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.

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, *on page 48. You may also have to pay penalties.*

Step 1   All Filers

1. If, in 2010:
   - 3 or more children lived with you, is the amount on Form 1040, line 38, less than $43,352 ($48,362 if married filing jointly)?
   - 2 children lived with you, is the amount on Form 1040, line 38, less than $40,363 ($45,373 if married filing jointly)?
   - 1 child lived with you, is the amount on Form 1040, line 38, less than $35,535 ($40,545 if married filing jointly)?
   - No children lived with you, is the amount on Form 1040, line 38, less than $13,460 ($18,470 if married filing jointly)?

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

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 48)?

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

3. Is your filing status married filing separately?

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

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

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

5. Were you or your spouse a nonresident alien for any part of 2010?

   ☐ **Yes.** See *Nonresident*   ☐ **No.** Go to Step 2.
   aliens on page 48.

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.

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

   ☐ **Yes.** See *Form 4797*   ☐ **No.** (STOP)
   filers on page 48.   You cannot take the credit.

4. Do any of the following apply for 2010?
   - 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 on page 46.

(Continued on next page)

Need more information or forms? See page 93.

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, half brother, half sister, or a descendant of any of them (for example, your grandchild, niece, or nephew)

AND

was ...

Under age 19 at the end of 2010 and younger than you
(or your spouse, if filing jointly)

or

Under age 24 at the end of 2010, a student (see page 48), and younger than you (or your spouse, if filing jointly)

or

Any age and permanently and totally disabled (see page 48)

AND

Who is not filing a joint return for 2010
or is filing a joint return for 2010 only as a claim for refund
(defined on page 47)

AND

Who lived with you in the United States for more than half of 2010.
If the child did not live with you for the required time, see *Exception to time lived with you* on page 47.

⚠ 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 2010, or the child was married, see page 48.*

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 48 unless the child was born and died in 2010. If at least one qualifying child has a valid SSN (or was born or died in 2010), 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 2010?

☐ **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 47.

Step 4   Filers Without a Qualifying Child

1. Is the amount on Form 1040, line 38, less than $13,460 ($18,470 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 2010?

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

☐ **No.** Continue ↘

3. Were you, or your spouse if filing a joint return, at least age 25 but under age 65 at the end of 2010? If your spouse died in 2010, see Pub. 596 before you answer.

☐ **Yes.** Continue ↘

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

4. Was your main home, and your spouse's if filing a joint return, in the United States for more than half of 2010? Members of the military stationed outside the United States, see page 48 before you answer.

☐ **Yes.** Continue ↘

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

5. Are you filing a joint return?

☐ **Yes.** Skip question 6; go to Step 5 on page 47.

☐ **No.** Continue ↘

6. Can you be claimed as a dependent on someone else's 2010 tax return?

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

☐ **No.** Go to Step 5 on page 47.

(Continued on next page)

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   ☐ **No.** Continue
Church employees,
whichever applies, on
this page.

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 2010, 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   ☐ **No.** Continue
and Step 6; go to
Worksheet B on
page 50.

4. If you have:

- 3 or more qualifying children, is your earned income less than $43,352 ($48,362 if married filing jointly)?
- 2 qualifying children, is your earned income less than $40,363 ($45,373 if married filing jointly)?

- 1 qualifying child, is your earned income less than $35,535 ($40,545 if married filing jointly)?
- No qualifying children, is your earned income less than $13,460 ($18,470 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*   ☐ **No.** Go to Worksheet A
figured by the IRS on   on page 49.
this page.

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.

Claim for refund. A claim for refund is a return filed only to get a refund of withheld income tax or estimated tax paid. A return is not a claim for refund if the making work pay credit, earned income credit, or any other similar refundable credit is claimed on it.

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, Section A, line 2, or Section B, 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* on page 48.

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 17 or *Members of the military* on page 48. A child is considered to have lived with you for all of 2010 if the child was born or died in 2010 and your home was this child's home for the entire time he or she was alive in 2010.

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 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 2010 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 16.

Members of the military. If you were on extended active duty outside the United States, your main 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 45. 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 2010, the person could not 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 16 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 2010. 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 2010.
- 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 2010.
- 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 2010, but only if that person's AGI is higher than the highest AGI of any parent of the child who can claim 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 on this page for which you otherwise qualify. Your mother cannot claim any of the six tax benefits listed on this page unless she has a different qualifying child. However, if your mother's AGI is higher than yours 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 46.

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 12. If you will not have an SSN by the date your return is due, see *What if You Cannot File on Time?* on page 7.

Student. A student is a child who during any part of 5 calendar months of 2010 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.

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 47. Otherwise, use Worksheet B that begins on page 50.

Part 1

All Filers Using Worksheet A

1. Enter your earned income from Step 5 on page 47.   **1** [ ]

2. Look up the amount on line 1 above in the EIC Table on pages 52–68 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 ($21,500 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 52–68 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 48 to find out if you must file Form 8862 to take the credit for 2010.*

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

Use this worksheet if you answered "Yes" to Step 5, question 3, on page 47.

