,350	457	2,151	2,530	2,846	457	2,151	2,530	2,846
6,350	6,400	457	2,168	2,550	2,869	457	2,168	2,550	2,869
6,400	6,450	457	2,185	2,570	2,891	457	2,185	2,570	2,891
6,450	6,500	457	2,202	2,590	2,914	457	2,202	2,590	2,914
6,500	6,550	457	2,219	2,610	2,936	457	2,219	2,610	2,936
6,550	6,600	457	2,236	2,630	2,959	457	2,236	2,630	2,959
6,600	6,650	457	2,253	2,650	2,981	457	2,253	2,650	2,981
6,650	6,700	457	2,270	2,670	3,004	457	2,270	2,670	3,004
6,700	6,750	457	2,287	2,690	3,026	457	2,287	2,690	3,026
6,750	6,800	457	2,304	2,710	3,049	457	2,304	2,710	3,049
6,800	6,850	457	2,321	2,730	3,071	457	2,321	2,730	3,071
6,850	6,900	457	2,338	2,750	3,094	457	2,338	2,750	3,094
6,900	6,950	457	2,355	2,770	3,116	457	2,355	2,770	3,116
6,950	7,000	457	2,372	2,790	3,139	457	2,372	2,790	3,139
7,000	7,050	457	2,389	2,810	3,161	457	2,389	2,810	3,161
7,050	7,100	457	2,406	2,830	3,184	457	2,406	2,830	3,184
7,100	7,150	457	2,423	2,850	3,206	457	2,423	2,850	3,206
7,150	7,200	457	2,440	2,870	3,229	457	2,440	2,870	3,229
7,200	7,250	457	2,457	2,890	3,251	457	2,457	2,890	3,251
7,250	7,300	457	2,474	2,910	3,274	457	2,474	2,910	3,274
7,300	7,350	457	2,491	2,930	3,296	457	2,491	2,930	3,296
7,350	7,400	457	2,508	2,950	3,319	457	2,508	2,950	3,319
7,400	7,450	457	2,525	2,970	3,341	457	2,525	2,970	3,341
7,450	7,500	457	2,542	2,990	3,364	457	2,542	2,990	3,364
7,500	7,550	452	2,559	3,010	3,386	457	2,559	3,010	3,386
7,550	7,600	449	2,576	3,030	3,409	457	2,576	3,030	3,409
7,600	7,650	445	2,593	3,050	3,431	457	2,593	3,050	3,431
7,650	7,700	441	2,610	3,070	3,454	457	2,610	3,070	3,454
7,700	7,750	437	2,627	3,090	3,476	457	2,627	3,090	3,476
7,750	7,800	433	2,644	3,110	3,499	457	2,644	3,110	3,499
7,800	7,850	430	2,661	3,130	3,521	457	2,661	3,130	3,521
7,850	7,900	426	2,678	3,150	3,544	457	2,678	3,150	3,544
7,900	7,950	422	2,695	3,170	3,566	457	2,695	3,170	3,566
7,950	8,000	418	2,712	3,190	3,589	457	2,712	3,190	3,589
8,000	8,050	414	2,729	3,210	3,611	457	2,729	3,210	3,611
8,050	8,100	410	2,746	3,230	3,634	457	2,746	3,230	3,634
8,100	8,150	407	2,763	3,250	3,656	457	2,763	3,250	3,656
8,150	8,200	403	2,780	3,270	3,679	457	2,780	3,270	3,679
8,200	8,250	399	2,797	3,290	3,701	457	2,797	3,290	3,701
8,250	8,300	395	2,814	3,310	3,724	457	2,814	3,310	3,724
8,300	8,350	391	2,831	3,330	3,746	457	2,831	3,330	3,746
8,350	8,400	387	2,848	3,350	3,769	457	2,848	3,350	3,769
8,400	8,450	384	2,865	3,370	3,791	457	2,865	3,370	3,791
8,450	8,500	380	2,882	3,390	3,814	457	2,882	3,390	3,814

Need more information or forms? See page 96.

If the amount you are looking up from the worksheet is–		Single, head of household, or qualifying widow(er) and you have–				Married filing jointly and you have–			
		No Children	One Child	Two Children	Three Children	No Children	One Child	Two Children	Three Children
At least	But less than	Your credit is–				Your credit is–			
8,500	8,550	376	2,899	3,410	3,836	457	2,899	3,410	3,836
8,550	8,600	372	2,916	3,430	3,859	457	2,916	3,430	3,859
8,600	8,650	368	2,933	3,450	3,881	457	2,933	3,450	3,881
8,650	8,700	365	2,950	3,470	3,904	457	2,950	3,470	3,904
8,700	8,750	361	2,967	3,490	3,926	457	2,967	3,490	3,926
8,750	8,800	357	2,984	3,510	3,949	457	2,984	3,510	3,949
8,800	8,850	353	3,001	3,530	3,971	457	3,001	3,530	3,971
8,850	8,900	349	3,018	3,550	3,994	457	3,018	3,550	3,994
8,900	8,950	345	3,035	3,570	4,016	457	3,035	3,570	4,016
8,950	9,000	342	3,043	3,590	4,039	457	3,043	3,590	4,039
9,000	9,050	338	3,043	3,610	4,061	457	3,043	3,610	4,061
9,050	9,100	334	3,043	3,630	4,084	457	3,043	3,630	4,084
9,100	9,150	330	3,043	3,650	4,106	457	3,043	3,650	4,106
9,150	9,200	326	3,043	3,670	4,129	457	3,043	3,670	4,129
9,200	9,250	322	3,043	3,690	4,151	457	3,043	3,690	4,151
9,250	9,300	319	3,043	3,710	4,174	457	3,043	3,710	4,174
9,300	9,350	315	3,043	3,730	4,196	457	3,043	3,730	4,196
9,350	9,400	311	3,043	3,750	4,219	457	3,043	3,750	4,219
9,400	9,450	307	3,043	3,770	4,241	457	3,043	3,770	4,241
9,450	9,500	303	3,043	3,790	4,264	457	3,043	3,790	4,264
9,500	9,550	299	3,043	3,810	4,286	457	3,043	3,810	4,286
9,550	9,600	296	3,043	3,830	4,309	457	3,043	3,830	4,309
9,600	9,650	292	3,043	3,850	4,331	457	3,043	3,850	4,331
9,650	9,700	288	3,043	3,870	4,354	457	3,043	3,870	4,354
9,700	9,750	284	3,043	3,890	4,376	457	3,043	3,890	4,376
9,750	9,800	280	3,043	3,910	4,399	457	3,043	3,910	4,399
9,800	9,850	277	3,043	3,930	4,421	457	3,043	3,930	4,421
9,850	9,900	273	3,043	3,950	4,444	457	3,043	3,950	4,444
9,900	9,950	269	3,043	3,970	4,466	457	3,043	3,970	4,466
9,950	10,000	265	3,043	3,990	4,489	457	3,043	3,990	4,489
10,000	10,050	261	3,043	4,010	4,511	457	3,043	4,010	4,511
10,050	10,100	257	3,043	4,030	4,534	457	3,043	4,030	4,534
10,100	10,150	254	3,043	4,050	4,556	457	3,043	4,050	4,556
10,150	10,200	250	3,043	4,070	4,579	457	3,043	4,070	4,579
10,200	10,250	246	3,043	4,090	4,601	457	3,043	4,090	4,601
10,250	10,300	242	3,043	4,110	4,624	457	3,043	4,110	4,624
10,300	10,350	238	3,043	4,130	4,646	457	3,043	4,130	4,646
10,350	10,400	234	3,043	4,150	4,669	457	3,043	4,150	4,669
10,400	10,450	231	3,043	4,170	4,691	457	3,043	4,170	4,691
10,450	10,500	227	3,043	4,190	4,714	457	3,043	4,190	4,714
10,500	10,550	223	3,043	4,210	4,736	457	3,043	4,210	4,736
10,550	10,600	219	3,043	4,230	4,759	457	3,043	4,230	4,759
10,600	10,650	215	3,043	4,250	4,781	457	3,043	4,250	4,781
10,650	10,700	212	3,043	4,270	4,804	457	3,043	4,270	4,804
10,700	10,750	208	3,043	4,290	4,826	457	3,043	4,290	4,826
10,750	10,800	204	3,043	4,310	4,849	457	3,043	4,310	4,849
10,800	10,850	200	3,043	4,330	4,871	457	3,043	4,330	4,871
10,850	10,900	196	3,043	4,350	4,894	457	3,043	4,350	4,894
10,900	10,950	192	3,043	4,370	4,916	457	3,043	4,370	4,916
10,950	11,000	189	3,043	4,390	4,939	457	3,043	4,390	4,939
11,000	11,050	185	3,043	4,410	4,961	457	3,043	4,410	4,961
11,050	11,100	181	3,043	4,430	4,984	457	3,043	4,430	4,984
11,100	11,150	177	3,043	4,450	5,006	457	3,043	4,450	5,006
11,150	11,200	173	3,043	4,470	5,029	457	3,043	4,470	5,029
11,200	11,250	169	3,043	4,490	5,051	457	3,043	4,490	5,051
11,250	11,300	166	3,043	4,510	5,074	457	3,043	4,510	5,074
11,300	11,350	162	3,043	4,530	5,096	457	3,043	4,530	5,096
11,350	11,400	158	3,043	4,550	5,119	457	3,043	4,550	5,119
11,400	11,450	154	3,043	4,570	5,141	457	3,043	4,570	5,141
11,450	11,500	150	3,043	4,590	5,164	457	3,043	4,590	5,164

