

Work Incentive Support Center

Policy and Practice Brief:

The Federal Earned Income Tax Credit

A Work Incentive That Puts More Money in a Paycheck and Saves on Taxes

Prepared by

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This is one of a series of articles written for benefits specialists employed by Benefits Planning, Assistance and Outreach projects and attorneys and advocates employed by Protection and Advocacy for Beneficiaries of Social Security programs. Materials contained within this policy brief have been reviewed for accuracy by the Social Security Administration (SSA), Office of Employment Support Programs. However, the thoughts and opinions expressed in these materials are those of the authors and do not necessarily reflect the viewpoints or official policy positions of the SSA. The information, materials and technical assistance are intended solely as information guidance and are neither a determination of legal rights or responsibilities, nor binding on any agency with implementation and/or administrative responsibilities.

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Introduction

Individuals with disabilities who work face many challenges. One challenge is making ends meet when transitioning from the world of receiving disability benefits to the world of work. A little-known federal work incentive, the Federal Earned Income Tax Credit (EITC) can help overcome that challenge. The EITC is a special tax benefit for working people who earn a low or moderate income, i.e., earnings up to \$35,458 for a married couple with two children for the 2004 tax year. While the EITC potentially applies to any individual who works and has low income, it can certainly assist individuals with disabilities in the work force.

The Earned Income Tax Credit has several important purposes: to offset a portion of living expenses and FICA contributions, providing much needed support to low-income workers and making work more attractive than government benefits. Individuals who qualify for the EITC and file a federal tax return can get back some or all of the federal income tax that was taken out of their pay during the year. They may also get extra money back from the Internal Revenue Service (IRS). Even individuals whose earnings are too low to owe income tax can get the EITC, in the form of extra money in their paycheck or as a tax refund when their tax return is filed. The Earned Income Tax Credit may even offset any additional taxes individuals may otherwise owe at the end of the tax year. Amazingly, the EITC does not generally affect eligibility for Medicaid, food stamps, low-income housing subsidies, or Supplemental Security Income (SSI). The impact of the EITC on welfare benefits, including Temporary Assistance to Needy Families (TANF), will vary from state to state.

This Policy and Practice Brief (brief) will explain what the Earned Income Tax Credit is and how it works. It will cover who is eligible for the EITC and how much it is worth. It will also explain how to use the EITC to get a tax refund and the logistics of using it to receive advance EITC payments and thus increase a regular paycheck.

The Purpose of this Brief

This Policy and Practice Brief, like others in this series, is directed to a primary audience of benefits specialists who work for Benefits Planning, Assistance and Outreach (BPA&O) projects and attorneys and advocates who work for Protection and Advocacy for Beneficiaries of Social Security (PABSS) programs. Our intent, however, is not to provide a resource so that the reader can engage in either tax counseling or tax preparation. Rather, our intent is to provide a screening tool so that BPA&O and PABSS staff can educate SSI and Social Security Disability Insurance (SSDI) beneficiaries about the potential benefits of the EITC and the general eligibility rules governing this special tax credit.

The authors do not hold themselves out as either tax experts or experts on the EITC criteria that will apply to any individual. For this reason, we will not provide citations to the law, regulation, and policy governing the EITC. We encourage readers, who should

Who is Eligible for the EITC?

I.

A Wide Range of Single and Married Wage Earners, With or Without Children, Will Qualify for the EITC.

Single or married people who worked full-time or part-time at some point in 2004 can qualify for the Earned Income Tax Credit, depending on their income. Workers who were raising one child in their home and had family income of less than \$30,338 (or \$31,338 for married workers) in 2004 can get an EITC, ranging from \$3 to \$2,604 for the tax year. Workers who were raising more than one child in their home and had family income of less than \$34,458 (or \$35,458 for married workers) in 2004 can get an EITC, ranging from \$1 to \$4,300. Even workers, between the ages of 25 and 64, who were not raising children in their home and had income below \$11,490 (or \$12,490 for married workers) can get an EITC, ranging from \$2 to \$390.

Example.² Jaime and Nancy are married and have two children, ages 20 and 21, who both attend college. Jaime is a former SSI recipient who is working despite his continuing severe disability. Jaime gets continuing Medicaid coverage under the work incentive known as 1619(b).

During 2004, Jaime worked full time and earned \$19,000 in gross wages while Nancy worked part time and earned \$10,000 in gross wages. They received \$11 in bank interest during the 2004 tax year, but had no investment income or any additional source of taxable income. They reported \$29,011 as their Adjusted Gross Income (AGI) on line 21 of IRS Form 1040A. Based on their AGI of \$29,011 and using both their standard deduction and exemptions based on their household of four, this couple had taxable income of \$6,911 and would owe the IRS \$691 in taxes for 2004. If we also assume they had a combined \$230 withheld in federal taxes and would not be using the EITC or any other tax credit,³ they would be expected to send the IRS a check for \$461, for their balance of taxes owed, when they file their tax return (\$691 – 230 = \$461).

Now, let's apply the Earned Income Tax Credit to this scenario. Jaime and Nancy's adjusted gross income of \$29,011 makes them eligible for an EITC of \$1,355.⁴ The EITC has eliminated the \$691 they owed in income tax (including the \$461 balance after withholding) and now provides them with a refund of \$894. Let's look at the calculation before and after the tax credit is applied:

- See www.irs.gov/pub/irs-pub/p596.pdf.
- ² The authors have consulted with the IRS's tax resources and a tax specialist to make our examples as realistic as possible. Readers must keep in mind, however, that tax liability will always vary with individual circumstances.
- If Jamie and Nancy have paid anything toward the college of either of their adult children, during 2004, they might qualify for education credits. See line 3 I on IRS Form 1040A
- ⁴ See 2004 IRS Earned Income Tax Credit Table, in the Appendix A at the end of this brief.

\$69I	Taxes	owed	based	on	income

- 230 Taxes withheld from pay
- \$461 Amount taxpayer(s) must pay to IRS

With the EITC:

\$ 1355	Credit available based on income
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- 691 Taxes ordinarily owed based on income
- \$ 664 Credit remaining after deducting taxes owed
- + 230 Taxes withheld during year
- \$ 894 Refund due to taxpayer(s)

The EITC is a tax credit and not a tax deduction. As a credit, once the value of the Earned Income Tax Credit is determined the tax savings are equal to the full value of the credit. So, in the example of Jaime and Nancy, this couple gets the full benefit of the \$1,355 in combined tax savings and refund. By contrast, if the \$1,355 were a tax deduction (such as mortgage interest for those who itemize), the tax savings would only be a percentage of the deduction (e.g., \$135.50 for those in a 10 percent tax bracket). Also, with a deduction the greatest benefit is to reduce taxes owed to \$0; the taxpayer would never receive a refund when they owe no taxes and no federal taxes were withheld from their paycheck.

II.

The Special Rules

By now, you are thinking that the EITC sounds too good to be true and there must be some special qualification rules. You are right! First, there are the rules for everyone and then there are three sets of rules, depending on the individual: rules if you have a qualifying child, rules if you do not have a qualifying child, and the earnings rules.

A. Rules for Everyone

In addition to meeting the adjusted gross income requirements, individuals filing for the EITC must meet six other rules:

I. The Individual, Their Spouse (if Filing Jointly) and Any Qualifying Child Must Have a Valid Social Security number.

The individual seeking the EITC must have a valid Social Security number. In addition, the spouse if filing jointly, and the qualifying child, must have valid Social Security numbers. If the Social Security card of the individual claiming the tax credit (or the card of the spouse if filing a joint return) states "Not valid for Employment" and the Social Security card was issued so that the individual or the spouse could qualify for a federally funded benefit, like Medicaid, the individual with the notation on his or her card will not qualify for the EITC.

2. The Individual's Filing Status Cannot be "Married Filing Separately."

If the individual filing for the EITC is married, then he or she usually must file a joint return to claim the credit. The one exception is for the individual whose spouse has not lived with them at any time in the last six months of the year. Under those circumstances, the individual can file as head of the household instead of married filing separately and still qualify for the EITC.

3. The Individual Must Be a U.S. Citizen or Resident Alien all Year.

An individual who is resident alien in any part of the year cannot claim the credit unless he or she is married to a U.S. citizen or another resident alien and chooses to be treated as a resident alien for the entire year by filing a joint tax return. This means that the individual and spouse will be taxed on their worldwide income for the year.

4. The Individual Cannot File Form 2555, Foreign Earned Income, or Form 2555-EZ, Foreign Earned Income Exclusion.

This is a follow-up to the rule above regarding taxation of worldwide income. The individual who plans to exclude income earned in foreign countries from their gross income cannot claim the EITC.

5. Investment Income Must Be \$2,650 or Less.

An individual cannot claim the EITC unless the investment income (Form 1040, Form 1040A or Form 1040EZ) is \$2650 or less.

6. The Individual Must Have Earned Income.

This credit is called the Earned Income Tax Credit because to qualify an individual must work and have earned income. A married couple filing jointly meets this rule if one spouse works and has earned income. Earned income includes wages, salaries and tips, as well as net earnings from self-employment. Interestingly, strike benefits paid by a union to its members are treated as earned income for EITC purposes.

B. Rules If You Have A Qualifying Child

An individual who has a qualifying child and meets all the rules for everyone must also meet four more rules to qualify for the earned income tax credit:

I. The Child Must Meet the Definition of "Qualifying Child," As Broadly Defined.

To be a qualifying child, a child must be the son, daughter, adopted child, stepchild, or descendant of any of them (for example, a grandchild); or an eligible foster child for whom the individual cared for as if they were their own child; or a brother, sister,

stepbrother, stepsister, or descendant of any of them (for example, a niece or nephew) for whom the individual cared for as if they were their own child. A child does not have to be the dependant of the individual to be a qualifying child of the individual claiming the EITC.