✓   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 Form 1040, line 29. — + **1b** _____

c. Enter any amount from Schedule SE, Section B, line 4b, and line 5a. — + **1c** _____

d. Combine lines 1a, 1b, and 1c. — = **1d** _____

e. Enter the amount from Schedule SE, Section A, line 6, or Section B, line 13, whichever applies. — − **1e** _____

f. Subtract line 1e from 1d. — = **1f** _____

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, any income or loss from a qualified joint venture reporting only rental real estate income not subject to self-employment tax, or any other amounts exempt from 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** _____

If you have any Schedule K-1 amounts, complete the appropriate line(s) of Schedule SE, Section A. Reduce the Schedule K-1 amounts as described in the Partner's Instructions for Schedule K-1. 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 47. — **4a** _____

b. Combine lines 1f, 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 $43,352 ($48,362 if married filing jointly)?
- 2 qualifying children, is line 4b less than $40,363 ($45,373 if married filing jointly)?
- 1 qualifying child, is line 4b less than $35,535 ($40,545 if married filing jointly)?
- No qualifying children, is line 4b less than $13,460 ($18,470 if married filing jointly)?

☐ **Yes.** If you want the IRS to figure your credit, see page 47. If you want to figure the credit yourself, enter the amount from line 4b on line 6 (page 51).

☐ **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 50.

   6 [ ]

7. Look up the amount on line 6 above in the EIC Table on pages 52–68 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 ($21,500 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 52–68 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.

    [1040] [EIC] [1040]
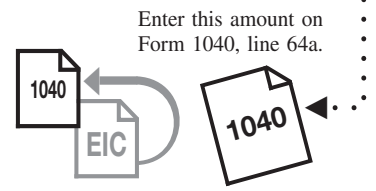
    ⚠ **CAUTION** *If your EIC for a year after 1996 was reduced or disallowed, see page 48 to find out if you must file Form 8862 to take the credit for 2010.*

2010 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—			
		No children	One child	Two children	Three children
At least	But less than	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—			
		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—			
$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

(Continued on next page)

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

    Need more information or forms? See page 93.

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	454	2,559	3,010	3,386	457	2,559	3,010	3,386
7,550	7,600	450	2,576	3,030	3,409	457	2,576	3,030	3,409
7,600	7,650	446	2,593	3,050	3,431	457	2,593	3,050	3,431
7,650	7,700	443	2,610	3,070	3,454	457	2,610	3,070	3,454
7,700	7,750	439	2,627	3,090	3,476	457	2,627	3,090	3,476
7,750	7,800	435	2,644	3,110	3,499	457	2,644	3,110	3,499
7,800	7,850	431	2,661	3,130	3,521	457	2,661	3,130	3,521
7,850	7,900	427	2,678	3,150	3,544	457	2,678	3,150	3,544
7,900	7,950	423	2,695	3,170	3,566	457	2,695	3,170	3,566
7,950	8,000	420	2,712	3,190	3,589	457	2,712	3,190	3,589
8,000	8,050	416	2,729	3,210	3,611	457	2,729	3,210	3,611
8,050	8,100	412	2,746	3,230	3,634	457	2,746	3,230	3,634
8,100	8,150	408	2,763	3,250	3,656	457	2,763	3,250	3,656
8,150	8,200	404	2,780	3,270	3,679	457	2,780	3,270	3,679
8,200	8,250	400	2,797	3,290	3,701	457	2,797	3,290	3,701
8,250	8,300	397	2,814	3,310	3,724	457	2,814	3,310	3,724
8,300	8,350	393	2,831	3,330	3,746	457	2,831	3,330	3,746
8,350	8,400	389	2,848	3,350	3,769	457	2,848	3,350	3,769
8,400	8,450	385	2,865	3,370	3,791	457	2,865	3,370	3,791
8,450	8,500	381	2,882	3,390	3,814	457	2,882	3,390	3,814