If the amount you are looking up from the worksheet is–		Single, head of household, or qualifying widow(er) and you have–				Married filing jointly and you have–			
		No Children	One Child	Two Children	Three Children	No Children	One Child	Two Children	Three Children
At least	But less than	Your credit is–				Your credit is–			
11,500	11,550	146	3,043	4,610	5,186	457	3,043	4,610	5,186
11,550	11,600	143	3,043	4,630	5,209	457	3,043	4,630	5,209
11,600	11,650	139	3,043	4,650	5,231	457	3,043	4,650	5,231
11,650	11,700	135	3,043	4,670	5,254	457	3,043	4,670	5,254
11,700	11,750	131	3,043	4,690	5,276	457	3,043	4,690	5,276
11,750	11,800	127	3,043	4,710	5,299	457	3,043	4,710	5,299
11,800	11,850	124	3,043	4,730	5,321	457	3,043	4,730	5,321
11,850	11,900	120	3,043	4,750	5,344	457	3,043	4,750	5,344
11,900	11,950	116	3,043	4,770	5,366	457	3,043	4,770	5,366
11,950	12,000	112	3,043	4,790	5,389	457	3,043	4,790	5,389
12,000	12,050	108	3,043	4,810	5,411	457	3,043	4,810	5,411
12,050	12,100	104	3,043	4,830	5,434	457	3,043	4,830	5,434
12,100	12,150	101	3,043	4,850	5,456	457	3,043	4,850	5,456
12,150	12,200	97	3,043	4,870	5,479	457	3,043	4,870	5,479
12,200	12,250	93	3,043	4,890	5,501	457	3,043	4,890	5,501
12,250	12,300	89	3,043	4,910	5,524	457	3,043	4,910	5,524
12,300	12,350	85	3,043	4,930	5,546	457	3,043	4,930	5,546
12,350	12,400	81	3,043	4,950	5,569	457	3,043	4,950	5,569
12,400	12,450	78	3,043	4,970	5,591	457	3,043	4,970	5,591
12,450	12,500	74	3,043	4,990	5,614	457	3,043	4,990	5,614
12,500	12,550	70	3,043	5,010	5,636	452	3,043	5,010	5,636
12,550	12,600	66	3,043	5,028	5,657	449	3,043	5,028	5,657
12,600	12,650	62	3,043	5,028	5,657	445	3,043	5,028	5,657
12,650	12,700	59	3,043	5,028	5,657	441	3,043	5,028	5,657
12,700	12,750	55	3,043	5,028	5,657	437	3,043	5,028	5,657
12,750	12,800	51	3,043	5,028	5,657	433	3,043	5,028	5,657
12,800	12,850	47	3,043	5,028	5,657	430	3,043	5,028	5,657
12,850	12,900	43	3,043	5,028	5,657	426	3,043	5,028	5,657
12,900	12,950	39	3,043	5,028	5,657	422	3,043	5,028	5,657
12,950	13,000	36	3,043	5,028	5,657	418	3,043	5,028	5,657
13,000	13,050	32	3,043	5,028	5,657	414	3,043	5,028	5,657
13,050	13,100	28	3,043	5,028	5,657	410	3,043	5,028	5,657
13,100	13,150	24	3,043	5,028	5,657	407	3,043	5,028	5,657
13,150	13,200	20	3,043	5,028	5,657	403	3,043	5,028	5,657
13,200	13,250	16	3,043	5,028	5,657	399	3,043	5,028	5,657
13,250	13,300	13	3,043	5,028	5,657	395	3,043	5,028	5,657
13,300	13,350	9	3,043	5,028	5,657	391	3,043	5,028	5,657
13,350	13,400	5	3,043	5,028	5,657	387	3,043	5,028	5,657
13,400	13,450	*	3,043	5,028	5,657	384	3,043	5,028	5,657
13,450	13,500	0	3,043	5,028	5,657	380	3,043	5,028	5,657
13,500	13,550	0	3,043	5,028	5,657	376	3,043	5,028	5,657
13,550	13,600	0	3,043	5,028	5,657	372	3,043	5,028	5,657
13,600	13,650	0	3,043	5,028	5,657	368	3,043	5,028	5,657
13,650	13,700	0	3,043	5,028	5,657	365	3,043	5,028	5,657
13,700	13,750	0	3,043	5,028	5,657	361	3,043	5,028	5,657
13,750	13,800	0	3,043	5,028	5,657	357	3,043	5,028	5,657
13,800	13,850	0	3,043	5,028	5,657	353	3,043	5,028	5,657
13,850	13,900	0	3,043	5,028	5,657	349	3,043	5,028	5,657
13,900	13,950	0	3,043	5,028	5,657	345	3,043	5,028	5,657
13,950	14,000	0	3,043	5,028	5,657	342	3,043	5,028	5,657
14,000	14,050	0	3,043	5,028	5,657	338	3,043	5,028	5,657
14,050	14,100	0	3,043	5,028	5,657	334	3,043	5,028	5,657
14,100	14,150	0	3,043	5,028	5,657	330	3,043	5,028	5,657
14,150	14,200	0	3,043	5,028	5,657	326	3,043	5,028	5,657
14,200	14,250	0	3,043	5,028	5,657	322	3,043	5,028	5,657

*If the amount you are looking up from the worksheet is at least $13,400 but less than $13,440, your credit is $2. Otherwise, you cannot take the credit.

2009 Earned Income Credit (EIC) Table–*Continued* (**Caution.** This is **not** a tax table.)

		And your filing status is–							
If the amount you are looking up from the worksheet is–		**Single, head of household, or qualifying widow(er) and you have–**				**Married filing jointly and you have–**			
		No Children	One Child	Two Children	Three Children	No Children	One Child	Two Children	Three Children
At least	But less than	Your credit is–				Your credit is–			
14,250	14,300	0	3,043	5,028	5,657	319	3,043	5,028	5,657
14,300	14,350	0	3,043	5,028	5,657	315	3,043	5,028	5,657
14,350	14,400	0	3,043	5,028	5,657	311	3,043	5,028	5,657
14,400	14,450	0	3,043	5,028	5,657	307	3,043	5,028	5,657
14,450	14,500	0	3,043	5,028	5,657	303	3,043	5,028	5,657
14,500	14,550	0	3,043	5,028	5,657	299	3,043	5,028	5,657
14,550	14,600	0	3,043	5,028	5,657	296	3,043	5,028	5,657
14,600	14,650	0	3,043	5,028	5,657	292	3,043	5,028	5,657
14,650	14,700	0	3,043	5,028	5,657	288	3,043	5,028	5,657
14,700	14,750	0	3,043	5,028	5,657	284	3,043	5,028	5,657
14,750	14,800	0	3,043	5,028	5,657	280	3,043	5,028	5,657
14,800	14,850	0	3,043	5,028	5,657	277	3,043	5,028	5,657
14,850	14,900	0	3,043	5,028	5,657	273	3,043	5,028	5,657
14,900	14,950	0	3,043	5,028	5,657	269	3,043	5,028	5,657
14,950	15,000	0	3,043	5,028	5,657	265	3,043	5,028	5,657
15,000	15,050	0	3,043	5,028	5,657	261	3,043	5,028	5,657
15,050	15,100	0	3,043	5,028	5,657	257	3,043	5,028	5,657
15,100	15,150	0	3,043	5,028	5,657	254	3,043	5,028	5,657
15,150	15,200	0	3,043	5,028	5,657	250	3,043	5,028	5,657
15,200	15,250	0	3,043	5,028	5,657	246	3,043	5,028	5,657
15,250	15,300	0	3,043	5,028	5,657	242	3,043	5,028	5,657
15,300	15,350	0	3,043	5,028	5,657	238	3,043	5,028	5,657
15,350	15,400	0	3,043	5,028	5,657	234	3,043	5,028	5,657
15,400	15,450	0	3,043	5,028	5,657	231	3,043	5,028	5,657
15,450	15,500	0	3,043	5,028	5,657	227	3,043	5,028	5,657
15,500	15,550	0	3,043	5,028	5,657	223	3,043	5,028	5,657
15,550	15,600	0	3,043	5,028	5,657	219	3,043	5,028	5,657
15,600	15,650	0	3,043	5,028	5,657	215	3,043	5,028	5,657
15,650	15,700	0	3,043	5,028	5,657	212	3,043	5,028	5,657
15,700	15,750	0	3,043	5,028	5,657	208	3,043	5,028	5,657
15,750	15,800	0	3,043	5,028	5,657	204	3,043	5,028	5,657
15,800	15,850	0	3,043	5,028	5,657	200	3,043	5,028	5,657
15,850	15,900	0	3,043	5,028	5,657	196	3,043	5,028	5,657
15,900	15,950	0	3,043	5,028	5,657	192	3,043	5,028	5,657
15,950	16,000	0	3,043	5,028	5,657	189	3,043	5,028	5,657
16,000	16,050	0	3,043	5,028	5,657	185	3,043	5,028	5,657
16,050	16,100	0	3,043	5,028	5,657	181	3,043	5,028	5,657
16,100	16,150	0	3,043	5,028	5,657	177	3,043	5,028	5,657
16,150	16,200	0	3,043	5,028	5,657	173	3,043	5,028	5,657
16,200	16,250	0	3,043	5,028	5,657	169	3,043	5,028	5,657
16,250	16,300	0	3,043	5,028	5,657	166	3,043	5,028	5,657
16,300	16,350	0	3,043	5,028	5,657	162	3,043	5,028	5,657
16,350	16,400	0	3,043	5,028	5,657	158	3,043	5,028	5,657
16,400	16,450	0	3,043	5,028	5,657	154	3,043	5,028	5,657
16,450	16,500	0	3,034	5,016	5,645	150	3,043	5,028	5,657
16,500	16,550	0	3,026	5,006	5,634	146	3,043	5,028	5,657
16,550	16,600	0	3,018	4,995	5,624	143	3,043	5,028	5,657
16,600	16,650	0	3,010	4,985	5,613	139	3,043	5,028	5,657
16,650	16,700	0	3,002	4,974	5,603	135	3,043	5,028	5,657
16,700	16,750	0	2,994	4,964	5,592	131	3,043	5,028	5,657
16,750	16,800	0	2,986	4,953	5,582	127	3,043	5,028	5,657
16,800	16,850	0	2,978	4,943	5,571	124	3,043	5,028	5,657
16,850	16,900	0	2,970	4,932	5,561	120	3,043	5,028	5,657
16,900	16,950	0	2,962	4,922	5,550	116	3,043	5,028	5,657
16,950	17,000	0	2,954	4,911	5,540	112	3,043	5,028	5,657
17,000	17,050	0	2,946	4,901	5,529	108	3,043	5,028	5,657
17,050	17,100	0	2,938	4,890	5,519	104	3,043	5,028	5,657
17,100	17,150	0	2,930	4,880	5,508	101	3,043	5,028	5,657
17,150	17,200	0	2,922	4,869	5,497	97	3,043	5,028	5,657
17,200	17,250	0	2,914	4,858	5,487	93	3,043	5,028	5,657