2. A Qualifying Child Must Be Age Eligible and Must Have Lived With the Individual in the United States for at Least Half of the Year.

The child must be under age 19 at the end of the year, or a full-time student under age 24 at the end of the year, or permanently and totally disabled as defined by SSA, at any time during the year, no matter what age. The child must have lived in the United States with the individual, claiming the EITC, for at least half of the year. United States means the 50 states and the District of Columbia. It does not include Puerto Rico and Guam, which are considered U.S. possessions. A child who was born or died during the year is treated as having lived with the individual the entire year, if the individual's home was the child's home the entire time the child was alive during the year.

3. The Individual's Qualifying Child Cannot Be Used By Another Person to Claim the EITC.

Often, a child meets the rules to be a qualifying child of more than one person. Only one person, however, can treat the child as a qualifying child and access the EITC using that child. If two individuals have the same qualifying child, the two individuals can choose who will claim the EITC using that qualifying child. Sometimes, the two individuals cannot agree and both claim the EITC using the same child. Then, the government applies the following rules to decide who can treat the child as a qualifying child.

- If only one is the child's parent, only the parent can treat the child as a qualifying child.
- If both are the child's parents, only the parent with whom the child lived the longest during the year can treat the child as a qualifying child.
- If both are the child's parents and the child lived with each parent the same amount of time during the year, only the parent with the highest adjusted gross income can treat the child as a qualifying child.
- If neither is the child's parent, only the person with the highest adjusted gross income can treat the child as a qualifying child.

Example. An example will help illustrate the qualifying child rule. Ed and his five-year-old son, Jay, lived with Ed's mom (i.e., Jay's grandmother) all year. Ed is 25 years old and his only income was \$12,000 from a part-time job. Ed's mom's only income was \$19,999 from her job. Jay is a qualifying child of both Ed and his mother as Jay

meets the relationship, age, and residency tests for both Ed and his mother. Only one of the two can use Jay to claim the EITC. Ed and his mother may choose which will treat Jay as a qualifying child to claim the credit. If they cannot agree and both use Jay to claim the EITC, Ed as Jay's parent will be the only one allowed to treat Jay as a qualifying child to claim the credit.

Note: At age 25, Ed is not the qualifying child of his mother unless he is permanently and totally disabled. As noted in the next section, if Ed was the qualifying child of his mother, he could not claim the EITC.

4. The Individual Claiming the EITC Cannot Be a Qualifying Child of Another Person.

As already noted, an individual is the qualifying child of another person if: he or she is the son, daughter, adopted child, stepchild, grandchild or eligible foster child; or if he or she is the brother, sister, stepbrother, stepsister (or the child or grandchild of that person's brother, sister, stepbrother or stepsister) and that person cared for the individual as if they were their own child. Additionally, the qualifying child must meet the age and U.S. residency criteria as described above.

If the individual (or spouse if filing a joint return) is a qualifying child of another person, the individual cannot claim the EITC. This rule applies even if the person, for whom the individual is a qualifying child, does not meet all of the rules to claim the EITC or does not claim the credit.

Example. How does this rule work in real life? Let's look at Ed once again, changing the facts slightly. Ed and Jay live with Ed's mom all year. Ed is 22 years old and attended a trade school full time. Ed also had a part-time job and earned \$5,700. Ed is a qualifying child of his mother as he meets the relationship, age (i.e., under age 24 and a student), and residency tests. Ed's mom can claim the EITC if she meets all the other requirements. Ed, however, cannot claim the EITC as he is his mother's qualifying child. Ed cannot claim the EITC even if his mother cannot or does not claim it.

C. Rules If You Do Not Have a Qualifying Child

An individual who does not have a qualifying child and meets all the rules for everyone must also meet the following four rules to qualify for the EITC:

I. The Qualifying Individual Must Be At Least Age 25, But Under Age 65, at the End of the Year.

If married and filing a joint return, either the individual or the individual's spouse must meet this requirement.

2 The Qualifying Individual Cannot Be the Dependent of Another Person.

If another person can claim the individual filing for the EITC (or their spouse if filing a joint return) as a dependent on his or her return but does not, the individual still cannot claim the credit.

3. The Qualifying Individual Cannot Be a Qualifying Child of Another Person.

The same rules that apply to an individual with a qualifying child apply to an individual with no qualifying children. If the individual (or spouse if filing a joint return) is a qualifying child of another person, the individual cannot claim the EITC. This rule applies even if the person, for whom the individual is a qualifying child, does not meet all of the rules to claim the EITC or does not claim the EITC.

4. The Qualifying Individual Must Have Lived in the United States at Least Half the Year.

The qualifying individual (and spouse, if filing jointly) must have lived in the U.S. for at least half of the year. United States means the 50 states and the District of Columbia. It does not include Puerto Rico and Guam, which are considered U.S. possessions. The home can be any location in which the individual regularly resides and need not be a traditional home. This means that if the individual lived in one or more homeless shelters for more than half the year, the individual meets this rule.

III. Rules for Computing and Claiming Credit

A. The Individual's or Married Couple's Earned Income and Adjusted Gross Income Must Both Be Below the Limits Set by the IRS.

An individual or couple must know their gross earned income and then calculate adjusted gross income (AGI) in order to determine eligibility for the credit. In most cases, earned income and AGI will be nearly the same. However, in some cases, AGI (line 21 of IRS Form 1040A) could be significantly higher than earned income because the individual or couple must report some additional form of unearned income, such as stock dividends or unemployment benefits (see lines 9a and 13 of IRS Form 1040A). In other cases, AGI could be significantly lower than earned income because the individual or couple is allowed adjustments from gross income for items like an IRA deduction or a student loan interest deduction (see lines 17 and 18 of IRS Form 1040A).

- for an individual with one qualifying child, less than \$30,338 (or \$31,338 if married, filing jointly); or
- for an individual with more than one qualifying child, less than \$34,458 (or \$35,458 if married, filing jointly); or
- for an individual with no qualifying child, between the ages of 25 and 64, less than \$11,490 (or \$12,490 if married, filing jointly).
 - B. The Amount of the EITC Is Determined After Figuring AGI and Using the IRS's Earned Income Credit Table.

After determining that the individual or couple can claim the credit, the IRS's EITC table must be used to determine the amount of the credit. For example, we used that table in the example of Jaime and Nancy (part I, above) to determine they had a credit of \$1,355 with an AGI of \$29,011 and two qualifying children. A copy of the EITC table for tax year 2004 is reproduced and included as an appendix.⁵

C. Some Taxpayers Will Qualify for Advance EITC Payments.

If an individual or couple, with a qualifying child, expects to be eligible for the tax credit at the end of the tax year, they might be eligible to get their EITC in advance as an addition to their paycheck.

Example. In March 2005, Ed tells his friend Shelley that he gets \$50 added to his paycheck each month because of his Earned Income Tax Credit. Shelley would like to get extra money in her paycheck and asks Ed what he is talking about. Ed explains that he receives an advance EITC payment every paycheck. Shelley must supply the correct answers to three questions to determine if she is eligible for advance payments.

I. Does Shelley Expect to Have a Qualifying Child?

The definitions for qualifying child are fully discussed at part II.B, above. If Shelley does not expect to have a qualifying child (i.e., the answer is no), the process stops. Shelley cannot receive advance EITC payments in 2005. If the answer is yes, Shelley then needs to answer the next question.

2 Does Shelley Expect Her Adjusted Gross Income and Earned Income Will Each Be Less Than About \$31,000 (\$33,000 For a Joint Return) in 2005?

If the answer is no, the process stops. Shelley cannot receive advance EITC payments in 2005. If the answer is yes, Shelley then needs to answer the next question.

⁵ See Appendix, which is also available as part of IRS Publication 596 (see note I, above).

3. Does Shelley Expect to Be Eligible for the EITC in 2005?

This is pretty much a perfunctory step as long as Shelley meets all the requirements for everyone. If the answer is no, the process stops. Shelley cannot receive advance EITC payments in 2005. If the answer is yes, Shelley can take steps to get her advance payments. Shelley, however, cannot get advance EITC payments unless her wages are subject to federal income tax, Social Security tax, or Medicare tax withholding.

Readers will note that the three questions above all use the word "expect." This means that Shelley does not have to know if she will be able to answer yes when filing her tax return. She need only make a best guess that she will be able to answer yes. This does not mean that individuals can fraudulently answer a question in the affirmative when they know the answer is incorrect.

Since Shelley answered yes to the three questions posed above, she can complete Form W-5, give the lower part of the form to her employer and keep the upper part for her records. Now Shelley will be able to receive part of her EITC in advance. This is because an individual may only get part of the EITC during the year in advance payments. During 2005, a taxpayer can receive no more than \$1,597 in advance EITC payments even though the actual credit might be more than double that amount.

Finally, an individual who receives advance EITC payments in 2005 must file a 2005 tax return (even if not otherwise required to file) to report the payments and claim any additional credit. Box 9 of the W-2 will show the amount of the advanced EITC the individual received from the employer. In Shelley's case, she will get the rest of the EITC when she files her tax return in 2006 and claims the credit. On the other hand, if Shelley received advance payments and later learns she was not eligible for some or all of the payment, she must report the advance payment on her tax return. She may be responsible for paying the overpaid amounts back.