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	378	2,899	3,410	3,836	457	2,899	3,410	3,836
8,550	8,600	374	2,916	3,430	3,859	457	2,916	3,430	3,859
8,600	8,650	370	2,933	3,450	3,881	457	2,933	3,450	3,881
8,650	8,700	366	2,950	3,470	3,904	457	2,950	3,470	3,904
8,700	8,750	362	2,967	3,490	3,926	457	2,967	3,490	3,926
8,750	8,800	358	2,984	3,510	3,949	457	2,984	3,510	3,949
8,800	8,850	355	3,001	3,530	3,971	457	3,001	3,530	3,971
8,850	8,900	351	3,018	3,550	3,994	457	3,018	3,550	3,994
8,900	8,950	347	3,035	3,570	4,016	457	3,035	3,570	4,016
8,950	9,000	343	3,050	3,590	4,039	457	3,050	3,590	4,039
9,000	9,050	339	3,050	3,610	4,061	457	3,050	3,610	4,061
9,050	9,100	335	3,050	3,630	4,084	457	3,050	3,630	4,084
9,100	9,150	332	3,050	3,650	4,106	457	3,050	3,650	4,106
9,150	9,200	328	3,050	3,670	4,129	457	3,050	3,670	4,129
9,200	9,250	324	3,050	3,690	4,151	457	3,050	3,690	4,151
9,250	9,300	320	3,050	3,710	4,174	457	3,050	3,710	4,174
9,300	9,350	316	3,050	3,730	4,196	457	3,050	3,730	4,196
9,350	9,400	313	3,050	3,750	4,219	457	3,050	3,750	4,219
9,400	9,450	309	3,050	3,770	4,241	457	3,050	3,770	4,241
9,450	9,500	305	3,050	3,790	4,264	457	3,050	3,790	4,264
9,500	9,550	301	3,050	3,810	4,286	457	3,050	3,810	4,286
9,550	9,600	297	3,050	3,830	4,309	457	3,050	3,830	4,309
9,600	9,650	293	3,050	3,850	4,331	457	3,050	3,850	4,331
9,650	9,700	290	3,050	3,870	4,354	457	3,050	3,870	4,354
9,700	9,750	286	3,050	3,890	4,376	457	3,050	3,890	4,376
9,750	9,800	282	3,050	3,910	4,399	457	3,050	3,910	4,399
9,800	9,850	278	3,050	3,930	4,421	457	3,050	3,930	4,421
9,850	9,900	274	3,050	3,950	4,444	457	3,050	3,950	4,444
9,900	9,950	270	3,050	3,970	4,466	457	3,050	3,970	4,466
9,950	10,000	267	3,050	3,990	4,489	457	3,050	3,990	4,489
10,000	10,050	263	3,050	4,010	4,511	457	3,050	4,010	4,511
10,050	10,100	259	3,050	4,030	4,534	457	3,050	4,030	4,534
10,100	10,150	255	3,050	4,050	4,556	457	3,050	4,050	4,556
10,150	10,200	251	3,050	4,070	4,579	457	3,050	4,070	4,579
10,200	10,250	247	3,050	4,090	4,601	457	3,050	4,090	4,601
10,250	10,300	244	3,050	4,110	4,624	457	3,050	4,110	4,624
10,300	10,350	240	3,050	4,130	4,646	457	3,050	4,130	4,646
10,350	10,400	236	3,050	4,150	4,669	457	3,050	4,150	4,669
10,400	10,450	232	3,050	4,170	4,691	457	3,050	4,170	4,691
10,450	10,500	228	3,050	4,190	4,714	457	3,050	4,190	4,714
10,500	10,550	225	3,050	4,210	4,736	457	3,050	4,210	4,736
10,550	10,600	221	3,050	4,230	4,759	457	3,050	4,230	4,759
10,600	10,650	217	3,050	4,250	4,781	457	3,050	4,250	4,781
10,650	10,700	213	3,050	4,270	4,804	457	3,050	4,270	4,804
10,700	10,750	209	3,050	4,290	4,826	457	3,050	4,290	4,826
10,750	10,800	205	3,050	4,310	4,849	457	3,050	4,310	4,849
10,800	10,850	202	3,050	4,330	4,871	457	3,050	4,330	4,871
10,850	10,900	198	3,050	4,350	4,894	457	3,050	4,350	4,894
10,900	10,950	194	3,050	4,370	4,916	457	3,050	4,370	4,916
10,950	11,000	190	3,050	4,390	4,939	457	3,050	4,390	4,939
11,000	11,050	186	3,050	4,410	4,961	457	3,050	4,410	4,961
11,050	11,100	182	3,050	4,430	4,984	457	3,050	4,430	4,984
11,100	11,150	179	3,050	4,450	5,006	457	3,050	4,450	5,006
11,150	11,200	175	3,050	4,470	5,029	457	3,050	4,470	5,029
11,200	11,250	171	3,050	4,490	5,051	457	3,050	4,490	5,051
11,250	11,300	167	3,050	4,510	5,074	457	3,050	4,510	5,074
11,300	11,350	163	3,050	4,530	5,096	457	3,050	4,530	5,096
11,350	11,400	160	3,050	4,550	5,119	457	3,050	4,550	5,119
11,400	11,450	156	3,050	4,570	5,141	457	3,050	4,570	5,141
11,450	11,500	152	3,050	4,590	5,164	457	3,050	4,590	5,164

(Continued on next page)