2009 Earned Income Credit (EIC) Table—*Continued* (**Caution.** This is **not** a tax table.)

If the amount you are looking up from the worksheet is—		Single, head of household, or qualifying widow(er) and you have—				Married filing jointly and you have—			
		No Children	One Child	Two Children	Three Children	No Children	One Child	Two Children	Three Children
At least	But less than	Your credit is—				Your credit is—			
17,250	17,300	0	2,906	4,848	5,476	89	3,043	5,028	5,657
17,300	17,350	0	2,898	4,837	5,466	85	3,043	5,028	5,657
17,350	17,400	0	2,890	4,827	5,455	81	3,043	5,028	5,657
17,400	17,450	0	2,882	4,816	5,445	78	3,043	5,028	5,657
17,450	17,500	0	2,874	4,806	5,434	74	3,043	5,028	5,657
17,500	17,550	0	2,866	4,795	5,424	70	3,043	5,028	5,657
17,550	17,600	0	2,858	4,785	5,413	66	3,043	5,028	5,657
17,600	17,650	0	2,850	4,774	5,403	62	3,043	5,028	5,657
17,650	17,700	0	2,842	4,764	5,392	59	3,043	5,028	5,657
17,700	17,750	0	2,834	4,753	5,382	55	3,043	5,028	5,657
17,750	17,800	0	2,826	4,743	5,371	51	3,043	5,028	5,657
17,800	17,850	0	2,818	4,732	5,361	47	3,043	5,028	5,657
17,850	17,900	0	2,810	4,722	5,350	43	3,043	5,028	5,657
17,900	17,950	0	2,803	4,711	5,340	39	3,043	5,028	5,657
17,950	18,000	0	2,795	4,701	5,329	36	3,043	5,028	5,657
18,000	18,050	0	2,787	4,690	5,318	32	3,043	5,028	5,657
18,050	18,100	0	2,779	4,679	5,308	28	3,043	5,028	5,657
18,100	18,150	0	2,771	4,669	5,297	24	3,043	5,028	5,657
18,150	18,200	0	2,763	4,658	5,287	20	3,043	5,028	5,657
18,200	18,250	0	2,755	4,648	5,276	16	3,043	5,028	5,657
18,250	18,300	0	2,747	4,637	5,266	13	3,043	5,028	5,657
18,300	18,350	0	2,739	4,627	5,255	9	3,043	5,028	5,657
18,350	18,400	0	2,731	4,616	5,245	5	3,043	5,028	5,657
18,400	18,450	0	2,723	4,606	5,234	*	3,043	5,028	5,657
18,450	18,500	0	2,715	4,595	5,224	0	3,043	5,028	5,657
18,500	18,550	0	2,707	4,585	5,213	0	3,043	5,028	5,657
18,550	18,600	0	2,699	4,574	5,203	0	3,043	5,028	5,657
18,600	18,650	0	2,691	4,564	5,192	0	3,043	5,028	5,657
18,650	18,700	0	2,683	4,553	5,182	0	3,043	5,028	5,657
18,700	18,750	0	2,675	4,543	5,171	0	3,043	5,028	5,657
18,750	18,800	0	2,667	4,532	5,161	0	3,043	5,028	5,657
18,800	18,850	0	2,659	4,522	5,150	0	3,043	5,028	5,657
18,850	18,900	0	2,651	4,511	5,139	0	3,043	5,028	5,657
18,900	18,950	0	2,643	4,500	5,129	0	3,043	5,028	5,657
18,950	19,000	0	2,635	4,490	5,118	0	3,043	5,028	5,657
19,000	19,050	0	2,627	4,479	5,108	0	3,043	5,028	5,657
19,050	19,100	0	2,619	4,469	5,097	0	3,043	5,028	5,657
19,100	19,150	0	2,611	4,458	5,087	0	3,043	5,028	5,657
19,150	19,200	0	2,603	4,448	5,076	0	3,043	5,028	5,657
19,200	19,250	0	2,595	4,437	5,066	0	3,043	5,028	5,657
19,250	19,300	0	2,587	4,427	5,055	0	3,043	5,028	5,657
19,300	19,350	0	2,579	4,416	5,045	0	3,043	5,028	5,657
19,350	19,400	0	2,571	4,406	5,034	0	3,043	5,028	5,657
19,400	19,450	0	2,563	4,395	5,024	0	3,043	5,028	5,657
19,450	19,500	0	2,555	4,385	5,013	0	3,043	5,028	5,657
19,500	19,550	0	2,547	4,374	5,003	0	3,043	5,028	5,657
19,550	19,600	0	2,539	4,364	4,992	0	3,043	5,028	5,657
19,600	19,650	0	2,531	4,353	4,982	0	3,043	5,028	5,657
19,650	19,700	0	2,523	4,342	4,971	0	3,043	5,028	5,657
19,700	19,750	0	2,515	4,332	4,960	0	3,043	5,028	5,657
19,750	19,800	0	2,507	4,321	4,950	0	3,043	5,028	5,657
19,800	19,850	0	2,499	4,311	4,939	0	3,043	5,028	5,657
19,850	19,900	0	2,491	4,300	4,929	0	3,043	5,028	5,657
19,900	19,950	0	2,483	4,290	4,918	0	3,043	5,028	5,657
19,950	20,000	0	2,475	4,279	4,908	0	3,043	5,028	5,657

*If the amount you are looking up from the worksheet is at least $18,400 but less than $18,440, your credit is $2. Otherwise, you cannot take the credit.

Need more information or forms? See page 96.

If the amount you are looking up from the worksheet is—		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	Three Children	No Children	One Child	Two Children	Three Children
		Your credit is—				Your credit is—			
20,000	20,050	0	2,467	4,269	4,897	0	3,043	5,028	5,657
20,050	20,100	0	2,459	4,258	4,887	0	3,043	5,028	5,657
20,100	20,150	0	2,451	4,248	4,876	0	3,043	5,028	5,657
20,150	20,200	0	2,443	4,237	4,866	0	3,043	5,028	5,657
20,200	20,250	0	2,435	4,227	4,855	0	3,043	5,028	5,657
20,250	20,300	0	2,427	4,216	4,845	0	3,043	5,028	5,657
20,300	20,350	0	2,419	4,206	4,834	0	3,043	5,028	5,657
20,350	20,400	0	2,411	4,195	4,824	0	3,043	5,028	5,657
20,400	20,450	0	2,403	4,185	4,813	0	3,043	5,028	5,657
20,450	20,500	0	2,395	4,174	4,803	0	3,043	5,028	5,657
20,500	20,550	0	2,387	4,163	4,792	0	3,043	5,028	5,657
20,550	20,600	0	2,379	4,153	4,781	0	3,043	5,028	5,657
20,600	20,650	0	2,371	4,142	4,771	0	3,043	5,028	5,657
20,650	20,700	0	2,363	4,132	4,760	0	3,043	5,028	5,657
20,700	20,750	0	2,355	4,121	4,750	0	3,043	5,028	5,657
20,750	20,800	0	2,347	4,111	4,739	0	3,043	5,028	5,657
20,800	20,850	0	2,339	4,100	4,729	0	3,043	5,028	5,657
20,850	20,900	0	2,331	4,090	4,718	0	3,043	5,028	5,657
20,900	20,950	0	2,323	4,079	4,708	0	3,043	5,028	5,657
20,950	21,000	0	2,315	4,069	4,697	0	3,043	5,028	5,657
21,000	21,050	0	2,307	4,058	4,687	0	3,043	5,028	5,657
21,050	21,100	0	2,299	4,048	4,676	0	3,043	5,028	5,657
21,100	21,150	0	2,291	4,037	4,666	0	3,043	5,028	5,657
21,150	21,200	0	2,283	4,027	4,655	0	3,043	5,028	5,657
21,200	21,250	0	2,275	4,016	4,645	0	3,043	5,028	5,657
21,250	21,300	0	2,267	4,006	4,634	0	3,043	5,028	5,657
21,300	21,350	0	2,259	3,995	4,624	0	3,043	5,028	5,657
21,350	21,400	0	2,251	3,984	4,613	0	3,043	5,028	5,657
21,400	21,450	0	2,243	3,974	4,602	0	3,043	5,028	5,657
21,450	21,500	0	2,235	3,963	4,592	0	3,034	5,016	5,645
21,500	21,550	0	2,227	3,953	4,581	0	3,026	5,006	5,634
21,550	21,600	0	2,219	3,942	4,571	0	3,018	4,995	5,624
21,600	21,650	0	2,211	3,932	4,560	0	3,010	4,985	5,613
21,650	21,700	0	2,203	3,921	4,550	0	3,002	4,974	5,603
21,700	21,750	0	2,195	3,911	4,539	0	2,994	4,964	5,592
21,750	21,800	0	2,187	3,900	4,529	0	2,986	4,953	5,582
21,800	21,850	0	2,179	3,890	4,518	0	2,978	4,943	5,571
21,850	21,900	0	2,171	3,879	4,508	0	2,970	4,932	5,561
21,900	21,950	0	2,163	3,869	4,497	0	2,962	4,922	5,550
21,950	22,000	0	2,155	3,858	4,487	0	2,954	4,911	5,540
22,000	22,050	0	2,147	3,848	4,476	0	2,946	4,901	5,529
22,050	22,100	0	2,139	3,837	4,466	0	2,938	4,890	5,519
22,100	22,150	0	2,131	3,827	4,455	0	2,930	4,880	5,508
22,150	22,200	0	2,123	3,816	4,444	0	2,922	4,869	5,497
22,200	22,250	0	2,115	3,805	4,434	0	2,914	4,858	5,487
22,250	22,300	0	2,107	3,795	4,423	0	2,906	4,848	5,476
22,300	22,350	0	2,099	3,784	4,413	0	2,898	4,837	5,466
22,350	22,400	0	2,091	3,774	4,402	0	2,890	4,827	5,455
22,400	22,450	0	2,083	3,763	4,392	0	2,882	4,816	5,445
22,450	22,500	0	2,075	3,753	4,381	0	2,874	4,806	5,434
22,500	22,550	0	2,067	3,742	4,371	0	2,866	4,795	5,424
22,550	22,600	0	2,059	3,732	4,360	0	2,858	4,785	5,413
22,600	22,650	0	2,051	3,721	4,350	0	2,850	4,774	5,403
22,650	22,700	0	2,043	3,711	4,339	0	2,842	4,764	5,392
22,700	22,750	0	2,035	3,700	4,329	0	2,834	4,753	5,382
22,750	22,800	0	2,027	3,690	4,318	0	2,826	4,743	5,371
22,800	22,850	0	2,019	3,679	4,308	0	2,818	4,732	5,361
22,850	22,900	0	2,011	3,669	4,297	0	2,810	4,722	5,350
22,900	22,950	0	2,004	3,658	4,287	0	2,803	4,711	5,340
22,950	23,000	0	1,996	3,648	4,276	0	2,795	4,701	5,329