Individuals with disabilities will look to staff from the BPA&O and PABSS programs to assist them in determining what special benefits and incentives may be available to make their transition into paid employment more realistic. In many cases, if the SSI or SSDI beneficiary looks to one program or benefit in isolation, the ability to succeed in employment and be self supporting may not be evident. However, if the benefits specialist can assist the individual to identify multiple sources or program benefits and work incentives, the benefits of going to work may quickly emerge. The Earned Income Tax Credit is a special incentive that can be used in tandem with other incentives and program benefits to ease the transition into paid employment.

Example. Let's go back to the example of Jaime and Nancy from part I, above. Here, we'll introduce a few more facts about Jaime. His disability is quadriplegia, having been injured in an automobile accident many years ago. In May 2003, he graduated from college and began searching for work. Prior to taking his first job after college, however, he sought the advice of a benefits specialist at his local BPA&O project.

The benefits specialist helped identify: Jaime's extended eligibility for Medicaid under the 1619(b) benefit after he loses SSI benefits due to wages; the potential eligibility for a Plan for Achieving Self Support (PASS) to purchase a van, using wages that would otherwise be counted in determining SSI eligibility; the use of funding through his state's vocational rehabilitation (VR) agency to pay for modifications to the van to allow Jaime to drive it from his wheelchair; the ability to take advantage of the Section 8 Housing Choice Voucher Program's earned income disregard to maintain a consistent housing subsidy payment and avoid immediate rent increases when he finds his first job; and the ability to use the Earned Income Tax Credit to reduce his family's tax liability and even get extra money in his paycheck.

We will not attempt to specify how each of these incentives or program benefits would work in Jaime's case. We will point out, however, that all of these additional benefits or incentives the 1619(b) Medicaid provisions, the PASS, the VR agency's funding of van modifications and the housing subsidy program's incentives are items that should routinely be a part of the benefits planning assistance that a BPA&O's staff will offer to a beneficiary like Jaime. While the BPA&O's benefits specialists will not be expected to develop the same expertise on the EITC that they have developed on things like 1619(b) or the PASS, identification of the potential benefits of the EITC will aide Jaime and others like him to make fully informed decisions as they move into paid employment.

Rules Governing Misuse of the EITC

If the IRS denies an EITC and determines that the error was due to reckless or intentional disregard of the rules, then the individual cannot claim the credit for the next two years. If the IRS determines that the error was fraudulent, then the individual cannot claim the credit for the next 10 years.

Conclusion

For individuals with disabilities, every penny counts. This brief provides an overview of the EITC and how an individual might qualify for it either upon filing a tax return at the end of the year or as an advance payment throughout the year. To assist benefits planners helping individuals determine whether they might be eligible for the credit, we recommend obtaining a copy of IRS Publication 596, *Earned Income Credit*, which includes checklists that can be used to screen for eligibility.⁶

[°] See note 1, above.

Finally, we wish to remind our readers that the authors of this brief are not tax attorneys or even specialists in the tax area. An individual with tax questions should consult a tax specialist or contact the IRS Taxpayer Assistance Centers. To find the number of the Taxpayer Assistance Centers go to www.irs.gov or look in the phone book under "U.S. Government, Internal Revenue Service." An individual with unresolved tax concerns should consult either the Taxpayer Advocate or a tax specialist. The Taxpayer Advocate independently represents an individual's interests and concerns within the IRS by protecting that individual's rights and resolving problems that have not been corrected through normal channels. To contact the Taxpayer Advocate, dial 1-877-777-4778 or 1-800-829-4059 (TTY/TDD user) or visit the IRS web site at www.irs.gov/advocate.

Publication 596 Earned Income Credit (EIC)

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800	820	63	281	330	63	281	330	3,550	3,600	273	1,216	1,430	273	1,216	1,430
850	006	<u>79</u>	298	350	<u>79</u>	298	350	3,600	3,650	277	1,233	1,450	277	1,233	1,450
006	950	<u>-</u>	315	370	<u>_</u>	315	370	3,650	3,700	78- 28-	1,250	1,470	281	1,250	1,470
950	1,000	۲۶	332	390	۲۶	332	390	3,700	3,750	587	1,26/	1,490	587	1,46/	1,490

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2004 Ea	rned In	come C	redit (El	2004 Earned Income Credit (EIC) Table—Continued	.—Contin	pen		Caution	Caution. This is not a tax table.	not a tax	table.				
			Ar	And your filir	ng status is	 -s					An	d your fili	And your filing status is	is—	
If the amount you are looking up from the work-	unt you 3 up ork-	Single, hea qualifying v have—	Single, head of household, or qualifying widow(er) and you have—		Married fili have—	Married filing jointly and you have—	nov b	If the amount you are looking up from the work-	ount you ig up work-	Single, head qualifying v have—	Single, head of household, or qualifying widow(er) and you have—	old, or Id you	Married fil have—	Married filing jointly and you have—	d you
sheet is—		No	One	Two	No	One	Two	sheet is—		No	One	Two	No	One	Two
At least	But less	×	Your credit is		Ϋ́	Your credit is		At least	But less		Your credit is			Your credit is-	8
	than								than						
000,1	1,050	82	349	410	28	349	410	3,750	3,800	289	1,284	1,510	789	1,284	1,510
1,050	e :	8 8	366	430	8 8	366	430	3,800	3,850	293	1,301	1,530	293	1,301	1,530
9 5	5.	8 8	283	450	8 8	283	0¢ 4 0¢ 6	2,850	2,900	9,67	812,1	066,1	967	5,5,1 2,5,1	0,550
1,130	1,200	≥ \$	4 4	4 4	\$ \$	417	4 4 4 90	3,950	4,000	304	1,353	1,590	304	1,333	1,590
1,250	1,300	86	434	510	86	434	510	4,000	4,050	308	1,369	1,610	308	1,369	1,610
1,300	1,350	<u></u>	451	530	0	451	530	4,050	4,100	312	1,386	1,630	312	1,386	1,630
1,350	1,400	105	468	550	105	468	220	4, I 0 0	4,150	316	1,403	1,650	316	1,403	1,650
1,400	1,450	601	482	570	601	482	570	4,150	4,200	319	1,420	1,670	319	1,420	1,670
1,450	1,500	113	205	590	113	502	590	4,200	4,250	323	1,437	1,690	323	1,437	1,690
1,500	1,550	117	519	019	117	219	019	4,250	4,300	327	1,454	1,710	327	1,454	1,710
1,550	009,1	120	236	630	120	236	630	4,300	4,350	331	1,471	1,730	331	1,471	1,730
1,600	1,650	124	223	650	124	553	650	4,350	4,400	335	1,488	1,750	335	1,488	1,750
1,650	1,700	178	220	670	178	220	670	4,400	4,420	339	1,505	1,770	339	1,505	1,770
1,700	1,750	132	287	069	132	287	069	4,450	4,500	342	1,522	1,790	342	1,522	1,790
1,750	1,800	136	604	710	136	604	710	4,500	4,550	346	1,539	1,810	346	1,539	1,810
008,1	1,850	-	621	730	140	621	730	4,550	4,600	320	1,556	1,830	320	1,556	1,830
1,850	0,7	<u>+</u>	638	750	143	638	720	4,600	4,650	354	1,573	1,850	354	1,573	1,850
006,1	1,950	747	655	0//	747	655	0 6	4,650	4,700	358	1,590	0/8,1	358	1,590	0/8,1
2,000	2,050	155	689	810	155	689	810	4.750	4.800	365	1.624	1.910	365	1,624	1.910
2,050	2,100	159	90/	830	159	706	830	4,800	4,850	369	1,64	1,930	369	, 1,6,	1,930
2,100	2,150	163	723	850	163	723	820	4,850	4,900	373	1,658	1,950	373	1,658	1,950
2,150	2,200	991	740	870/	991	740	870/	4,900	4,950	377	1,675	1,970	377	1,675	1,970
2,200	2,250	170	757	890	170	757	890	4,950	5,000	381	1,692	1,990	381	1,692	1,990
2,250	2,300	174	774	016	174	774	016	2,000	5,050	384	1,709	2,010	384	1,709	2,010
2,300	2,350	8/	16/	930	178	16/	930	2,050	2,100	388	1,726	2,030	388	1,726	2,030
2,350	2,400	182	808	950	187	808	950	2,100	5,150	390	1,743	2,050	330	1,743	2,050
2,400	2,450	<u>8</u> 8	825	976	98	825	970	5,150	5,200	390	1,760	2,070	390	1,760	2,070
2,450	7,500	107	740	990	187	742	ህሂ ሊ	2,200	2,430	370	1,11,1	7,070	370	1,11,1	7,070

Publication 596 Earned Income Credit (EIC)