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	148	3,050	4,610	5,186	457	3,050	4,610	5,186
11,550	11,600	144	3,050	4,630	5,209	457	3,050	4,630	5,209
11,600	11,650	140	3,050	4,650	5,231	457	3,050	4,650	5,231
11,650	11,700	137	3,050	4,670	5,254	457	3,050	4,670	5,254
11,700	11,750	133	3,050	4,690	5,276	457	3,050	4,690	5,276
11,750	11,800	129	3,050	4,710	5,299	457	3,050	4,710	5,299
11,800	11,850	125	3,050	4,730	5,321	457	3,050	4,730	5,321
11,850	11,900	121	3,050	4,750	5,344	457	3,050	4,750	5,344
11,900	11,950	117	3,050	4,770	5,366	457	3,050	4,770	5,366
11,950	12,000	114	3,050	4,790	5,389	457	3,050	4,790	5,389
12,000	12,050	110	3,050	4,810	5,411	457	3,050	4,810	5,411
12,050	12,100	106	3,050	4,830	5,434	457	3,050	4,830	5,434
12,100	12,150	102	3,050	4,850	5,456	457	3,050	4,850	5,456
12,150	12,200	98	3,050	4,870	5,479	457	3,050	4,870	5,479
12,200	12,250	94	3,050	4,890	5,501	457	3,050	4,890	5,501
12,250	12,300	91	3,050	4,910	5,524	457	3,050	4,910	5,524
12,300	12,350	87	3,050	4,930	5,546	457	3,050	4,930	5,546
12,350	12,400	83	3,050	4,950	5,569	457	3,050	4,950	5,569
12,400	12,450	79	3,050	4,970	5,591	457	3,050	4,970	5,591
12,450	12,500	75	3,050	4,990	5,614	457	3,050	4,990	5,614
12,500	12,550	72	3,050	5,010	5,636	455	3,050	5,010	5,636
12,550	12,600	68	3,050	5,036	5,666	451	3,050	5,036	5,666
12,600	12,650	64	3,050	5,036	5,666	447	3,050	5,036	5,666
12,650	12,700	60	3,050	5,036	5,666	443	3,050	5,036	5,666
12,700	12,750	56	3,050	5,036	5,666	439	3,050	5,036	5,666
12,750	12,800	52	3,050	5,036	5,666	436	3,050	5,036	5,666
12,800	12,850	49	3,050	5,036	5,666	432	3,050	5,036	5,666
12,850	12,900	45	3,050	5,036	5,666	428	3,050	5,036	5,666
12,900	12,950	41	3,050	5,036	5,666	424	3,050	5,036	5,666
12,950	13,000	37	3,050	5,036	5,666	420	3,050	5,036	5,666
13,000	13,050	33	3,050	5,036	5,666	417	3,050	5,036	5,666
13,050	13,100	29	3,050	5,036	5,666	413	3,050	5,036	5,666
13,100	13,150	26	3,050	5,036	5,666	409	3,050	5,036	5,666
13,150	13,200	22	3,050	5,036	5,666	405	3,050	5,036	5,666
13,200	13,250	18	3,050	5,036	5,666	401	3,050	5,036	5,666
13,250	13,300	14	3,050	5,036	5,666	397	3,050	5,036	5,666
13,300	13,350	10	3,050	5,036	5,666	394	3,050	5,036	5,666
13,350	13,400	7	3,050	5,036	5,666	390	3,050	5,036	5,666
13,400	13,450	3	3,050	5,036	5,666	386	3,050	5,036	5,666
13,450	13,500	0	3,050	5,036	5,666	382	3,050	5,036	5,666
13,500	13,550	0	3,050	5,036	5,666	378	3,050	5,036	5,666
13,550	13,600	0	3,050	5,036	5,666	374	3,050	5,036	5,666
13,600	13,650	0	3,050	5,036	5,666	371	3,050	5,036	5,666
13,650	13,700	0	3,050	5,036	5,666	367	3,050	5,036	5,666
13,700	13,750	0	3,050	5,036	5,666	363	3,050	5,036	5,666
13,750	13,800	0	3,050	5,036	5,666	359	3,050	5,036	5,666
13,800	13,850	0	3,050	5,036	5,666	355	3,050	5,036	5,666
13,850	13,900	0	3,050	5,036	5,666	352	3,050	5,036	5,666
13,900	13,950	0	3,050	5,036	5,666	348	3,050	5,036	5,666
13,950	14,000	0	3,050	5,036	5,666	344	3,050	5,036	5,666
14,000	14,050	0	3,050	5,036	5,666	340	3,050	5,036	5,666
14,050	14,100	0	3,050	5,036	5,666	336	3,050	5,036	5,666
14,100	14,150	0	3,050	5,036	5,666	332	3,050	5,036	5,666
14,150	14,200	0	3,050	5,036	5,666	329	3,050	5,036	5,666
14,200	14,250	0	3,050	5,036	5,666	325	3,050	5,036	5,666
14,250	14,300	0	3,050	5,036	5,666	321	3,050	5,036	5,666
14,300	14,350	0	3,050	5,036	5,666	317	3,050	5,036	5,666
14,350	14,400	0	3,050	5,036	5,666	313	3,050	5,036	5,666
14,400	14,450	0	3,050	5,036	5,666	309	3,050	5,036	5,666
14,450	14,500	0	3,050	5,036	5,666	306	3,050	5,036	5,666

(Continued on next page)