If the amount you are looking up from the worksheet is–		Single, head of household, or qualifying widow(er) and you have–				Married filing jointly and you have–			
		No Children	One Child	Two Children	Three Children	No Children	One Child	Two Children	Three Children
At least	But less than	Your credit is–				Your credit is–			
23,000	23,050	0	1,988	3,637	4,265	0	2,787	4,690	5,318
23,050	23,100	0	1,980	3,626	4,255	0	2,779	4,679	5,308
23,100	23,150	0	1,972	3,616	4,244	0	2,771	4,669	5,297
23,150	23,200	0	1,964	3,605	4,234	0	2,763	4,658	5,287
23,200	23,250	0	1,956	3,595	4,223	0	2,755	4,648	5,276
23,250	23,300	0	1,948	3,584	4,213	0	2,747	4,637	5,266
23,300	23,350	0	1,940	3,574	4,202	0	2,739	4,627	5,255
23,350	23,400	0	1,932	3,563	4,192	0	2,731	4,616	5,245
23,400	23,450	0	1,924	3,553	4,181	0	2,723	4,606	5,234
23,450	23,500	0	1,916	3,542	4,171	0	2,715	4,595	5,224
23,500	23,550	0	1,908	3,532	4,160	0	2,707	4,585	5,213
23,550	23,600	0	1,900	3,521	4,150	0	2,699	4,574	5,203
23,600	23,650	0	1,892	3,511	4,139	0	2,691	4,564	5,192
23,650	23,700	0	1,884	3,500	4,129	0	2,683	4,553	5,182
23,700	23,750	0	1,876	3,490	4,118	0	2,675	4,543	5,171
23,750	23,800	0	1,868	3,479	4,108	0	2,667	4,532	5,161
23,800	23,850	0	1,860	3,469	4,097	0	2,659	4,522	5,150
23,850	23,900	0	1,852	3,458	4,086	0	2,651	4,511	5,139
23,900	23,950	0	1,844	3,447	4,076	0	2,643	4,500	5,129
23,950	24,000	0	1,836	3,437	4,065	0	2,635	4,490	5,118
24,000	24,050	0	1,828	3,426	4,055	0	2,627	4,479	5,108
24,050	24,100	0	1,820	3,416	4,044	0	2,619	4,469	5,097
24,100	24,150	0	1,812	3,405	4,034	0	2,611	4,458	5,087
24,150	24,200	0	1,804	3,395	4,023	0	2,603	4,448	5,076
24,200	24,250	0	1,796	3,384	4,013	0	2,595	4,437	5,066
24,250	24,300	0	1,788	3,374	4,002	0	2,587	4,427	5,055
24,300	24,350	0	1,780	3,363	3,992	0	2,579	4,416	5,045
24,350	24,400	0	1,772	3,353	3,981	0	2,571	4,406	5,034
24,400	24,450	0	1,764	3,342	3,971	0	2,563	4,395	5,024
24,450	24,500	0	1,756	3,332	3,960	0	2,555	4,385	5,013
24,500	24,550	0	1,748	3,321	3,950	0	2,547	4,374	5,003
24,550	24,600	0	1,740	3,311	3,939	0	2,539	4,364	4,992
24,600	24,650	0	1,732	3,300	3,929	0	2,531	4,353	4,982
24,650	24,700	0	1,724	3,289	3,918	0	2,523	4,342	4,971
24,700	24,750	0	1,716	3,279	3,907	0	2,515	4,332	4,960
24,750	24,800	0	1,708	3,268	3,897	0	2,507	4,321	4,950
24,800	24,850	0	1,700	3,258	3,886	0	2,499	4,311	4,939
24,850	24,900	0	1,692	3,247	3,876	0	2,491	4,300	4,929
24,900	24,950	0	1,684	3,237	3,865	0	2,483	4,290	4,918
24,950	25,000	0	1,676	3,226	3,855	0	2,475	4,279	4,908
25,000	25,050	0	1,668	3,216	3,844	0	2,467	4,269	4,897
25,050	25,100	0	1,660	3,205	3,834	0	2,459	4,258	4,887
25,100	25,150	0	1,652	3,195	3,823	0	2,451	4,248	4,876
25,150	25,200	0	1,644	3,184	3,813	0	2,443	4,237	4,866
25,200	25,250	0	1,636	3,174	3,802	0	2,435	4,227	4,855
25,250	25,300	0	1,628	3,163	3,792	0	2,427	4,216	4,845
25,300	25,350	0	1,620	3,153	3,781	0	2,419	4,206	4,834
25,350	25,400	0	1,612	3,142	3,771	0	2,411	4,195	4,824
25,400	25,450	0	1,604	3,132	3,760	0	2,403	4,185	4,813
25,450	25,500	0	1,596	3,121	3,750	0	2,395	4,174	4,803
25,500	25,550	0	1,588	3,110	3,739	0	2,387	4,163	4,792
25,550	25,600	0	1,580	3,100	3,728	0	2,379	4,153	4,781
25,600	25,650	0	1,572	3,089	3,718	0	2,371	4,142	4,771
25,650	25,700	0	1,564	3,079	3,707	0	2,363	4,132	4,760
25,700	25,750	0	1,556	3,068	3,697	0	2,355	4,121	4,750
25,750	25,800	0	1,548	3,058	3,686	0	2,347	4,111	4,739
25,800	25,850	0	1,540	3,047	3,676	0	2,339	4,100	4,729
25,850	25,900	0	1,532	3,037	3,665	0	2,331	4,090	4,718
25,900	25,950	0	1,524	3,026	3,655	0	2,323	4,079	4,708
25,950	26,000	0	1,516	3,016	3,644	0	2,315	4,069	4,697