2004 E	2004 Earned Income Credit (EIC) Tal	come C	redit (El		ole—Continued	pen		Cautior	Caution. This is not a tax table.	ot a tax	table.				
			An	And your filin	iling status is—	is—					An	And your filing status is—	ng status	- <u>s</u>	
If the amount are looking up	If the amount you are looking up	Single, hea qualifying \	Single, head of household, or qualifying widow(er) and you	old, or nd you	Married fili have—	Married filing jointly and you have—	d you	If the amount you are looking up	ount you ig up	Single, hea qualifying	Single, head of household, or qualifying widow(er) and you	old, or nd you	Married fili have—	Married filing joindy and you have—	d you
sheet is—	- WORK-	nave No	One	- Mo	ž	One	Z WO	sheet is—	WOFK-	nave No	One	Z wo	Ž	One	Two
		children	child	children	children	child	children			children	Piid Pi	children	children	child	children
At least	But less than	γ.	Your credit is	_s	γ	Your credit is-		At least	But less than	\	Your credit is	Ļ	γ.	Your credit is	Ţ
2,500	2,550	193	829	1,010	193	829	1,010	5,250	5,300	390	1,794	2,110	390	1,794	2,110
2,550	2,600	161	876	1,030	161	876	1,030	5,300	5,350	390	 - -	2,130	330	I,8 I	2,130
2,600	2,650	70 I	893	1,050	70 I	893	1,050	5,350	5,400	330	1,828	2,150	330	1,828	2,150
2,650	2,700	205	016	1,070	205	016	1,070	5,400	5,450	390	1,845	2,170	390	1,845	2,170
2,700	2,750	208	477	1,090	208	927	060,1	5,450	5,500	390	1,862	2,190	390	1,862	2,190
2,500	5,550	390	1,879	2,210	330	1,879	2,210	8,500	8,550	227	2,604	3,410	303	2,604	3,410
5,550	2,600	390	968'1	2,230	330	1,896	2,230	8,550	8,600	223	2,604	3,430	299	2,604	3,430
2,600	2,650	330	1,913	2,250	330	1,913	2,250	8,600	8,650	219	2,604	3,450	736	2,604	3,450
2,650	2,700	330	1,930	2,270	330	1,930	2,270	8,650	8,700	215	2,604	3,470	292	2,604	3,470
2,700	5,750	390	1,947	2,290	390	1,947	2,290	8,700	8,750	212	2,604	3,490	788	2,604	3,490
5,750	2,800	390	1,964	2,310	330	1,964	2,310	8,750	8,800	708	2,604	3,510	784	2,604	3,510
2,800	5,850	390	1,98	2,330	330	1,98	2,330	8,800	8,850	704	2,604	3,530	780	2,604	3,530
5,850	2,900	390	1,998	2,350	330	1,998	2,350	8,850	8,900	700	2,604	3,550	277	2,604	3,550
2,900	5,950	390	2,015	2,370	330	2,015	2,370	8,900	8,950	961	2,604	3,570	273	2,604	3,570
5,950	9,000	390	2,032	2,390	390	2,032	2,390	8,950	9,000	192	2,604	3,590	769	2,604	3,590
9,000	6,050	390	2,049	2,410	330	2,049	2,410	000'6	9,050	681	2,604	3,710	765	2,604	3,610
6,050	9,100	390	2,066	2,430	330	2,066	2,430	9,050	9,100	182	2,604	3,730	761	2,604	3,630
6,100	6,150	390	2,083	2,450	330	2,083	2,450	9,100	9,150	<u>~</u>	2,604	3,750	257	2,604	3,650
6,150	6,200	390	2,100	2,470	330	2,100	2,470	9,150	9,200	121	2,604	3,770	254	2,604	3,670
6,200	6,250	390	2,117	2,490	390	2,117	2,490	9,200	9,250	173	2,604	3,790	250	2,604	3,690
6,250	6,300	330	2,134	2,510	330	2,134	2,510	9,250	9,300	691	2,604	3,710	246	2,604	3,710
6,300	6,350	330	2,151	2,530	330	2,151	2,530	9,300	9,350	991	2,604	3,730	242	2,604	3,730
6,350	6,400	330	2,168	2,550	330	2,168	2,550	9,350	9,400	162	2,604	3,750	238	2,604	3,750
6,400	6,420	387	2,185	2,570	330	2,185	2,570	9,400	9,420	128	2,604	3,770	234	2,604	3,770
6,450	6,500	384	2,202	2,590	390	2,202	2,590	9,450	9,500	154	2,604	3,790	231	2,604	3,790
6,500	6,550	380	2,219	2,610	330	2,219	2,610	9,500	9,550	120	2,604	3,810	227	2,604	3,810
6,550	9,600	376	2,236	2,630	330	2,236	2,630	9,550	009'6	146	2,604	3,830	223	2,604	3,830
9,600	6,650	372	2,253	2,650	330	2,253	2,650	009'6	9,650	143	2,604	3,850	219	2,604	3,850
6,650	6,700	368	2,270	2,670	330	2,270	2,670	9,650	9,700	139	2,604	3,870	215	2,604	3,870
6,700	6,750	365	2,287	2,690	330	2,287	2,690	9,700	9,750	135	2,604	3,890	212	2,604	3,890

Publication 596 Earned Income Credit (EIC)

2004 E	arned In	come C	redit (E	2004 Earned Income Credit (EIC) Table	e—Continued	pen		Caution	Caution. This is not a tax table.	not a ta>	table.				
			Ā	And your fili	ng status is	-si					Ar	nd your fil	And your filing status is	is—	
If the amount you are looking up from the work-	ount you ng up work-	Single, hea qualifying v	Single, head of household, or qualifying widow(er) and you have—	nold, or und you	Married fili have—	Married filing jointly and you have—	no pon	If the amount you are looking up from the work-	ount you ng up work-	Single, hea qualifying v have—	Single, head of household, or qualifying widow(er) and you have—	old, or nd you	Married fil have—	Married filing jointly and you have—	nok pu
sheet is—		No	One	Two	No	One	Two	sheet is—		No	One	Two	No	One	Two
At least	But less		Your credit is		×	Your credit is	1 1	At least	But less		Your credit is	1 1		Your credit is	
4 750	V 800	198	2 304	2710	390	2 304	2710	0 750	0 800	131	2 604	3910	800	2 604	3910
6,800	6,850	357	2,321	2,730	390	2,304	2,730	9,800	9,850	127	2,604	3,930	204 204	2,604	3,930
6,850	9,900	353	2,338	2,750	390	2,338	2,750	9,850	9,900	124	2,604	3,950	200	2,604	3,950
906'9	6,950	349	2,355	2,770	390	2,355	2,770	9,900	9,950	120	2,604	3,970	961	2,604	3,970
6,950	7,000	345	2,372	2,790	390	2,372	2,790	9,950	10,000	911	2,604	3,990	192	2,604	3,990
7,000	7,050	342	2,389	2,810	390	2,389	2,810	10,000	10,050	112	2,604	4,010	681	2,604	4,010
7,050	7,100	338	2,406	2,830	330	2,406	2,830	10,050	10,100	801	2,604	4,030	182	2,604	4,030
7,100	7,150	334	2,423	2,850	390	2,423	2,850	10,100	10,150	104	2,604	4,050	<u>®</u>	2,604	4,050
7,150	7,200	330	2,440	2,870	330	2,440	2,870	10,150	10,200	<u></u>	2,604	4,070	177	2,604	4,070
7,200	7,250	326	2,457	2,890	390	2,457	2,890	10,200	10,250	26	2,604	4,090	173	2,604	4,090
7,250	7,300	322	2,474	2,910	330	2,474	2,910	10,250	10,300	93	2,604	4,110	691	2,604	4,110
7,300	7,350	319	2,491	2,930	330	2,491	2,930	10,300	10,350	8	2,604	4,130	991	2,604	4, I 30
7,350	7,400	315	2,508	2,950	330	2,508	2,950	10,350	10,400	82	2,604	4,150	162	2,604	4,150
7,400	7,450	3=	2,525	2,970	387	2,525	2,970	10,400	10,450	∞	2,604	4,170	128	2,604	4,170
7,450	7,500	307	2,542	2,990	384	2,542	2,990	10,450	10,500	78	2,604	4,190	154	2,604	4,190
7,500	7,550	303	2,559	3,010	380	2,559	3,010	10,500	10,550	74	2,604	4,210	120	2,604	4,210
7,550	7,600	299	2,576	3,030	376	2,576	3,030	10,550	10,600	2	2,604	4,230	146	2,604	4,230
7,600	7,650	796	2,593	3,050	372	2,593	3,050	10,600	10,650	99	2,604	4,250	<u>+3</u>	2,604	4,250
7,650	7,700	292	2,604	3,070	368	2,604	3,070	10,650	10,700	62	2,604	4,270	139	2,604	4,270
7,700	7,750	788	7,604	3,090	365	2,604	3,090	10,700	10,750	59	7,604	4,290	135	7,604	4,290
7,750	7,800	784	7,604	3,110	361	2,604	3,110	10,750	008'01	55	2,604	4,300	<u>3</u>	2,604	4,300
7,800	7,850	780	2,604	3,130	357	2,604	3,130	0080	10,850	<u>.</u>	2,604	4,300	127	2,604	4,300
7,850	7,900	277	2,604	3,150	353	2,604	3,150	10,850	10,900	47	2,604	4,300	124	2,604	4,300
7,900	7,950	273	2,604	3,170	349	2,604	3,170	10,900	10,950	43	2,604	4,300	120	2,604	4,300
7,950	8,000	269	2,604	3,190	345	2,604	3,190	10,950	11,000	39	2,604	4,300	911	2,604	4,300
8,000	8,050	265	2,604	3,210	342	2,604	3,210	1,000	11,050	36	2,604	4,300	227	2,604	3,810
8,050	8,100	761	2,604	3,230	338	2,604	3,230	11,050	1,10	32	2,604	4,300	223	2,604	3,830
8,100	8,150	257	2,604	3,250	334	2,604	3,250	00 - 	11,150	78	2,604	4,300	219	2,604	3,850
8,150	8,200	254	2,604	3,270	330	2,604	3,270	11,150	11,200	75 25	2,604	4,300	215	2,604	3,870
8,200	8,250	067	7,604	3,290	376	7,604	3,290	11,200	11,250	77	7,604	4,300	717	7,604	3,890