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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–			
14,500	14,550	0	3,050	5,036	5,666	302	3,050	5,036	5,666
14,550	14,600	0	3,050	5,036	5,666	298	3,050	5,036	5,666
14,600	14,650	0	3,050	5,036	5,666	294	3,050	5,036	5,666
14,650	14,700	0	3,050	5,036	5,666	290	3,050	5,036	5,666
14,700	14,750	0	3,050	5,036	5,666	286	3,050	5,036	5,666
14,750	14,800	0	3,050	5,036	5,666	283	3,050	5,036	5,666
14,800	14,850	0	3,050	5,036	5,666	279	3,050	5,036	5,666
14,850	14,900	0	3,050	5,036	5,666	275	3,050	5,036	5,666
14,900	14,950	0	3,050	5,036	5,666	271	3,050	5,036	5,666
14,950	15,000	0	3,050	5,036	5,666	267	3,050	5,036	5,666
15,000	15,050	0	3,050	5,036	5,666	264	3,050	5,036	5,666
15,050	15,100	0	3,050	5,036	5,666	260	3,050	5,036	5,666
15,100	15,150	0	3,050	5,036	5,666	256	3,050	5,036	5,666
15,150	15,200	0	3,050	5,036	5,666	252	3,050	5,036	5,666
15,200	15,250	0	3,050	5,036	5,666	248	3,050	5,036	5,666
15,250	15,300	0	3,050	5,036	5,666	244	3,050	5,036	5,666
15,300	15,350	0	3,050	5,036	5,666	241	3,050	5,036	5,666
15,350	15,400	0	3,050	5,036	5,666	237	3,050	5,036	5,666
15,400	15,450	0	3,050	5,036	5,666	233	3,050	5,036	5,666
15,450	15,500	0	3,050	5,036	5,666	229	3,050	5,036	5,666
15,500	15,550	0	3,050	5,036	5,666	225	3,050	5,036	5,666
15,550	15,600	0	3,050	5,036	5,666	221	3,050	5,036	5,666
15,600	15,650	0	3,050	5,036	5,666	218	3,050	5,036	5,666
15,650	15,700	0	3,050	5,036	5,666	214	3,050	5,036	5,666
15,700	15,750	0	3,050	5,036	5,666	210	3,050	5,036	5,666
15,750	15,800	0	3,050	5,036	5,666	206	3,050	5,036	5,666
15,800	15,850	0	3,050	5,036	5,666	202	3,050	5,036	5,666
15,850	15,900	0	3,050	5,036	5,666	199	3,050	5,036	5,666
15,900	15,950	0	3,050	5,036	5,666	195	3,050	5,036	5,666
15,950	16,000	0	3,050	5,036	5,666	191	3,050	5,036	5,666
16,000	16,050	0	3,050	5,036	5,666	187	3,050	5,036	5,666
16,050	16,100	0	3,050	5,036	5,666	183	3,050	5,036	5,666
16,100	16,150	0	3,050	5,036	5,666	179	3,050	5,036	5,666
16,150	16,200	0	3,050	5,036	5,666	176	3,050	5,036	5,666
16,200	16,250	0	3,050	5,036	5,666	172	3,050	5,036	5,666
16,250	16,300	0	3,050	5,036	5,666	168	3,050	5,036	5,666
16,300	16,350	0	3,050	5,036	5,666	164	3,050	5,036	5,666
16,350	16,400	0	3,050	5,036	5,666	160	3,050	5,036	5,666
16,400	16,450	0	3,050	5,036	5,666	156	3,050	5,036	5,666
16,450	16,500	0	3,046	5,031	5,660	153	3,050	5,036	5,666
16,500	16,550	0	3,038	5,020	5,650	149	3,050	5,036	5,666
16,550	16,600	0	3,030	5,010	5,639	145	3,050	5,036	5,666
16,600	16,650	0	3,022	4,999	5,629	141	3,050	5,036	5,666
16,650	16,700	0	3,014	4,989	5,618	137	3,050	5,036	5,666
16,700	16,750	0	3,006	4,978	5,608	133	3,050	5,036	5,666
16,750	16,800	0	2,998	4,968	5,597	130	3,050	5,036	5,666
16,800	16,850	0	2,990	4,957	5,587	126	3,050	5,036	5,666
16,850	16,900	0	2,982	4,946	5,576	122	3,050	5,036	5,666
16,900	16,950	0	2,974	4,936	5,565	118	3,050	5,036	5,666
16,950	17,000	0	2,966	4,925	5,555	114	3,050	5,036	5,666
17,000	17,050	0	2,958	4,915	5,544	111	3,050	5,036	5,666
17,050	17,100	0	2,950	4,904	5,534	107	3,050	5,036	5,666
17,100	17,150	0	2,942	4,894	5,523	103	3,050	5,036	5,666
17,150	17,200	0	2,934	4,883	5,513	99	3,050	5,036	5,666
17,200	17,250	0	2,926	4,873	5,502	95	3,050	5,036	5,666
17,250	17,300	0	2,918	4,862	5,492	91	3,050	5,036	5,666
17,300	17,350	0	2,910	4,852	5,481	88	3,050	5,036	5,666
17,350	17,400	0	2,902	4,841	5,471	84	3,050	5,036	5,666
17,400	17,450	0	2,894	4,831	5,460	80	3,050	5,036	5,666
17,450	17,500	0	2,886	4,820	5,450	76	3,050	5,036	5,666

(Continued on next page)

     Need more information or forms? See page 93.

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−			
17,500	17,550	0	2,878	4,810	5,439	72	3,050	5,036	5,666
17,550	17,600	0	2,870	4,799	5,429	68	3,050	5,036	5,666
17,600	17,650	0	2,862	4,789	5,418	65	3,050	5,036	5,666
17,650	17,700	0	2,854	4,778	5,408	61	3,050	5,036	5,666
17,700	17,750	0	2,846	4,767	5,397	57	3,050	5,036	5,666
17,750	17,800	0	2,838	4,757	5,386	53	3,050	5,036	5,666
17,800	17,850	0	2,830	4,746	5,376	49	3,050	5,036	5,666
17,850	17,900	0	2,822	4,736	5,365	46	3,050	5,036	5,666
17,900	17,950	0	2,814	4,725	5,355	42	3,050	5,036	5,666
17,950	18,000	0	2,806	4,715	5,344	38	3,050	5,036	5,666
18,000	18,050	0	2,798	4,704	5,334	34	3,050	5,036	5,666
18,050	18,100	0	2,790	4,694	5,323	30	3,050	5,036	5,666
18,100	18,150	0	2,782	4,683	5,313	26	3,050	5,036	5,666
18,150	18,200	0	2,774	4,673	5,302	23	3,050	5,036	5,666
18,200	18,250	0	2,766	4,662	5,292	19	3,050	5,036	5,666
18,250	18,300	0	2,758	4,652	5,281	15	3,050	5,036	5,666
18,300	18,350	0	2,750	4,641	5,271	11	3,050	5,036	5,666
18,350	18,400	0	2,742	4,631	5,260	7	3,050	5,036	5,666
18,400	18,450	0	2,734	4,620	5,250	3	3,050	5,036	5,666
18,450	18,500	0	2,726	4,610	5,239	*	3,050	5,036	5,666
18,500	18,550	0	2,718	4,599	5,229	0	3,050	5,036	5,666
18,550	18,600	0	2,710	4,588	5,218	0	3,050	5,036	5,666
18,600	18,650	0	2,702	4,578	5,207	0	3,050	5,036	5,666
18,650	18,700	0	2,694	4,567	5,197	0	3,050	5,036	5,666
18,700	18,750	0	2,686	4,557	5,186	0	3,050	5,036	5,666
18,750	18,800	0	2,678	4,546	5,176	0	3,050	5,036	5,666
18,800	18,850	0	2,670	4,536	5,165	0	3,050	5,036	5,666
18,850	18,900	0	2,662	4,525	5,155	0	3,050	5,036	5,666
18,900	18,950	0	2,654	4,515	5,144	0	3,050	5,036	5,666
18,950	19,000	0	2,646	4,504	5,134	0	3,050	5,036	5,666
19,000	19,050	0	2,638	4,494	5,123	0	3,050	5,036	5,666
19,050	19,100	0	2,630	4,483	5,113	0	3,050	5,036	5,666
19,100	19,150	0	2,622	4,473	5,102	0	3,050	5,036	5,666
19,150	19,200	0	2,614	4,462	5,092	0	3,050	5,036	5,666
19,200	19,250	0	2,606	4,452	5,081	0	3,050	5,036	5,666
19,250	19,300	0	2,598	4,441	5,071	0	3,050	5,036	5,666
19,300	19,350	0	2,590	4,431	5,060	0	3,050	5,036	5,666
19,350	19,400	0	2,582	4,420	5,049	0	3,050	5,036	5,666
19,400	19,450	0	2,574	4,409	5,039	0	3,050	5,036	5,666
19,450	19,500	0	2,566	4,399	5,028	0	3,050	5,036	5,666
19,500	19,550	0	2,558	4,388	5,018	0	3,050	5,036	5,666
19,550	19,600	0	2,550	4,378	5,007	0	3,050	5,036	5,666
19,600	19,650	0	2,542	4,367	4,997	0	3,050	5,036	5,666
19,650	19,700	0	2,534	4,357	4,986	0	3,050	5,036	5,666
19,700	19,750	0	2,526	4,346	4,976	0	3,050	5,036	5,666
19,750	19,800	0	2,518	4,336	4,965	0	3,050	5,036	5,666
19,800	19,850	0	2,510	4,325	4,955	0	3,050	5,036	5,666
19,850	19,900	0	2,502	4,315	4,944	0	3,050	5,036	5,666
19,900	19,950	0	2,494	4,304	4,934	0	3,050	5,036	5,666
19,950	20,000	0	2,487	4,294	4,923	0	3,050	5,036	5,666
20,000	20,050	0	2,479	4,283	4,913	0	3,050	5,036	5,666
20,050	20,100	0	2,471	4,273	4,902	0	3,050	5,036	5,666
20,100	20,150	0	2,463	4,262	4,892	0	3,050	5,036	5,666
20,150	20,200	0	2,455	4,252	4,881	0	3,050	5,036	5,666
20,200	20,250	0	2,447	4,241	4,870	0	3,050	5,036	5,666