If the amount you are looking up from the worksheet is—		Single, head of household, or qualifying widow(er) and you have—				Married filing jointly and you have—			
		No Children	One Child	Two Children	Three Children	No Children	One Child	Two Children	Three Children
At least	But less than	Your credit is—				Your credit is—			
26,000	26,050	0	1,508	3,005	3,634	0	2,307	4,058	4,687
26,050	26,100	0	1,500	2,995	3,623	0	2,299	4,048	4,676
26,100	26,150	0	1,492	2,984	3,613	0	2,291	4,037	4,666
26,150	26,200	0	1,484	2,974	3,602	0	2,283	4,027	4,655
26,200	26,250	0	1,476	2,963	3,592	0	2,275	4,016	4,645
26,250	26,300	0	1,468	2,953	3,581	0	2,267	4,006	4,634
26,300	26,350	0	1,460	2,942	3,571	0	2,259	3,995	4,624
26,350	26,400	0	1,452	2,931	3,560	0	2,251	3,984	4,613
26,400	26,450	0	1,444	2,921	3,549	0	2,243	3,974	4,602
26,450	26,500	0	1,436	2,910	3,539	0	2,235	3,963	4,592
26,500	26,550	0	1,428	2,900	3,528	0	2,227	3,953	4,581
26,550	26,600	0	1,420	2,889	3,518	0	2,219	3,942	4,571
26,600	26,650	0	1,412	2,879	3,507	0	2,211	3,932	4,560
26,650	26,700	0	1,404	2,868	3,497	0	2,203	3,921	4,550
26,700	26,750	0	1,396	2,858	3,486	0	2,195	3,911	4,539
26,750	26,800	0	1,388	2,847	3,476	0	2,187	3,900	4,529
26,800	26,850	0	1,380	2,837	3,465	0	2,179	3,890	4,518
26,850	26,900	0	1,372	2,826	3,455	0	2,171	3,879	4,508
26,900	26,950	0	1,364	2,816	3,444	0	2,163	3,869	4,497
26,950	27,000	0	1,356	2,805	3,434	0	2,155	3,858	4,487
27,000	27,050	0	1,348	2,795	3,423	0	2,147	3,848	4,476
27,050	27,100	0	1,340	2,784	3,413	0	2,139	3,837	4,466
27,100	27,150	0	1,332	2,774	3,402	0	2,131	3,827	4,455
27,150	27,200	0	1,324	2,763	3,391	0	2,123	3,816	4,444
27,200	27,250	0	1,316	2,752	3,381	0	2,115	3,805	4,434
27,250	27,300	0	1,308	2,742	3,370	0	2,107	3,795	4,423
27,300	27,350	0	1,300	2,731	3,360	0	2,099	3,784	4,413
27,350	27,400	0	1,292	2,721	3,349	0	2,091	3,774	4,402
27,400	27,450	0	1,284	2,710	3,339	0	2,083	3,763	4,392
27,450	27,500	0	1,276	2,700	3,328	0	2,075	3,753	4,381
27,500	27,550	0	1,268	2,689	3,318	0	2,067	3,742	4,371
27,550	27,600	0	1,260	2,679	3,307	0	2,059	3,732	4,360
27,600	27,650	0	1,252	2,668	3,297	0	2,051	3,721	4,350
27,650	27,700	0	1,244	2,658	3,286	0	2,043	3,711	4,339
27,700	27,750	0	1,236	2,647	3,276	0	2,035	3,700	4,329
27,750	27,800	0	1,228	2,637	3,265	0	2,027	3,690	4,318
27,800	27,850	0	1,220	2,626	3,255	0	2,019	3,679	4,308
27,850	27,900	0	1,212	2,616	3,244	0	2,011	3,669	4,297
27,900	27,950	0	1,205	2,605	3,234	0	2,004	3,658	4,287
27,950	28,000	0	1,197	2,595	3,223	0	1,996	3,648	4,276
28,000	28,050	0	1,189	2,584	3,212	0	1,988	3,637	4,265
28,050	28,100	0	1,181	2,573	3,202	0	1,980	3,626	4,255
28,100	28,150	0	1,173	2,563	3,191	0	1,972	3,616	4,244
28,150	28,200	0	1,165	2,552	3,181	0	1,964	3,605	4,234
28,200	28,250	0	1,157	2,542	3,170	0	1,956	3,595	4,223
28,250	28,300	0	1,149	2,531	3,160	0	1,948	3,584	4,213
28,300	28,350	0	1,141	2,521	3,149	0	1,940	3,574	4,202
28,350	28,400	0	1,133	2,510	3,139	0	1,932	3,563	4,192
28,400	28,450	0	1,125	2,500	3,128	0	1,924	3,553	4,181
28,450	28,500	0	1,117	2,489	3,118	0	1,916	3,542	4,171
28,500	28,550	0	1,109	2,479	3,107	0	1,908	3,532	4,160
28,550	28,600	0	1,101	2,468	3,097	0	1,900	3,521	4,150
28,600	28,650	0	1,093	2,458	3,086	0	1,892	3,511	4,139
28,650	28,700	0	1,085	2,447	3,076	0	1,884	3,500	4,129
28,700	28,750	0	1,077	2,437	3,065	0	1,876	3,490	4,118
28,750	28,800	0	1,069	2,426	3,055	0	1,868	3,479	4,108
28,800	28,850	0	1,061	2,416	3,044	0	1,860	3,469	4,097
28,850	28,900	0	1,053	2,405	3,033	0	1,852	3,458	4,086
28,900	28,950	0	1,045	2,394	3,023	0	1,844	3,447	4,076
28,950	29,000	0	1,037	2,384	3,012	0	1,836	3,437	4,065

If the amount you are looking up from the worksheet is–		Single, head of household, or qualifying widow(er) and you have–				Married filing jointly and you have–			
		No Children	One Child	Two Children	Three Children	No Children	One Child	Two Children	Three Children
At least	But less than	Your credit is–				Your credit is–			
29,000	29,050	0	1,029	2,373	3,002	0	1,828	3,426	4,055
29,050	29,100	0	1,021	2,363	2,991	0	1,820	3,416	4,044
29,100	29,150	0	1,013	2,352	2,981	0	1,812	3,405	4,034
29,150	29,200	0	1,005	2,342	2,970	0	1,804	3,395	4,023
29,200	29,250	0	997	2,331	2,960	0	1,796	3,384	4,013
29,250	29,300	0	989	2,321	2,949	0	1,788	3,374	4,002
29,300	29,350	0	981	2,310	2,939	0	1,780	3,363	3,992
29,350	29,400	0	973	2,300	2,928	0	1,772	3,353	3,981
29,400	29,450	0	965	2,289	2,918	0	1,764	3,342	3,971
29,450	29,500	0	957	2,279	2,907	0	1,756	3,332	3,960
29,500	29,550	0	949	2,268	2,897	0	1,748	3,321	3,950
29,550	29,600	0	941	2,258	2,886	0	1,740	3,311	3,939
29,600	29,650	0	933	2,247	2,876	0	1,732	3,300	3,929
29,650	29,700	0	925	2,236	2,865	0	1,724	3,289	3,918
29,700	29,750	0	917	2,226	2,854	0	1,716	3,279	3,907
29,750	29,800	0	909	2,215	2,844	0	1,708	3,268	3,897
29,800	29,850	0	901	2,205	2,833	0	1,700	3,258	3,886
29,850	29,900	0	893	2,194	2,823	0	1,692	3,247	3,876
29,900	29,950	0	885	2,184	2,812	0	1,684	3,237	3,865
29,950	30,000	0	877	2,173	2,802	0	1,676	3,226	3,855
30,000	30,050	0	869	2,163	2,791	0	1,668	3,216	3,844
30,050	30,100	0	861	2,152	2,781	0	1,660	3,205	3,834
30,100	30,150	0	853	2,142	2,770	0	1,652	3,195	3,823
30,150	30,200	0	845	2,131	2,760	0	1,644	3,184	3,813
30,200	30,250	0	837	2,121	2,749	0	1,636	3,174	3,802
30,250	30,300	0	829	2,110	2,739	0	1,628	3,163	3,792
30,300	30,350	0	821	2,100	2,728	0	1,620	3,153	3,781
30,350	30,400	0	813	2,089	2,718	0	1,612	3,142	3,771
30,400	30,450	0	805	2,079	2,707	0	1,604	3,132	3,760
30,450	30,500	0	797	2,068	2,697	0	1,596	3,121	3,750
30,500	30,550	0	789	2,057	2,686	0	1,588	3,110	3,739
30,550	30,600	0	781	2,047	2,675	0	1,580	3,100	3,728
30,600	30,650	0	773	2,036	2,665	0	1,572	3,089	3,718
30,650	30,700	0	765	2,026	2,654	0	1,564	3,079	3,707
30,700	30,750	0	757	2,015	2,644	0	1,556	3,068	3,697
30,750	30,800	0	749	2,005	2,633	0	1,548	3,058	3,686
30,800	30,850	0	741	1,994	2,623	0	1,540	3,047	3,676
30,850	30,900	0	733	1,984	2,612	0	1,532	3,037	3,665
30,900	30,950	0	725	1,973	2,602	0	1,524	3,026	3,655
30,950	31,000	0	717	1,963	2,591	0	1,516	3,016	3,644
31,000	31,050	0	709	1,952	2,581	0	1,508	3,005	3,634
31,050	31,100	0	701	1,942	2,570	0	1,500	2,995	3,623
31,100	31,150	0	693	1,931	2,560	0	1,492	2,984	3,613
31,150	31,200	0	685	1,921	2,549	0	1,484	2,974	3,602
31,200	31,250	0	677	1,910	2,539	0	1,476	2,963	3,592
31,250	31,300	0	669	1,900	2,528	0	1,468	2,953	3,581
31,300	31,350	0	661	1,889	2,518	0	1,460	2,942	3,571
31,350	31,400	0	653	1,878	2,507	0	1,452	2,931	3,560
31,400	31,450	0	645	1,868	2,496	0	1,444	2,921	3,549
31,450	31,500	0	637	1,857	2,486	0	1,436	2,910	3,539
31,500	31,550	0	629	1,847	2,475	0	1,428	2,900	3,528
31,550	31,600	0	621	1,836	2,465	0	1,420	2,889	3,518
31,600	31,650	0	613	1,826	2,454	0	1,412	2,879	3,507
31,650	31,700	0	605	1,815	2,444	0	1,404	2,868	3,497
31,700	31,750	0	597	1,805	2,433	0	1,396	2,858	3,486
31,750	31,800	0	589	1,794	2,423	0	1,388	2,847	3,476
31,800	31,850	0	581	1,784	2,412	0	1,380	2,837	3,465
31,850	31,900	0	573	1,773	2,402	0	1,372	2,826	3,455
31,900	31,950	0	565	1,763	2,391	0	1,364	2,816	3,444
31,950	32,000	0	557	1,752	2,381	0	1,356	2,805	3,434