Publication 596 Earned Income Credit (EIC)

2004 E	arned In	come C	2004 Earned Income Credit (EIC) Tab		e—Continued	pənı		Caution	Caution. This is not a tax table.	not a tax	table.				
			An	And your filin	ling status is-	is—					An	And your filing status is-	ng status	is—	
If the amount are looking up	If the amount you are looking up	Single, hez qualifying '	Single, head of household, or qualifying widow(er) and you	old, or Id you	Married fili have—	Married filing jointly and you have—	no pu	If the amount you are looking up	ount you ng up	Single, hea qualifying v	Single, head of household, or qualifying widow(er) and you	old, or ad you	Married fili have—	Married filing jointly and you have—	d you
from the work-	work-	have—	_			-		from the work-	work-	have—	_	_		-	
sheet is—		No children	One	Two children	No children	One	Two	sheet is—		No children	One	Two	No children	One child	Two children
At least	But less than	>	Your credit is	-S	×	Your credit is		At least	But less than	¥	Your credit is		×	Your credit is	_ <u>s</u>
8,250	8,300	246	2,604	3,310	322	2,604	3,310	11,250	11,300	91	2,604	4,300	93	2,604	4,300
8,300	8,350	242	2,604	3,330	319	2,604	3,330	11,300	11,350	<u>~</u>	2,604	4,300	88	2,604	4,300
8,350	8,400	238	2,604	3,350	315	2,604	3,350	11,350	11,400	6	2,604	4,300	82	2,604	4,300
8,400	8,450	234	2,604	3,370	3	2,604	3,370	11,400	11,450	Ŋ	2,604	4,300	8	2,604	4,300
8,450	8,500	23	2,604	3,390	307	2,604	3,390	11,450	11,500	*	2,604	4,300	78	2,604	4,300
11,500	11,550	0	2,604	4,300	74	2,604	4,300	16,000	16,050	0	2,287	3,882	0	2,447	4,093
11,550	11,600	0	2,604	4,300	2	2,604	4,300	16,050	16,100	0	2,279	3,871	0	2,439	4,082
11,600	11,650	0	2,604	4,300	99	2,604	4,300	16,100	16,150	0	2,271	3,861	0	2,431	4,071
11,650	11,700	0	2,604	4,300	62	2,604	4,300	16,150	16,200	0	2,263	3,850	0	2,423	4,061
11,700	11,750	0	2,604	4,300	29	2,604	4,300	16,200	16,250	0	2,255	3,840	0	2,415	4,050
11,750	11,800	0	2,604	4,300	22	2,604	4,300	16,250	16,300	0	2,247	3,829	0	2,407	4,040
11,800	11,850	0	2,604	4,300	2	2,604	4,300	16,300	16,350	0	2,239	3,819	0	2,399	4,029
11,850	11,900	0	2,604	4,300	47	2,604	4,300	16,350	16,400	0	2,231	3,808	0	2,391	4,019
11,900	11,950	0	2,604	4,300	43	2,604	4,300	16,400	16,450	0	2,223	3,798	0	2,383	4,008
11,950	12,000	0	2,604	4,300	39	2,604	4,300	16,450	16,500	0	2,215	3,787	0	2,375	3,998
12,000	12,050	0	2,604	4,300	36	2,604	4,300	16,500	16,550	0	2,207	3,777	0	2,367	3,987
12,050	12,100	0	2,604	4,300	32	2,604	4,300	16,550	16,600	0	2,199	3,766	0	2,359	3,977
12,100	12,150	0	2,604	4,300	78	2,604	4,300	16,600	16,650	0	2,191	3,756	0	2,351	3,966
12,150	12,200	0	2,604	4,300	24	2,604	4,300	16,650	16,700	0	2,183	3,745	0	2,343	3,956
12,200	12,250	0	2,604	4,300	70	2,604	4,300	16,700	16,750	0	2,175	3,735	0	2,335	3,945
12,250	12,300	0	2,604	4,300	9	2,604	4,300	16,750	16,800	0	2,167	3,724	0	2,327	3,935
12,300	12,350	0	2,604	4,300	<u>2</u>	2,604	4,300	16,800	16,850	0	2,159	3,713	0	2,359	3,924
12,350	12,400	0	2,604	4,300	6	2,604	4,300	16,850	16,900	0	2,151	3,703	0	2,351	3,914
12,400	12,450	0	2,604	4,300	2	2,604	4,300	16,900	16,950	0	2,143	3,692	0	2,343	3,903
12,450	12,500	0	2,604	4,300	*	2,604	4,300	16,950	17,000	0	2,135	3,682	0	2,335	3,892
12,500	14,050	0	2,604	4,300	0	2,604	4,300	17,000	17,050	0	2,127	3,671	0	2,287	3,882
14,050	14,100	0	2,599	4,293	0	2,604	4,300	17,050	17,100	0	2,119	3,661	0	2,279	3,871
14,100	14,150	0	2,591	4,282	0	2,604	4,300	17,100	17,150	0	2,111	3,650	0	2,271	3,861
14,150	14,200	0 (2,583	4,272	0 (2,604	4,300	17,150	17,200	0 (2,103	3,640	0 (2,263	3,850
14,200	14,250	o '	5,575	4,261	0	2,604	4,300	17,200	U.25U	0	2,095	3,629	0	7,255	3,840

*If the amount you are looking up from the worksheet is at least \$11,450 (\$12,450 if married filing jointly) but less than \$11,490 (\$12,490 if married filing jointly), your credit is \$2. Otherwise, you cannot take the credit.

Publication 596 Earned Income Credit (EIC)

2004 E	arned In	come C	redit (El	2004 Earned Income Credit (EIC) Table—Continued	—Contin	pen		Caution	Caution. This is not a tax table.	not a tax	table.				
			An	And your filir	ng status is-	-si					An	d your fili	And your filing status is	is—	
If the amount y are looking up from the work-	If the amount you are looking up from the work-	Single, hea qualifying v have—	Single, head of household, or qualifying widow(er) and you have—		Married fili have—	Married filing jointly and you have—	nod þ	If the amount you are looking up from the work-	ount you ng up work-	Single, head qualifying v have—	Single, head of household, or qualifying widow(er) and you have—	old, or Id you	Married fil have—	Married filing jointly and you have—	d you
sheet is—	-	No	One	Two	No	One	Two	sheet is—		No	One	Two	No	One	Two
At least	But less	۶	Your credit is		Ϋ́	Your credit is		At least	But less	×	Your credit is—	-S		Your credit is	
010	LIAII	c	7/1/	1261	c	70.0	7000	11.070	11300	c	7000	01.7	c	777	000
14,250	14,300	0	2,557	4,231	0	2,604 2,604	4,300 4,300	17,250	17,300	0	2,087	3,619	0	2,247	3,829
14,350	14,400	0	2,551	4,229	0	2,604	4,300	17,350	17,400	0	2,071	3,598	0	2,231	3,808
14,400	14,450	0	2,543	4,219	0	2,604	4,300	17,400	17,450	0	2,063	3,587	0	2,223	3,798
14,450	14,500	0	2,535	4,208	0	2,604	4,300	17,450	17,500	0	2,055	3,577	0	2,215	3,787
14,500	14,550	0	2,527	4,198	0	2,604	4,300	17,500	17,550	0	2,047	3,566	0	2,207	3,777
14,550	14,600	0	2,519	4,187	0	2,604	4,300	17,550	17,600	0	2,040	3,556	0	2,199	3,766
14,600	14,650	0	2,511	4,177	0	2,604	4,300	17,600	17,650	0	2,032	3,545	0	2,191	3,756
14,650	14,700	0	2,503	4,166	0	2,604	4,300	17,650	17,700	0	2,024	3,534	0	2,183	3,745
14,700	14,750	0	2,495	4,156	0	2,604	4,300	17,700	17,750	0	2,016	3,524	0	2,175	3,735
14,750	14,800	0	2,487	4,145	0	2,604	4,300	17,750	17,800	0	2,008	3,513	0	2,167	3,724
14,800	14,850	0	2,479	4,135	0	2,604	4,300	17,800	17,850	0	2,000	3,503	0	2,159	3,713
14,850	14,900	0	2,471	4,124	0	2,604	4,300	17,850	17,900	0	1,992	3,492	0	2,151	3,703
14,900	14,950	0	2,463	4,114	0	2,604	4,300	17,900	17,950	0	1,984	3,482	0	2,143	3,692
14,950	15,000	0	2,455	4,103	0	2,604	4,300	17,950	18,000	0	1,976	3,471	0	2,135	3,682
15,000	15,050	0	2,447	4,093	0	2,604	4,300	18,000	18,050	0	1,968	3,461	0	2,127	3,671
15,050	15,100	0	2,439	4,082	0	2,599	4,293	18,050	18,100	0	1,960	3,450	0	2,119	3,661
12,100	15,150	0	2,431	4,071	0	2,591	4,282	18,100	18,150	0	1,952	3,440	0	2,111	3,650
15,150	15,200	0 0	2,423	4,061	0 0	2,583	4,272	18,150	18,200	0 0	+9. 44.	3,429	0 0	2,103	3,640
13,200	15,230	> <	2,407	4,030	0	2,3/3	1,201	10,200	10,430	0	000	2,400	0	2,075	3,027
15,230	15,350	o c	7,407 7,339	4,079	o c	2,36/ 2,559	1,231 4,740	18,300	18,350	o c	1,720	2,400 2,400 2,400	o c	2,007 2,007	3,613
15,350	15.400	0	2,391	4,019	0	2,551	4.299	18,350	18,400	0	1,912	3,387	0	2.071	3.598
15,400	15,450	0	2,383	4,008	0	2,543	4,219	18,400	18,450	0	1,904	3,377	0	2,063	3,587
15,450	15,500	0	2,375	3,998	0	2,535	4,208	18,450	18,500	0	1,896	3,366	0	2,055	3,577
15,500	15,550	0	2,367	3,987	0	2,527	4,198	18,500	18,550	0	1,888	3,355	0	2,047	3,566
15,550	15,600	0	2,359	3,977	0	2,519	4,187	18,550	18,600	0	1,880	3,345	0	2,040	3,556
15,600	15,650	0	2,351	3,966	0	2,511	4,177	18,600	18,650	0	1,872	3,334	0	2,032	3,545
15,650	15,700	0 0	2,343	3,956	0 (2,503	4,166	18,650	18,700	0 (1,864	3,324	0 0	2,024	3,534
15,/00	15,750	0	7,335	3,945	0	2,4%	4,156	18,/00	18,750	0	1,856	3,313	0	7,016	3,524