*If the amount you are looking up from the worksheet is at least $18,450 but less than $18,470, your credit is $1. Otherwise, you cannot take the credit.

(Continued on next page)

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—			
20,250	20,300	0	2,439	4,230	4,860	0	3,050	5,036	5,666
20,300	20,350	0	2,431	4,220	4,849	0	3,050	5,036	5,666
20,350	20,400	0	2,423	4,209	4,839	0	3,050	5,036	5,666
20,400	20,450	0	2,415	4,199	4,828	0	3,050	5,036	5,666
20,450	20,500	0	2,407	4,188	4,818	0	3,050	5,036	5,666
20,500	20,550	0	2,399	4,178	4,807	0	3,050	5,036	5,666
20,550	20,600	0	2,391	4,167	4,797	0	3,050	5,036	5,666
20,600	20,650	0	2,383	4,157	4,786	0	3,050	5,036	5,666
20,650	20,700	0	2,375	4,146	4,776	0	3,050	5,036	5,666
20,700	20,750	0	2,367	4,136	4,765	0	3,050	5,036	5,666
20,750	20,800	0	2,359	4,125	4,755	0	3,050	5,036	5,666
20,800	20,850	0	2,351	4,115	4,744	0	3,050	5,036	5,666
20,850	20,900	0	2,343	4,104	4,734	0	3,050	5,036	5,666
20,900	20,950	0	2,335	4,094	4,723	0	3,050	5,036	5,666
20,950	21,000	0	2,327	4,083	4,713	0	3,050	5,036	5,666
21,000	21,050	0	2,319	4,073	4,702	0	3,050	5,036	5,666
21,050	21,100	0	2,311	4,062	4,691	0	3,050	5,036	5,666
21,100	21,150	0	2,303	4,051	4,681	0	3,050	5,036	5,666
21,150	21,200	0	2,295	4,041	4,670	0	3,050	5,036	5,666
21,200	21,250	0	2,287	4,030	4,660	0	3,050	5,036	5,666
21,250	21,300	0	2,279	4,020	4,649	0	3,050	5,036	5,666
21,300	21,350	0	2,271	4,009	4,639	0	3,050	5,036	5,666
21,350	21,400	0	2,263	3,999	4,628	0	3,050	5,036	5,666
21,400	21,450	0	2,255	3,988	4,618	0	3,050	5,036	5,666
21,450	21,500	0	2,247	3,978	4,607	0	3,050	5,036	5,666
21,500	21,550	0	2,239	3,967	4,597	0	3,039	5,022	5,652
21,550	21,600	0	2,231	3,957	4,586	0	3,031	5,012	5,641
21,600	21,650	0	2,223	3,946	4,576	0	3,023	5,001	5,631
21,650	21,700	0	2,215	3,936	4,565	0	3,015	4,991	5,620
21,700	21,750	0	2,207	3,925	4,555	0	3,007	4,980	5,610
21,750	21,800	0	2,199	3,915	4,544	0	2,999	4,970	5,599
21,800	21,850	0	2,191	3,904	4,534	0	2,991	4,959	5,589
21,850	21,900	0	2,183	3,893	4,523	0	2,983	4,949	5,578
21,900	21,950	0	2,175	3,883	4,512	0	2,975	4,938	5,568
21,950	22,000	0	2,167	3,872	4,502	0	2,968	4,928	5,557
22,000	22,050	0	2,159	3,862	4,491	0	2,960	4,917	5,547
22,050	22,100	0	2,151	3,851	4,481	0	2,952	4,906	5,536
22,100	22,150	0	2,143	3,841	4,470	0	2,944	4,896	5,525
22,150	22,200	0	2,135	3,830	4,460	0	2,936	4,885	5,515
22,200	22,250	0	2,127	3,820	4,449	0	2,928	4,875	5,504
22,250	22,300	0	2,119	3,809	4,439	0	2,920	4,864	5,494
22,300	22,350	0	2,111	3,799	4,428	0	2,912	4,854	5,483
22,350	22,400	0	2,103	3,788	4,418	0	2,904	4,843	5,473
22,400	22,450	0	2,095	3,778	4,407	0	2,896	4,833	5,462
22,450	22,500	0	2,087	3,767	4,397	0	2,888	4,822	5,452
22,500	22,550	0	2,079	3,757	4,386	0	2,880	4,812	5,441
22,550	22,600	0	2,071	3,746	4,376	0	2,872	4,801	5,431
22,600	22,650	0	2,063	3,736	4,365	0	2,864	4,791	5,420
22,650	22,700	0	2,055	3,725	4,355	0	2,856	4,780	5,410
22,700	22,750	0	2,047	3,714	4,344	0	2,848	4,770	5,399
22,750	22,800	0	2,039	3,704	4,333	0	2,840	4,759	5,389
22,800	22,850	0	2,031	3,693	4,323	0	2,832	4,749	5,378
22,850	22,900	0	2,023	3,683	4,312	0	2,824	4,738	5,368
22,900	22,950	0	2,015	3,672	4,302	0	2,816	4,727	5,357
22,950	23,000	0	2,007	3,662	4,291	0	2,808	4,717	5,346
23,000	23,050	0	1,999	3,651	4,281	0	2,800	4,706	5,336
23,050	23,100	0	1,991	3,641	4,270	0	2,792	4,696	5,325
23,100	23,150	0	1,983	3,630	4,260	0	2,784	4,685	5,315
23,150	23,200	0	1,975	3,620	4,249	0	2,776	4,675	5,304
23,200	23,250	0	1,967	3,609	4,239	0	2,768	4,664	5,294