2009 Earned Income Credit (EIC) Table–*Continued*   (**Caution.** This is **not** a tax table.)

If the amount you are looking up from the worksheet is–		Single, head of household, or qualifying widow(er) and you have–				Married filing jointly and you have–			
		No Children	One Child	Two Children	Three Children	No Children	One Child	Two Children	Three Children
At least	But less than	Your credit is–				Your credit is–			
32,000	32,050	0	549	1,742	2,370	0	1,348	2,795	3,423
32,050	32,100	0	541	1,731	2,360	0	1,340	2,784	3,413
32,100	32,150	0	533	1,721	2,349	0	1,332	2,774	3,402
32,150	32,200	0	525	1,710	2,338	0	1,324	2,763	3,391
32,200	32,250	0	517	1,699	2,328	0	1,316	2,752	3,381
32,250	32,300	0	509	1,689	2,317	0	1,308	2,742	3,370
32,300	32,350	0	501	1,678	2,307	0	1,300	2,731	3,360
32,350	32,400	0	493	1,668	2,296	0	1,292	2,721	3,349
32,400	32,450	0	485	1,657	2,286	0	1,284	2,710	3,339
32,450	32,500	0	477	1,647	2,275	0	1,276	2,700	3,328
32,500	32,550	0	469	1,636	2,265	0	1,268	2,689	3,318
32,550	32,600	0	461	1,626	2,254	0	1,260	2,679	3,307
32,600	32,650	0	453	1,615	2,244	0	1,252	2,668	3,297
32,650	32,700	0	445	1,605	2,233	0	1,244	2,658	3,286
32,700	32,750	0	437	1,594	2,223	0	1,236	2,647	3,276
32,750	32,800	0	429	1,584	2,212	0	1,228	2,637	3,265
32,800	32,850	0	421	1,573	2,202	0	1,220	2,626	3,255
32,850	32,900	0	413	1,563	2,191	0	1,212	2,616	3,244
32,900	32,950	0	406	1,552	2,181	0	1,205	2,605	3,234
32,950	33,000	0	398	1,542	2,170	0	1,197	2,595	3,223
33,000	33,050	0	390	1,531	2,159	0	1,189	2,584	3,212
33,050	33,100	0	382	1,520	2,149	0	1,181	2,573	3,202
33,100	33,150	0	374	1,510	2,138	0	1,173	2,563	3,191
33,150	33,200	0	366	1,499	2,128	0	1,165	2,552	3,181
33,200	33,250	0	358	1,489	2,117	0	1,157	2,542	3,170
33,250	33,300	0	350	1,478	2,107	0	1,149	2,531	3,160
33,300	33,350	0	342	1,468	2,096	0	1,141	2,521	3,149
33,350	33,400	0	334	1,457	2,086	0	1,133	2,510	3,139
33,400	33,450	0	326	1,447	2,075	0	1,125	2,500	3,128
33,450	33,500	0	318	1,436	2,065	0	1,117	2,489	3,118
33,500	33,550	0	310	1,426	2,054	0	1,109	2,479	3,107
33,550	33,600	0	302	1,415	2,044	0	1,101	2,468	3,097
33,600	33,650	0	294	1,405	2,033	0	1,093	2,458	3,086
33,650	33,700	0	286	1,394	2,023	0	1,085	2,447	3,076
33,700	33,750	0	278	1,384	2,012	0	1,077	2,437	3,065
33,750	33,800	0	270	1,373	2,002	0	1,069	2,426	3,055
33,800	33,850	0	262	1,363	1,991	0	1,061	2,416	3,044
33,850	33,900	0	254	1,352	1,980	0	1,053	2,405	3,033
33,900	33,950	0	246	1,341	1,970	0	1,045	2,394	3,023
33,950	34,000	0	238	1,331	1,959	0	1,037	2,384	3,012
34,000	34,050	0	230	1,320	1,949	0	1,029	2,373	3,002
34,050	34,100	0	222	1,310	1,938	0	1,021	2,363	2,991
34,100	34,150	0	214	1,299	1,928	0	1,013	2,352	2,981
34,150	34,200	0	206	1,289	1,917	0	1,005	2,342	2,970
34,200	34,250	0	198	1,278	1,907	0	997	2,331	2,960
34,250	34,300	0	190	1,268	1,896	0	989	2,321	2,949
34,300	34,350	0	182	1,257	1,886	0	981	2,310	2,939
34,350	34,400	0	174	1,247	1,875	0	973	2,300	2,928
34,400	34,450	0	166	1,236	1,865	0	965	2,289	2,918
34,450	34,500	0	158	1,226	1,854	0	957	2,279	2,907
34,500	34,550	0	150	1,215	1,844	0	949	2,268	2,897
34,550	34,600	0	142	1,205	1,833	0	941	2,258	2,886
34,600	34,650	0	134	1,194	1,823	0	933	2,247	2,876
34,650	34,700	0	126	1,183	1,812	0	925	2,236	2,865
34,700	34,750	0	118	1,173	1,801	0	917	2,226	2,854
34,750	34,800	0	110	1,162	1,791	0	909	2,215	2,844
34,800	34,850	0	102	1,152	1,780	0	901	2,205	2,833
34,850	34,900	0	94	1,141	1,770	0	893	2,194	2,823
34,900	34,950	0	86	1,131	1,759	0	885	2,184	2,812
34,950	35,000	0	78	1,120	1,749	0	877	2,173	2,802

If the amount you are looking up from the worksheet is–		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	Three Children	No Children	One Child	Two Children	Three Children
		Your credit is–				Your credit is–			
35,000	35,050	0	70	1,110	1,738	0	869	2,163	2,791
35,050	35,100	0	62	1,099	1,728	0	861	2,152	2,781
35,100	35,150	0	54	1,089	1,717	0	853	2,142	2,770
35,150	35,200	0	46	1,078	1,707	0	845	2,131	2,760
35,200	35,250	0	38	1,068	1,696	0	837	2,121	2,749
35,250	35,300	0	30	1,057	1,686	0	829	2,110	2,739
35,300	35,350	0	22	1,047	1,675	0	821	2,100	2,728
35,350	35,400	0	14	1,036	1,665	0	813	2,089	2,718
35,400	35,450	0	6	1,026	1,654	0	805	2,079	2,707
35,450	35,500	0	*	1,015	1,644	0	797	2,068	2,697
35,500	35,550	0	0	1,004	1,633	0	789	2,057	2,686
35,550	35,600	0	0	994	1,622	0	781	2,047	2,675
35,600	35,650	0	0	983	1,612	0	773	2,036	2,665
35,650	35,700	0	0	973	1,601	0	765	2,026	2,654
35,700	35,750	0	0	962	1,591	0	757	2,015	2,644
35,750	35,800	0	0	952	1,580	0	749	2,005	2,633
35,800	35,850	0	0	941	1,570	0	741	1,994	2,623
35,850	35,900	0	0	931	1,559	0	733	1,984	2,612
35,900	35,950	0	0	920	1,549	0	725	1,973	2,602
35,950	36,000	0	0	910	1,538	0	717	1,963	2,591
36,000	36,050	0	0	899	1,528	0	709	1,952	2,581
36,050	36,100	0	0	889	1,517	0	701	1,942	2,570
36,100	36,150	0	0	878	1,507	0	693	1,931	2,560
36,150	36,200	0	0	868	1,496	0	685	1,921	2,549
36,200	36,250	0	0	857	1,486	0	677	1,910	2,539
36,250	36,300	0	0	847	1,475	0	669	1,900	2,528
36,300	36,350	0	0	836	1,465	0	661	1,889	2,518
36,350	36,400	0	0	825	1,454	0	653	1,878	2,507
36,400	36,450	0	0	815	1,443	0	645	1,868	2,496
36,450	36,500	0	0	804	1,433	0	637	1,857	2,486
36,500	36,550	0	0	794	1,422	0	629	1,847	2,475
36,550	36,600	0	0	783	1,412	0	621	1,836	2,465
36,600	36,650	0	0	773	1,401	0	613	1,826	2,454
36,650	36,700	0	0	762	1,391	0	605	1,815	2,444
36,700	36,750	0	0	752	1,380	0	597	1,805	2,433
36,750	36,800	0	0	741	1,370	0	589	1,794	2,423
36,800	36,850	0	0	731	1,359	0	581	1,784	2,412
36,850	36,900	0	0	720	1,349	0	573	1,773	2,402
36,900	36,950	0	0	710	1,338	0	565	1,763	2,391
36,950	37,000	0	0	699	1,328	0	557	1,752	2,381
37,000	37,050	0	0	689	1,317	0	549	1,742	2,370
37,050	37,100	0	0	678	1,307	0	541	1,731	2,360
37,100	37,150	0	0	668	1,296	0	533	1,721	2,349
37,150	37,200	0	0	657	1,285	0	525	1,710	2,338
37,200	37,250	0	0	646	1,275	0	517	1,699	2,328
37,250	37,300	0	0	636	1,264	0	509	1,689	2,317
37,300	37,350	0	0	625	1,254	0	501	1,678	2,307
37,350	37,400	0	0	615	1,243	0	493	1,668	2,296
37,400	37,450	0	0	604	1,233	0	485	1,657	2,286
37,450	37,500	0	0	594	1,222	0	477	1,647	2,275
37,500	37,550	0	0	583	1,212	0	469	1,636	2,265
37,550	37,600	0	0	573	1,201	0	461	1,626	2,254
37,600	37,650	0	0	562	1,191	0	453	1,615	2,244
37,650	37,700	0	0	552	1,180	0	445	1,605	2,233
37,700	37,750	0	0	541	1,170	0	437	1,594	2,223

*If the amount you are looking up from the worksheet is at least $35,450 but less than $35,463, your credit is $1. Otherwise, you cannot take the credit.