Publication 596 Earned Income Credit (EIC)

2004 E	2004 Earned Income Credit (EIC) Tab	come C	redit (E		e—Continued	pənı		Caution	Caution. This is not a tax table.	n ot a tax	table.				
			A	And your fili	ing status is-	is—					An	And your filing status is	ng status	is—	
If the amount you are looking up from the work-	ount you ng up work-	Single, hez qualifying have—	Single, head of household, or qualifying widow(er) and you have—	nold, or ınd you	Married fil have—	Married filing jointly and you have—	nok pu	If the amount you are looking up from the work-	ount you ng up work-	Single, hea qualifying v have—	Single, head of household, or qualifying widow(er) and you have—	old, or nd you	Married fili have—	Married filing jointly and you have—	nok pu
sheet is—		No	One	Two	No	One	Two	sheet is—		No	One	Two	No	One	Two
At least	But less		Your credit is			Your credit is	1 1	At least	But less		Your credit is-		Ϋ́	Your credit is	
15.750	15.800	0	2.327	3.935	0	2.487	4.145	18.750	18.800	0	1.848	3.303	0	2.008	3.513
15,800	15,850	0	2,319	3,924	0	2,479	4,135	18,800	18,850	0	1,840	3,292	0	2,000	3,503
15,850	15,900	0	2,311	3,914	0	2,471	4,124	18,850	18,900	0	1,832	3,282	0	1,992	3,492
15,900	15,950	0	2,303	3,903	0	2,463	4,114	18,900	18,950	0	1,824	3,271	0	1,984	3,482
15,950	16,000	0	2,295	3,892	0	2,455	4,103	18,950	19,000	0	1,816	3,261	0	1,976	3,471
19,000	19,050	0	1,808	3,250	0	1,968	3,461	22,000	22,050	0	1,328	2,618	0	1,488	2,829
19,050	19,100	0	008,1	3,240	0	1,960	3,450	22,050	22,100	0	1,320	2,608	0	1,480	2,818
19,100	19,150	0	1,792	3,229	0	1,952	3,440	22,100	22,150	0	1,312	2,597	0	1,472	2,808
19,150	19,200	0	1,784	3,219	0	1,944	3,429	22,150	22,200	0	1,304	2,587	0	1,464	2,797
19,200	19,250	0	1,776	3,208	0	1,936	3,419	22,200	22,250	0	1,296	2,576	0	1,456	2,787
19,250	19,300	0	1,768	3,198	0	1,928	3,408	22,250	22,300	0	1,288	2,566	0	1,448	2,776
19,300	19,350	0	1,760	3,187	0	1,920	3,398	22,300	22,350	0	1,280	2,555	0	1,440	2,766
19,350	19,400	0	1,752	3,176	0	1,912	3,387	22,350	22,400	0	1,272	2,545	0	1,432	2,755
19,400	19,450	0	1,744	3,166	0	1,904	3,377	22,400	22,450	0	1,264	2,534	0	1,424	2,745
19,450	19,500	0	1,736	3,155	0	1,896	3,366	22,450	22,500	0	1,256	2,524	0	1,416	2,734
19,500	19,550	0	1,728	3,145	0	1,888	3,355	22,500	22,550	0	1,248	2,513	0	1,408	2,724
19,550	19,600	0	1,720	3,134	0	1,880	3,345	22,550	22,600	0	1,241	2,503	0	1,400	2,713
19,600	19,650	0	1,712	3,124	0	1,872	3,334	22,600	22,650	0	1,233	2,492	0	1,392	2,703
19,650	19,700	0	1,704	3,113	0	1,864	3,324	22,650	22,700	0	1,225	2,481	0	1,384	2,692
19,700	19,750	0	1,696	3,103	0	1,856	3,313	22,700	22,750	0	1,217	2,471	0	1,376	2,682
19,750	19,800	0	1,688	3,092	0	1,848	3,303	22,750	22,800	0	1,209	2,460	0	1,368	2,671
19,800	19,850	0	1,680	3,082	0	1,840	3,292	22,800	22,850	0	1,201	2,450	0	1,360	2,660
19,850	19,900	0	1,672	3,071	0	1,832	3,282	22,850	22,900	0	1,193	2,439	0	1,352	2,650
19,900	19,950	0	1,664	3,061	0	1,824	3,271	22,900	22,950	0	1,185	2,429	0	1,344	2,639
19,950	20,000	0	1,656	3,050	0	1,816	3,261	22,950	23,000	0	1,177	2,418	0	1,336	2,629
20,000	20,050	0	1,648	3,040	0	1,808	3,250	23,000	23,050	0	1,169	2,408	0	1,328	2,618
20,050	20,100	0	1,640	3,029	0	1,800	3,240	23,050	23,100	0	1,161	2,397	0	1,320	2,608
20,100	20,150	0	1,632	3,018	0	1,792	3,229	23,100	23,150	0	1,153	2,387	0	1,312	2,597
20,150	20,200	0	1,624	3,008	0 (1,784	3,219	23,150	23,200	0 (1,145	2,376	0 (1,304	2,587
70,200	70,250	0	9 9,1	7,447	0	1,//6	3,208	73,200	73,250	0	1,13/	7,366	0	1,276	4,5/6

Publication 596 Earned Income Credit (EIC)

2004 E	2004 Earned Income Credit (EIC) Tabl	come C	redit (El		e —Continued	pən		Caution	Caution. This is not a tax table.	not a tax	table.				
			An	And your filir	ing status is-	is—					Ar	And your filing status is-	ng status	is—	
If the amount y are looking up	If the amount you are looking up	Single, hear qualifying v	Single, head of household, or qualifying widow(er) and you	old, or nd you	Married fili have—	Married filing jointly and you have—	no pon	If the amount y are looking up	If the amount you are looking up	Single, hea qualifying v	Single, head of household, or qualifying widow(er) and you	old, or nd you	Married fill have—	Married filing jointly and you have—	d you
sheet is—	_ 	No Children	One	Two	No	One	Two	sheet is—	4 5	No Children	One	Two	No	One	Two
At least	But less	γ	Your credit is	1 1	X	Your credit is	1 1	At least	But less		Your credit is			Your credit is	
	than	,			,				than	ļ			,		
20,250	20,300	0 0	809,	2,987	0 (1,768	3,198	23,250	23,300	0 (1,129	2,355	0 0	1,288	2,566
20,300	20,350	o c	009,1	2,9/6	-	09/1	3,18/	23,300	23,350	>	1,121	2,345	>	087,1	2,555
20,350	20,400	o c	765,1	2,766	>	76/,1	3,176	23,530	23,400	> <	., - - - - - - - - - - - - - - - - - - -	2,334	> <	7/7,1	2,545
20,450	20,430	0	1,576	2,945	0	1,736	3,155	23,450	23,500	0	1,097	2,313	0	1,264	2,524
20,500	20,550	0	1,568	2,934	0	1,728	3,145	23,500	23,550	0	1,089	2,302	0	1,248	2,513
20,550	20,600	0	1,560	2,924	0	1,720	3,134	23,550	23,600	0	1,081	2,292	0	1,241	2,503
20,600	20,650	0	1,552	2,913	0	1,712	3,124	23,600	23,650	0	1,073	2,281	0	1,233	2,492
20,650	20,700	0	1,544	2,903	0	1,704	3,113	23,650	23,700	0	1,065	2,271	0	1,225	2,481
20,700	20,750	0	1,536	2,892	0	1,696	3,103	23,700	23,750	0	1,057	2,260	0	1,217	2,471
20,750	20,800	0	1,528	2,882	0	1,688	3,092	23,750	23,800	0	1,049	2,250	0	1,209	2,460
20,800	20,850	0	1,520	2,871	0	1,680	3,082	23,800	23,850	0	, 2, 1	2,239	0	1,201	2,450
20,850	20,900	0	1,512	2,861	0	1,672	3,071	23,850	23,900	0	1,033	2,229	0	1,193	2,439
20,900	20,950	0	1,504	2,850	0	1,664	3,061	23,900	23,950	0	1,025	2,218	0	1,185	2,429
20,950	21,000	0	1,496	2,839	0	1,656	3,050	23,950	24,000	0	1,017	2,208	0	1,177	2,418
21,000	21,050	0	1,488	2,829	0	1,648	3,040	24,000	24,050	0	1,009	2,197	0	1,169	2,408
21,050	21,100	0	1,480	2,818	0	1,640	3,029	24,050	24,100	0), 1	2,187	0	1,161	2,397
21,100	21,150	0	1,472	2,808	0	1,632	3,018	24,100	24,150	0	993	2,176	0	1,153	2,387
21,150	21,200	0 (1,464	2,797	0 (1,624	3,008	24,150	24,200	0 0	382	2,166	0 0	1,145	2,376
71,200	057,17	0	1,456	7,78	0	919,1	7.497	74,200	24,250	0	116	2,155	0	1,13/	7,366
21,250	21,300	0 (44,	2,776	0 (909,	2,987	24,250	24,300	0	696	2,145	0 (1,129	2,355
21,300	21,350	0 '	0,440	2,766	o ·	009,	2,976	24,300	24,350	0	196	2,134	0	1,121	2,345
21,350	21,400	0	1,432	2,755	0	1,592	2,966	24,350	24,400	0	953	2,123	0	1,13	2,334
21,400	21,450	0	1,424	2,745	0	1,584	2,955	24,400	24,450	0	945	2,113	0	1,105	2,324
21,450	21,500	0	1,416	2,734	0	1,576	2,945	24,450	24,500	0	937	2,102	0	1,097	2,313
21,500	21,550	0	1,408	2,724	0	1,508	2,934	24,500	24,550	0	929	2,092	0	1,089	2,302
21,550	21,600	0	1,400	2,713	0	1,500	2,924	24,550	24,600	0	921	2,081	0	1,08	2,292
21,600	21,650	0	1,392	2,703	0	1,592	2,913	24,600	24,650	0	913	2,071	0	1,073	2,281
21,650	21,700	0 (1,384	2,692	0 (-,584 1,584	2,903	24,650	24,700	0 (905	2,060	0 (1,065	2,271
71,700	21,750	Э	1,3/6	7,687	0	9/5,1	7,89.2	74,700	24,750	0	/68	7,050	0	1,05/	7,260