(Continued on next page)

Need more information or forms? See page 93.

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–			
23,250	23,300	0	1,959	3,599	4,228	0	2,760	4,654	5,283
23,300	23,350	0	1,951	3,588	4,218	0	2,752	4,643	5,273
23,350	23,400	0	1,943	3,578	4,207	0	2,744	4,633	5,262
23,400	23,450	0	1,935	3,567	4,197	0	2,736	4,622	5,252
23,450	23,500	0	1,927	3,557	4,186	0	2,728	4,612	5,241
23,500	23,550	0	1,919	3,546	4,176	0	2,720	4,601	5,231
23,550	23,600	0	1,911	3,535	4,165	0	2,712	4,591	5,220
23,600	23,650	0	1,903	3,525	4,154	0	2,704	4,580	5,210
23,650	23,700	0	1,895	3,514	4,144	0	2,696	4,570	5,199
23,700	23,750	0	1,887	3,504	4,133	0	2,688	4,559	5,188
23,750	23,800	0	1,879	3,493	4,123	0	2,680	4,548	5,178
23,800	23,850	0	1,871	3,483	4,112	0	2,672	4,538	5,167
23,850	23,900	0	1,863	3,472	4,102	0	2,664	4,527	5,157
23,900	23,950	0	1,855	3,462	4,091	0	2,656	4,517	5,146
23,950	24,000	0	1,847	3,451	4,081	0	2,648	4,506	5,136
24,000	24,050	0	1,839	3,441	4,070	0	2,640	4,496	5,125
24,050	24,100	0	1,831	3,430	4,060	0	2,632	4,485	5,115
24,100	24,150	0	1,823	3,420	4,049	0	2,624	4,475	5,104
24,150	24,200	0	1,815	3,409	4,039	0	2,616	4,464	5,094
24,200	24,250	0	1,807	3,399	4,028	0	2,608	4,454	5,083
24,250	24,300	0	1,799	3,388	4,018	0	2,600	4,443	5,073
24,300	24,350	0	1,791	3,378	4,007	0	2,592	4,433	5,062
24,350	24,400	0	1,783	3,367	3,996	0	2,584	4,422	5,052
24,400	24,450	0	1,775	3,356	3,986	0	2,576	4,412	5,041
24,450	24,500	0	1,767	3,346	3,975	0	2,568	4,401	5,031
24,500	24,550	0	1,759	3,335	3,965	0	2,560	4,391	5,020
24,550	24,600	0	1,751	3,325	3,954	0	2,552	4,380	5,009
24,600	24,650	0	1,743	3,314	3,944	0	2,544	4,369	4,999
24,650	24,700	0	1,735	3,304	3,933	0	2,536	4,359	4,988
24,700	24,750	0	1,727	3,293	3,923	0	2,528	4,348	4,978
24,750	24,800	0	1,719	3,283	3,912	0	2,520	4,338	4,967
24,800	24,850	0	1,711	3,272	3,902	0	2,512	4,327	4,957
24,850	24,900	0	1,703	3,262	3,891	0	2,504	4,317	4,946
24,900	24,950	0	1,695	3,251	3,881	0	2,496	4,306	4,936
24,950	25,000	0	1,688	3,241	3,870	0	2,488	4,296	4,925
25,000	25,050	0	1,680	3,230	3,860	0	2,480	4,285	4,915
25,050	25,100	0	1,672	3,220	3,849	0	2,472	4,275	4,904
25,100	25,150	0	1,664	3,209	3,839	0	2,464	4,264	4,894
25,150	25,200	0	1,656	3,199	3,828	0	2,456	4,254	4,883
25,200	25,250	0	1,648	3,188	3,817	0	2,448	4,243	4,873
25,250	25,300	0	1,640	3,177	3,807	0	2,440	4,233	4,862
25,300	25,350	0	1,632	3,167	3,796	0	2,432	4,222	4,852
25,350	25,400	0	1,624	3,156	3,786	0	2,424	4,212	4,841
25,400	25,450	0	1,616	3,146	3,775	0	2,416	4,201	4,830
25,450	25,500	0	1,608	3,135	3,765	0	2,408	4,190	4,820
25,500	25,550	0	1,600	3,125	3,754	0	2,400	4,180	4,809
25,550	25,600	0	1,592	3,114	3,744	0	2,392	4,169	4,799
25,600	25,650	0	1,584	3,104	3,733	0	2,384	4,159	4,788
25,650	25,700	0	1,576	3,093	3,723	0	2,376	4,148	4,778
25,700	25,750	0	1,568	3,083	3,712	0	2,368	4,138	4,767
25,750	25,800	0	1,560	3,072	3,702	0	2,360	4,127	4,757
25,800	25,850	0	1,552	3,062	3,691	0	2,352	4,117	4,746
25,850	25,900	0	1,544	3,051	3,681	0	2,344	4,106	4,736
25,900	25,950	0	1,536	3,041	3,670	0	2,336	4,096	4,725
25,950	26,000	0	1,528	3,030	3,660	0	2,328	4,085	4,715
26,000	26,050	0	1,520	3,020	3,649	0	2,320	4,075	4,704
26,050	26,100	0	1,512	3,009	3,638	0	2,312	4,064	4,694
26,100	26,150	0	1,504	2,998	3,628	0	2,304	4,054	4,683
26,150	26,200	0	1,496	2,988	3,617	0	2,296	4,043	4,673
26,200	26,250	0	1,488	2,977	3,607	0	2,288	4,032	4,662