If the amount you are looking up from the worksheet is–		Single, head of household, or qualifying widow(er) and you have–				Married filing jointly and you have–			
		No Children	One Child	Two Children	Three Children	No Children	One Child	Two Children	Three Children
At least	But less than	Your credit is–				Your credit is–			
37,750	37,800	0	0	531	1,159	0	429	1,584	2,212
37,800	37,850	0	0	520	1,149	0	421	1,573	2,202
37,850	37,900	0	0	510	1,138	0	413	1,563	2,191
37,900	37,950	0	0	499	1,128	0	406	1,552	2,181
37,950	38,000	0	0	489	1,117	0	398	1,542	2,170
38,000	38,050	0	0	478	1,106	0	390	1,531	2,159
38,050	38,100	0	0	467	1,096	0	382	1,520	2,149
38,100	38,150	0	0	457	1,085	0	374	1,510	2,138
38,150	38,200	0	0	446	1,075	0	366	1,499	2,128
38,200	38,250	0	0	436	1,064	0	358	1,489	2,117
38,250	38,300	0	0	425	1,054	0	350	1,478	2,107
38,300	38,350	0	0	415	1,043	0	342	1,468	2,096
38,350	38,400	0	0	404	1,033	0	334	1,457	2,086
38,400	38,450	0	0	394	1,022	0	326	1,447	2,075
38,450	38,500	0	0	383	1,012	0	318	1,436	2,065
38,500	38,550	0	0	373	1,001	0	310	1,426	2,054
38,550	38,600	0	0	362	991	0	302	1,415	2,044
38,600	38,650	0	0	352	980	0	294	1,405	2,033
38,650	38,700	0	0	341	970	0	286	1,394	2,023
38,700	38,750	0	0	331	959	0	278	1,384	2,012
38,750	38,800	0	0	320	949	0	270	1,373	2,002
38,800	38,850	0	0	310	938	0	262	1,363	1,991
38,850	38,900	0	0	299	927	0	254	1,352	1,980
38,900	38,950	0	0	288	917	0	246	1,341	1,970
38,950	39,000	0	0	278	906	0	238	1,331	1,959
39,000	39,050	0	0	267	896	0	230	1,320	1,949
39,050	39,100	0	0	257	885	0	222	1,310	1,938
39,100	39,150	0	0	246	875	0	214	1,299	1,928
39,150	39,200	0	0	236	864	0	206	1,289	1,917
39,200	39,250	0	0	225	854	0	198	1,278	1,907
39,250	39,300	0	0	215	843	0	190	1,268	1,896
39,300	39,350	0	0	204	833	0	182	1,257	1,886
39,350	39,400	0	0	194	822	0	174	1,247	1,875
39,400	39,450	0	0	183	812	0	166	1,236	1,865
39,450	39,500	0	0	173	801	0	158	1,226	1,854
39,500	39,550	0	0	162	791	0	150	1,215	1,844
39,550	39,600	0	0	152	780	0	142	1,205	1,833
39,600	39,650	0	0	141	770	0	134	1,194	1,823
39,650	39,700	0	0	130	759	0	126	1,183	1,812
39,700	39,750	0	0	120	748	0	118	1,173	1,801
39,750	39,800	0	0	109	738	0	110	1,162	1,791
39,800	39,850	0	0	99	727	0	102	1,152	1,780
39,850	39,900	0	0	88	717	0	94	1,141	1,770
39,900	39,950	0	0	78	706	0	86	1,131	1,759
39,950	40,000	0	0	67	696	0	78	1,120	1,749
40,000	40,050	0	0	57	685	0	70	1,110	1,738
40,050	40,100	0	0	46	675	0	62	1,099	1,728
40,100	40,150	0	0	36	664	0	54	1,089	1,717
40,150	40,200	0	0	25	654	0	46	1,078	1,707
40,200	40,250	0	0	15	643	0	38	1,068	1,696
40,250	40,300	0	0	*	633	0	30	1,057	1,686
40,300	40,350	0	0	0	622	0	22	1,047	1,675
40,350	40,400	0	0	0	612	0	14	1,036	1,665
40,400	40,450	0	0	0	601	0	6	1,026	1,654
40,450	40,500	0	0	0	591	0	**	1,015	1,644

*If the amount you are looking up from the worksheet is at least $40,250 but less than $40,295, your credit is $5. Otherwise, you cannot take the credit.

**If the amount you are looking up from the worksheet is at least $40,450 but less than $40,463, your credit is $1. Otherwise, you cannot take the credit.

2009 Earned Income Credit (EIC) Table–*Continued*   (**Caution.** This is **not** a tax table.)

If the amount you are looking up from the worksheet is–		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	Three Children	No Children	One Child	Two Children	Three Children
		Your credit is–				Your credit is–			
40,500	40,550	0	0	0	580	0	0	1,004	1,633
40,550	40,600	0	0	0	569	0	0	994	1,622
40,600	40,650	0	0	0	559	0	0	983	1,612
40,650	40,700	0	0	0	548	0	0	973	1,601
40,700	40,750	0	0	0	538	0	0	962	1,591
40,750	40,800	0	0	0	527	0	0	952	1,580
40,800	40,850	0	0	0	517	0	0	941	1,570
40,850	40,900	0	0	0	506	0	0	931	1,559
40,900	40,950	0	0	0	496	0	0	920	1,549
40,950	41,000	0	0	0	485	0	0	910	1,538
41,000	41,050	0	0	0	475	0	0	899	1,528
41,050	41,100	0	0	0	464	0	0	889	1,517
41,100	41,150	0	0	0	454	0	0	878	1,507
41,150	41,200	0	0	0	443	0	0	868	1,496
41,200	41,250	0	0	0	433	0	0	857	1,486
41,250	41,300	0	0	0	422	0	0	847	1,475
41,300	41,350	0	0	0	412	0	0	836	1,465
41,350	41,400	0	0	0	401	0	0	825	1,454
41,400	41,450	0	0	0	390	0	0	815	1,443
41,450	41,500	0	0	0	380	0	0	804	1,433
41,500	41,550	0	0	0	369	0	0	794	1,422
41,550	41,600	0	0	0	359	0	0	783	1,412
41,600	41,650	0	0	0	348	0	0	773	1,401
41,650	41,700	0	0	0	338	0	0	762	1,391
41,700	41,750	0	0	0	327	0	0	752	1,380
41,750	41,800	0	0	0	317	0	0	741	1,370
41,800	41,850	0	0	0	306	0	0	731	1,359
41,850	41,900	0	0	0	296	0	0	720	1,349
41,900	41,950	0	0	0	285	0	0	710	1,338
41,950	42,000	0	0	0	275	0	0	699	1,328
42,000	42,050	0	0	0	264	0	0	689	1,317
42,050	42,100	0	0	0	254	0	0	678	1,307
42,100	42,150	0	0	0	243	0	0	668	1,296
42,150	42,200	0	0	0	232	0	0	657	1,285
42,200	42,250	0	0	0	222	0	0	646	1,275
42,250	42,300	0	0	0	211	0	0	636	1,264
42,300	42,350	0	0	0	201	0	0	625	1,254
42,350	42,400	0	0	0	190	0	0	615	1,243
42,400	42,450	0	0	0	180	0	0	604	1,233
42,450	42,500	0	0	0	169	0	0	594	1,222
42,500	42,550	0	0	0	159	0	0	583	1,212
42,550	42,600	0	0	0	148	0	0	573	1,201
42,600	42,650	0	0	0	138	0	0	562	1,191
42,650	42,700	0	0	0	127	0	0	552	1,180
42,700	42,750	0	0	0	117	0	0	541	1,170
42,750	42,800	0	0	0	106	0	0	531	1,159
42,800	42,850	0	0	0	96	0	0	520	1,149
42,850	42,900	0	0	0	85	0	0	510	1,138
42,900	42,950	0	0	0	75	0	0	499	1,128
42,950	43,000	0	0	0	64	0	0	489	1,117
43,000	43,050	0	0	0	53	0	0	478	1,106
43,050	43,100	0	0	0	43	0	0	467	1,096
43,100	43,150	0	0	0	32	0	0	457	1,085
43,150	43,200	0	0	0	22	0	0	446	1,075
43,200	43,250	0	0	0	11	0	0	436	1,064

(Continued on page 70)

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If the amount you are looking up from the worksheet is–		Single, head of household, or qualifying widow(er) and you have–				Married filing jointly and you have–			
		No Children	One Child	Two Children	Three Children	No Children	One Child	Two Children	Three Children
At least	But less than	Your credit is–				Your credit is–			
43,250	43,300	0	0	0	*	0	0	425	1,054
43,300	43,350	0	0	0	0	0	0	415	1,043
43,350	43,400	0	0	0	0	0	0	404	1,033
43,400	43,450	0	0	0	0	0	0	394	1,022
43,450	43,500	0	0	0	0	0	0	383	1,012
43,500	43,550	0	0	0	0	0	0	373	1,001
43,550	43,600	0	0	0	0	0	0	362	991
43,600	43,650	0	0	0	0	0	0	352	980
43,650	43,700	0	0	0	0	0	0	341	970
43,700	43,750	0	0	0	0	0	0	331	959
43,750	43,800	0	0	0	0	0	0	320	949
43,800	43,850	0	0	0	0	0	0	310	938
43,850	43,900	0	0	0	0	0	0	299	927
43,900	43,950	0	0	0	0	0	0	288	917
43,950	44,000	0	0	0	0	0	0	278	906
44,000	44,050	0	0	0	0	0	0	267	896
44,050	44,100	0	0	0	0	0	0	257	885
44,100	44,150	0	0	0	0	0	0	246	875
44,150	44,200	0	0	0	0	0	0	236	864
44,200	44,250	0	0	0	0	0	0	225	854
44,250	44,300	0	0	0	0	0	0	215	843
44,300	44,350	0	0	0	0	0	0	204	833
44,350	44,400	0	0	0	0	0	0	194	822
44,400	44,450	0	0	0	0	0	0	183	812
44,450	44,500	0	0	0	0	0	0	173	801
44,500	44,550	0	0	0	0	0	0	162	791
44,550	44,600	0	0	0	0	0	0	152	780
44,600	44,650	0	0	0	0	0	0	141	770
44,650	44,700	0	0	0	0	0	0	130	759
44,700	44,750	0	0	0	0	0	0	120	748
44,750	44,800	0	0	0	0	0	0	109	738
44,800	44,850	0	0	0	0	0	0	99	727
44,850	44,900	0	0	0	0	0	0	88	717
44,900	44,950	0	0	0	0	0	0	78	706
44,950	45,000	0	0	0	0	0	0	67	696
45,000	45,050	0	0	0	0	0	0	57	685
45,050	45,100	0	0	0	0	0	0	46	675
45,100	45,150	0	0	0	0	0	0	36	664
45,150	45,200	0	0	0	0	0	0	25	654
45,200	45,250	0	0	0	0	0	0	15	643
45,250	45,300	0	0	0	0	0	0	**	633
45,300	45,350	0	0	0	0	0	0	0	622
45,350	45,400	0	0	0	0	0	0	0	612
45,400	45,450	0	0	0	0	0	0	0	601
45,450	45,500	0	0	0	0	0	0	0	591
45,500	45,550	0	0	0	0	0	0	0	580
45,550	45,600	0	0	0	0	0	0	0	569
45,600	45,650	0	0	0	0	0	0	0	559
45,650	45,700	0	0	0	0	0	0	0	548
45,700	45,750	0	0	0	0	0	0	0	538
45,750	45,800	0	0	0	0	0	0	0	527
45,800	45,850	0	0	0	0	0	0	0	517
45,850	45,900	0	0	0	0	0	0	0	506
45,900	45,950	0	0	0	0	0	0	0	496
45,950	46,000	0	0	0	0	0	0	0	485