Publication 596 Earned Income Credit (EIC)

2004 E	arned In	come C	redit (El	2004 Earned Income Credit (EIC) Table—Continued	:—Contin	panı		Caution	Caution. This is not a tax table.	not a tax	table.				
			An	And your filir	ling status is-	is—					Ar	And your filing status is-	ng status i	-s	
If the amount are looking up	If the amount you are looking up	Single, hea qualifying v	Single, head of household, or qualifying widow(er) and you	old, or nd you	Married fili have—	Married filing jointly and you have—	nok p	If the amount are looking up	If the amount you are looking up	Single, hea qualifying v	Single, head of household, or qualifying widow(er) and you	old, or nd you	Married fili have—	Married filing jointly and you have—	nok p
from the work	work-	have—	<u>.</u>	<u> </u>		_		from the work	work-	have—	· -	` -		<u>-</u>	_
sheet is—	ı	No children	One	Two	No children	One	Two	sheet is—		No children	One child	Two	No children	one Hild	Two
At least	But less than	X	Your credit is			Your credit is	1 1	At least	But less than		Your credit is		γ	Your credit is	1 1
21,750	21,800	0	1,368	2,671	0	1,528	2,882	24,750	24,800	0	688	2,039	0	1,049	2,250
21,800	21,850	0	1,360	2,660	0	1,520	2,871	24,800	24,850	0	<u>-</u>	2,029	0	1,04	2,239
21,850	21,900	0	1,352	2,650	0	1,512	2,861	24,850	24,900	0	873	2,018	0	1,033	2,229
21,900	21,950	0 0	1,344	2,639	0 0	1,504	2,850	24,900	24,950	0 0	865	2,008	0 0	1,025	2,218
25,930	25,000	> <	0,330	7,627	0	0,476	2,637	26,930	20,000	0	720	1,77/	> <	1,01,	7,208
25,000	25,030	> <	049 7 - 1	,76/ 1 976	>	6,0	7,177	28,000	060,07	-	34.0	1,355	> <	52.7	1,305
25,100	25,150	0	833	1.965	0	993	2,107	28,100	28,150	0	354	1334	0	513	.545 445
25,150	25.200	0	825	1,955	0	985	2,166	28,150	28,200	0	346	1,323	0	505	1.534
25,200	25,250	0	817	1,944	0	226	2,155	28,200	28,250	0	338	1,313	0	497	1,523
25,250	25,300	0	809	1,934	0	696	2,145	28,250	28,300	0	330	1,302	0	489	1,513
25,300	25,350	0	- - - -	1,923	0	- 1%	2,134	28,300	28,350	0	322	1,292	0	48	1,502
25,350	25,400	0	793	1,913	0	953	2,123	28,350	28,400	0	314	1,281	0	473	1,492
25,400	25,450	0	782	1,902	0	945	2,113	28,400	28,450	0	306	1,271	0	465	1,481
25,450	25,500	0	717	1,892	0	937	2,102	28,450	28,500	0	298	1,260	0	457	1,471
25,500	25,550	0	69/	1,881	0	676	2,092	28,500	28,550	0	290	1,249	0	449	1,460
25,550	22,600	0	19/	1,871	0	921	2,081	28,550	28,600	0	282	1,239	0	442	1,450
25,600	25,650	0	753	1,860	0	913	2,071	28,600	28,650	0	274	1,228	0	434	1,439
25,650	25,700	0	745	1,850	0	905	2,060	28,650	28,700	0	766	1,218	0	426	1,428
25,700	25,750	0	737	1,839	0	897	2,050	28,700	28,750	0	258	1,207	0	418	1,418
25,750	25,800	0	729	1,829	0	688	2,039	28,750	28,800	0	250	1,197	0	410	1,407
25,800	25,850	0	72	818,1	0	-	2,029	28,800	28,850	0	242	1,186	0	402	1,397
25,850	25,900	0	713	1,808	0	873	2,018	28,820	28,900	0	234	1,176	0	394	1,386
25,900	25,950	0	702	1,797	0	865	2,008	28,900	28,950	0	226	1,165	0	386	1,376
25,950	26,000	0	269	1,786	0	857	1,997	28,950	29,000	0	218	1,155	0	378	1,365
26,000	26,050	0	689	1,776	0	849	1,987	29,900	29,050	0	210	1,144	0	370	1,355
26,050	26,100	0	189	1,765	0	8	1,976	29,050	29,100	0	202	1,134	0	362	1,344
26,100	26,150	0	673	1,755	0	833	1,965	29,100	29,150	0	194	1,123	0	354	1,334
26,150	26,200	0	999	1,744	0	825	1,955	29,150	29,200	0	981	1,113	0	346	1,323
26,200	26,250	0	657	1,734	0	817	1,944	29,200	29,250	0	178	1,102	0	338	1,313

Publication 596 Earned Income Credit (EIC)

2004 E	arned In	2004 Earned Income Credit (EIC) Table—Continued	redit (El	C) Table	-Conti	penui		Caution	Caution. This is not a tax table.	not a tax	table.				
			An	And your filin	ling status is-	-si s					An	id your fili	And your filing status is	-S	
If the amount you are looking up	ount you	Single, hear	Single, head of household, or		Married f	Married filing jointly and you have—	nod put	If the amount are looking up	If the amount you	Single, hea	Single, head of household, or	old, or	Married filii	Married filing jointly and you	no pon
from the work-	work-	have—	in (in))	30/ !)			from the work-	work-	have—	in (ja) ::	; }			
sheet is—		No	One	Two	No	One	Two	sheet is—		No	One	Two	No	One	Two
At least	But less	Y	ğ	is—		Your credit is		At least	But less		Your credit is			Your credit is	
	than								than						
26,250	26,300	0	649	1,723	0	808	1,934	29,250	29,300	0	0/1	1,092	0	330	1,302
26,300	26,350	0	641	1,713	0	- 80	1,923	29,300	29,350	0	162	1,08	0	322	1,292
26,350	26,400	0	633	1,702	0	793	1,913	29,350	29,400	0	154	1,070	0	314	1,281
26,400	26,450	0 0	625	1,692	0 0	182	1,902	29,400	29,450	0 (146	1,060	0 (306	1,271
26,450	26,500	0	/19	189,1	0	///	1,892	29,450	29,500	0	138	1,049	0	798	1,260
26,500	26,550	0	609	1,671	0	692	1,88	29,500	29,550	0	02	1,039	0	290	1,249
26,550	26,600	0	I (099,1	0	761	1,871	29,550	29,600	0	122	1,028	0	282	1,239
26,600	26,650	0	593	1,650	0	753	1,860	29,600	29,650	0	_ 4	1,018	0	274	1,228
26,650	26,700	0	282	1,639	0	745	1,850	29,620	29,700	0	901	1,007	0	766	1,218
26,700	26,750	0	577	1,629	0	737	1,839	29,700	29,750	0	86	266	0	258	1,207
26,750	26,800	0	269	1,618	0	729	1,829	29,750	29,800	0	%	986	0	250	1,197
26,800	26,850	0	195	1,607	0	721	1,818	29,800	29,850	0	82	926	0	242	1,186
26,850	26,900	0	553	1,597	0	713	1,808	29,850	29,900	0	74	965	0	234	1,176
26,900	26,950	0	545	1,586	0	705	1,797	29,900	29,950	0	99	955	0	226	1,165
26,950	27,000	0	537	1,576	0	269	1,786	29,950	30,000	0	28	944	0	218	1,155
27,000	27,050	0	529	1,565	0	689	1,776	30,000	30,050	0	20	934	0	210	1,144
27,050	27,100	0	521	1,555	0	189	1,765	30,050	30,100	0	45	923	0	202	1,134
27,100	27,150	0	513	1,544	0	673	1,755	30,100	30,150	0	34	912	0	194	1,123
27,150	27,200	0	202	1,534	0	999	1,744	30,150	30,200	0	76	905	0	981	1,113
27,200	27,250	0	497	1,523	0	657	1,734	30,200	30,250	0	8	168	0	178	1,102
27,250	27,300	0	489	1,513	0	649	1,723	30,250	30,300	0	0	188	0	0/2	1,092
27,300	27,350	0	481	1,502	0	64	1,713	30,300	30,350	0	×	870	0	162	1,081
27,350	27,400	0	473	1,492	0	633	1,702	30,350	30,400	0	0	098	0	154	1,070
27,400	27,450	0	465	1,481	0	625	1,692	30,400	30,450	0	0	849	0	146	1,060
27,450	27,500	0	457	1,471	0	617	1,681	30,450	30,500	0	0	839	0	138	1,049
27,500	27,550	0	449	1,460	0	609	1,671	30,500	30,550	0	0	828	0	130	1,039
27,550	27,600	0	442	1,450	0	109	1,660	30,550	30,600	0	0	818	0	122	1,028
27,600	27,650	0	434	1,439	0	593	1,650	30,600	30,650	0	0	807	0	4	1,018
27,650	27,700	0 (426	1,428	0 (282	1,639	30,650	30,700	0 (0 (797	0 (901	1,007
27,700	71,750	0	418	1,418	0	//5	1,629	30,700	30,750	0	o ;	98/	0	88	166

**If the amount you are looking up from the worksheet is at least \$30,300 (\$31,300 if married filing jointly) but less than \$30,338 if married filing jointly), your credit is \$3. Otherwise, you cannot take the credit.

Publication 596 Earned Income Credit (EIC)

2004 E	2004 Earned Income Credit (EIC) Tab	come C	redit (E	IC) Table	le—Continued	penu		Caution	Caution. This is not a tax table.	not a tax	table.				
			Ā	And your fili	ling status is-	is—					Ā	And your filing status is-	ng status	is—	
If the amount y are looking up from the work-	If the amount you are looking up from the work-	Single, hea qualifying v	Single, head of household, or qualifying widow(er) and you have—		Married fil have—	Married filing jointly and you have—	nok pu	If the amount you are looking up from the work-	ount you ng up work-	Single, hea qualifying v have—	Single, head of household, or qualifying widow(er) and you have—	old, or nd you	Married fil have—	Married filing jointly and you have—	nd you
sheet is—	1	No	One	Two	No	One	Two	sheet is—		No	One	Two	No	One	Two
At least	But less	×	edit	<u></u>		Your credit is	-si	At least	But less		Your credit is-			Your credit is	
27 750	27 900	c	017	1 407	-	679	0171	30.750	20 000	c	c	777	c	O	700
27,800	27.850	00	402	1,40/	0	369 561	1,610	30,800	30,850	0	0	765	00	8 30	976
27,850	27,900	0	394	1,386	0	553	1,597	30,850	30,900	0	0	755	0	74	965
27,900	27,950	0	386	1,376	0	545	1,586	30,900	30,950	0	0	744	0	99	955
27,950	28,000	0	378	1,365	0	537	1,576	30,950	31,000	0	0	733	0	28	944
31,000	31,050	0	0	723	0	20	934	33,500	33,550	0	0	%I	0	0	407
31,050	31,100	0 (0 (712	0 (45	923	33,550	33,600	0 (0 (98 :	0 (0 (397
31,100	31,150	0 0	0 0	702	0 0	ж 7	912	33,600	33,650	0 0	0 0	5 5	0 0	0 0	386
31,150	31,200	o c	o c	- E99	o c	9 8	706	33,700	33,700	o c	o c	S 7	o c	o c	365
31.250	31.300	0	0	670	0	0	188	33,750	33,800	0	0	4	0	0	354
31,300	31,350	0	0	099	0	Ž.	870	33,800	33,850	0	0	133	0	0	344
31,350	31,400	0	0	649	0	0	860	33,850	33,900	0	0	123	0	0	333
31,400	31,450	0	0	639	0	0	849	33,900	33,950	0	0	112	0	0	323
31,450	31,500	0	0	628	0	0	839	33,950	34,000	0	0	102	0	0	312
31,500	31,550	0	0	819	0	0	828	34,000	34,050	0	0	16	0	0	302
31,550	31,600	0	0	409	0	0	818	34,050	34,100	0	0	- 8	0	0	291
31,600	31,650	0 0	0 (597	0 (0 (807	34,100	34,150	0 (0 (2 5	0 (0 (281
31,650	31,700	0	0	586 576	0	0	/6/ 786	34,150 34,200	34,200	0	0	60 4	0	0	2/0 260
31,750	31,800	0	0	265	0	0	776	34,250	34,300	0	0	39	0	0	249
31,800	31,850	0	0	554	0	0	765	34,300	34,350	0	0	28	0	0	239
31,850	31,900	0	0	544	0	0	755	34,350	34,400	0	0	17	0	0	228
31,900	31,950	0	0	533	0	0	744	34,400	34,450	0	0	7	0	0	218
31,950	32,000	0	0	523	0	0	733	34,450	34,500	0	0	**	0	0	207
32,000	32,050	0	0	512	0	0	723	34,500	34,550	0	0	0	0	0	961
32,050	32,100	0	0	202	0	0	712	34,550	34,600	0	0	0	0	0	981
32,100	32,150	0	0	491	0	0	702	34,600	34,650	0	0	0	0	0	175
32,150	32,200	0 0	0 0	48 - 7	0 0	0 0	169	34,650	34,700	0 0	0 0	0 0	0 0	0 0	165
32,200	3 2,230))	o	4/0	o ,	>	100	34,700	34,750))	o .	>	>	>	+6-

**If the amount you are looking up from the worksheet is at least \$30,300 (\$31,300 if married filing jointly) but less than \$30,338 if married filing

jointly), your credit is \$3. Otherwise, you cannot take the credit.
***If the amount you are looking up from the worksheet is at least \$34,450 but less than \$34,458, your credit is \$1. Otherwise, you cannot take the credit.

Publication 596 Earned Income Credit (EIC)

2004 E	arned In	come Cred	2004 Earned Income Credit (EIC) Table—Continued	e—Contir	pənı		Caution	Caution. This is not a tax table.	not a tax	table.				
			And your fil	iling status is–	is—					An	nd your fili	And your filing status is	is—	
If the amount yon	ount you	Single, head of household, o	_	Married fil	Married filing jointly and you	l you	If the amount yon	ount you	Single, hea	Single, head of household, or	old, or	Married fili	Married filing jointly and you	nok pu
are looking up from the work	ng up work-	qualifying widow(er) and you have—	w(er) and you	have—			are looking up from the work-	ng up work-	qualifying v	qualifying widow(er) and you have—	nok þu	have—		
sheet is—			One Two	ž	One	Two	sheet is—		2	One	Two	ž	One	Two
		children child	ild children	children	child	children			children	child	children	children	child	children
At least	But less	Your	Your credit is—	¥	Your credit is	Ţ	At least	But less	×	Your credit is	-s.	Ϋ́	Your credit is	-s
	than							than						
32,250	32,300	0	0 460	0	0	929	34,750	34,800	0	0	0	0	0	144
32,300	32,350	0		0	0	099	34,800	34,850	0	0	0	0	0	133
32,350	32,400	0	0 439	0	0	649	34,850	34,900	0	0	0	0	0	123
32,400	32,450	0	0 428	0	0	639	34,900	34,950	0	0	0	0	0	112
32,450	32,500	0	0 418	0	0	628	34,950	35,000	0	0	0	0	0	102
32,500	32,550	0	0 407	0	0	819	35,000	35,050	0	0	0	0	0	16
32,550	32,600	0	0 397	0	0	209	35,050	35,100	0	0	0	0	0	₩
32,600	32,650	0	0 386	0	0	297	35,100	35,150	0	0	0	0	0	2
32,650	32,700	0	0 375	0	0	286	35,150	35,200	0	0	0	0	0	9
32,700	32,750	0	0 365	0	0	576	35,200	35,250	0	0	0	0	0	49
32,750	32,800	0		0	0	292	35,250	35,300	0	0	0	0	0	39
32,800	32,850	0		0	0	554	35,300	35,350	0	0	0	0	0	88
32,850	32,900	0	0 333	0	0	544	35,350	35,400	0	0	0	0	0	1
32,900	32,950	0		0	0	533	35,400	35,450	0	0	0	0	0	7
32,950	33,000	0	0 312	0	0	523	35,450	35,458	0	0	0	0	0	_
33,000	33,050	0		0	0	512	35,458 c	35,458 or more	0	0	0	0	0	0
33,050	33,100	0	0 291	0	0	202								
33,100	33,150	0	0 281	0	0	491								
33,150	33,200	0		0	0	48								
33,200	33,250	0	0 260	0	0	470								
33,250	33,300	0	0 249	0	0	460								
33,300	33,350	0	0 239	0	0	449								
33,350	33,400	0		0	0	439								
33,400	33,450	0		0	0	428								
33,450	33,500	0	0 207	0	0	418								

MY NOTES ON TRANSLATING THIS TO PRACTICE:
MY STATE CONTACTS:

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