*If the amount you are looking up from the worksheet is at least $43,250 but less than $43,279, your credit is $3. Otherwise, you cannot take the credit.

**If the amount you are looking up from the worksheet is at least $45,250 but less than $45,295, your credit is $5. Otherwise, you cannot take the credit.

Need more information or forms? See page 96.

If the amount you are looking up from the worksheet is–		Single, head of household, or qualifying widow(er) and you have–				Married filing jointly and you have–			
		No Children	One Child	Two Children	Three Children	No Children	One Child	Two Children	Three Children
At least	But less than	Your credit is–				Your credit is–			
46,000	46,050	0	0	0	0	0	0	0	475
46,050	46,100	0	0	0	0	0	0	0	464
46,100	46,150	0	0	0	0	0	0	0	454
46,150	46,200	0	0	0	0	0	0	0	443
46,200	46,250	0	0	0	0	0	0	0	433
46,250	46,300	0	0	0	0	0	0	0	422
46,300	46,350	0	0	0	0	0	0	0	412
46,350	46,400	0	0	0	0	0	0	0	401
46,400	46,450	0	0	0	0	0	0	0	390
46,450	46,500	0	0	0	0	0	0	0	380
46,500	46,550	0	0	0	0	0	0	0	369
46,550	46,600	0	0	0	0	0	0	0	359
46,600	46,650	0	0	0	0	0	0	0	348
46,650	46,700	0	0	0	0	0	0	0	338
46,700	46,750	0	0	0	0	0	0	0	327
46,750	46,800	0	0	0	0	0	0	0	317
46,800	46,850	0	0	0	0	0	0	0	306
46,850	46,900	0	0	0	0	0	0	0	296
46,900	46,950	0	0	0	0	0	0	0	285
46,950	47,000	0	0	0	0	0	0	0	275
47,000	47,050	0	0	0	0	0	0	0	264
47,050	47,100	0	0	0	0	0	0	0	254
47,100	47,150	0	0	0	0	0	0	0	243
47,150	47,200	0	0	0	0	0	0	0	232
47,200	47,250	0	0	0	0	0	0	0	222
47,250	47,300	0	0	0	0	0	0	0	211
47,300	47,350	0	0	0	0	0	0	0	201
47,350	47,400	0	0	0	0	0	0	0	190
47,400	47,450	0	0	0	0	0	0	0	180
47,450	47,500	0	0	0	0	0	0	0	169
47,500	47,550	0	0	0	0	0	0	0	159
47,550	47,600	0	0	0	0	0	0	0	148
47,600	47,650	0	0	0	0	0	0	0	138
47,650	47,700	0	0	0	0	0	0	0	127
47,700	47,750	0	0	0	0	0	0	0	117
47,750	47,800	0	0	0	0	0	0	0	106
47,800	47,850	0	0	0	0	0	0	0	96
47,850	47,900	0	0	0	0	0	0	0	85
47,900	47,950	0	0	0	0	0	0	0	75
47,950	48,000	0	0	0	0	0	0	0	64
48,000	48,050	0	0	0	0	0	0	0	53
48,050	48,100	0	0	0	0	0	0	0	43
48,100	48,150	0	0	0	0	0	0	0	32
48,150	48,200	0	0	0	0	0	0	0	22
48,200	48,250	0	0	0	0	0	0	0	11
48,250	48,279	0	0	0	0	0	0	0	3

Line 65

Additional Child Tax Credit

What Is the Additional Child Tax Credit?

This credit is for certain people who have at least one qualifying child as defined in the instructions for line 6c on page 17. The additional child tax credit may give you a refund even if you do not owe any tax.

Two Steps To Take the Additional Child Tax Credit!

Step 1. Be sure you figured the amount, if any, of your child tax credit. See the instructions for line 51 that begin on page 42.

Step 2. Read the TIP at the end of your Child Tax Credit Worksheet. Use Form 8812 to see if you can take the additional child tax credit, but only if you meet the condition given in that TIP.

Line 66

Refundable Education Credit from Form 8863

If you meet the requirements to claim the American opportunity credit (see the instructions for line 49 on page 40), enter on line 66 the amount, if any, from Form 8863, line 16.

Line 67

First-Time Homebuyer Credit

You may be able to take this credit if you bought a main home in the United States and you (and your spouse if married) did not own any other main home during the 3-year period ending on the date you bought the home. If you constructed your main home, you are treated as having bought it on the date you first occupied it. If you bought the home after 2008 and before May 1, 2010 (before July 1, 2010, if you entered into a written binding contract before May 1, 2010), the credit generally is 10% of the purchase price of the home but is limited to $8,000 ($4,000 if married filing separately).

You also may be able to take the credit, but it is limited to $6,500 ($3,250 if married filing separately), if:

1. You bought a main home in the United States after November 6, 2009, and before May 1, 2010 (before July 1, 2010, if you entered into a written binding contract before May 1, 2010), and

2. You (and your spouse if married) owned and used the same home as your main home for any period of 5 consecutive years during the 8-year period ending on the date you bought the home described in (1) above.

No credit is allowed for homes bought after April 30, 2010 (after June 30, 2010, if you entered into a written binding contract before May 1, 2010).

You can choose to claim the credit on your 2009 return for a home you bought in 2010 that qualifies for the credit.

You generally must repay the credit if:

• You dispose of the home within 36 months after buying it, or

• You stop using the home as your main home during that 36-month period.

See Form 5405 for more details, including special rules for certain members of the uniformed services, members of the U.S. Foreign Service, and employees of the intelligence community on official extended duty service.

TIP *Credit claimed on 2008 return. The maximum credit was originally $7,500 ($3,750 if married filing separately). So if you made the election to claim the credit on your 2008 return for a home you bought in 2009 and you did not use the February 2009 revision of Form 5405, you now may be able to claim a larger credit (up to $8,000) on an amended 2008 return. See* Amended Return *on page 91.*

Line 68

Amount Paid With Request for Extension To File

If you filed Form 4868 to get an automatic extension of time to file Form 1040, enter any amount you paid with that form or by electronic funds withdrawal or credit or debit card. If you paid by credit or debit card, do not include on line 68 the convenience fee you were charged. Also, include any amounts paid with Form 2350.

Line 69

Excess Social Security and Tier 1 RRTA Tax Withheld

If you, or your spouse if filing a joint return, had more than one employer for 2009 and total wages of more than $106,800, too much social security or tier 1 railroad retirement (RRTA) tax may have been withheld. You can take a credit on this line for the amount withheld in excess of $6,621.60. But if any one employer withheld more than $6,621.60, you cannot claim the excess on your return. The employer should adjust the tax for you. If the employer does not adjust the overcollection, you can file a claim for refund using Form 843. Figure this amount separately for you and your spouse.

You cannot claim a refund for excess tier 2 RRTA tax on Form 1040. Instead, use Form 843.

For more details, see Pub. 505.

Line 70

Check the box(es) on line 70 to report any credit from Form 2439, 4136, 8801 (line 29), or 8885.

Refund

Line 72

Amount Overpaid

If line 72 is under $1, we will send a refund only on written request.

If you want to check the status of your refund, please wait at least 72 hours after IRS acknowledges receipt of your e-filed return (3 to 4 weeks after you mail a paper return) to do so. But if you filed Form 8379 with your return, allow 14 weeks (11 weeks if you filed electronically). See page 93 for details.

TIP *If the amount you overpaid is large, you may want to decrease the amount of income tax withheld from your pay by filing a new Form W-4. See* Income Tax Withholding and Estimated Tax Payments for 2010 *on page 90.*

Refund Offset

If you owe past-due federal tax, state income tax, child support, spousal support, or certain federal nontax debts, such as student loans, all or part of the overpayment on line 72 may be used (offset) to pay the past-due amount. Offsets for federal taxes are made by the IRS. All other offsets are made by the Treasury Department's Financial Management Service (FMS). For federal tax offsets, you will receive a notice from the IRS. For all other offsets, you will receive a notice from FMS. To find out if you may have an offset or if you have any questions about it, contact the agency to which you owe the debt.

Injured Spouse

If you file a joint return and your spouse has not paid past-due federal tax, state income tax, child support, spousal support, or a federal nontax debt, such as a student loan, part or all of the overpayment on line 72 may be used (offset) to pay the past-due amount. But your part of the overpayment may be refunded to you if certain conditions apply and you complete Form 8379. For details, use TeleTax topic 203 (see page 93) or see Form 8379.