Need more information or forms? See page 93.   **- 60 -**

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–			
26,250	26,300	0	1,480	2,967	3,596	0	2,280	4,022	4,651
26,300	26,350	0	1,472	2,956	3,586	0	2,272	4,011	4,641
26,350	26,400	0	1,464	2,946	3,575	0	2,264	4,001	4,630
26,400	26,450	0	1,456	2,935	3,565	0	2,256	3,990	4,620
26,450	26,500	0	1,448	2,925	3,554	0	2,248	3,980	4,609
26,500	26,550	0	1,440	2,914	3,544	0	2,240	3,969	4,599
26,550	26,600	0	1,432	2,904	3,533	0	2,232	3,959	4,588
26,600	26,650	0	1,424	2,893	3,523	0	2,224	3,948	4,578
26,650	26,700	0	1,416	2,883	3,512	0	2,216	3,938	4,567
26,700	26,750	0	1,408	2,872	3,502	0	2,208	3,927	4,557
26,750	26,800	0	1,400	2,862	3,491	0	2,200	3,917	4,546
26,800	26,850	0	1,392	2,851	3,481	0	2,192	3,906	4,536
26,850	26,900	0	1,384	2,840	3,470	0	2,184	3,896	4,525
26,900	26,950	0	1,376	2,830	3,459	0	2,176	3,885	4,515
26,950	27,000	0	1,368	2,819	3,449	0	2,169	3,875	4,504
27,000	27,050	0	1,360	2,809	3,438	0	2,161	3,864	4,494
27,050	27,100	0	1,352	2,798	3,428	0	2,153	3,853	4,483
27,100	27,150	0	1,344	2,788	3,417	0	2,145	3,843	4,472
27,150	27,200	0	1,336	2,777	3,407	0	2,137	3,832	4,462
27,200	27,250	0	1,328	2,767	3,396	0	2,129	3,822	4,451
27,250	27,300	0	1,320	2,756	3,386	0	2,121	3,811	4,441
27,300	27,350	0	1,312	2,746	3,375	0	2,113	3,801	4,430
27,350	27,400	0	1,304	2,735	3,365	0	2,105	3,790	4,420
27,400	27,450	0	1,296	2,725	3,354	0	2,097	3,780	4,409
27,450	27,500	0	1,288	2,714	3,344	0	2,089	3,769	4,399
27,500	27,550	0	1,280	2,704	3,333	0	2,081	3,759	4,388
27,550	27,600	0	1,272	2,693	3,323	0	2,073	3,748	4,378
27,600	27,650	0	1,264	2,683	3,312	0	2,065	3,738	4,367
27,650	27,700	0	1,256	2,672	3,302	0	2,057	3,727	4,357
27,700	27,750	0	1,248	2,661	3,291	0	2,049	3,717	4,346
27,750	27,800	0	1,240	2,651	3,280	0	2,041	3,706	4,336
27,800	27,850	0	1,232	2,640	3,270	0	2,033	3,696	4,325
27,850	27,900	0	1,224	2,630	3,259	0	2,025	3,685	4,315
27,900	27,950	0	1,216	2,619	3,249	0	2,017	3,674	4,304
27,950	28,000	0	1,208	2,609	3,238	0	2,009	3,664	4,293
28,000	28,050	0	1,200	2,598	3,228	0	2,001	3,653	4,283
28,050	28,100	0	1,192	2,588	3,217	0	1,993	3,643	4,272
28,100	28,150	0	1,184	2,577	3,207	0	1,985	3,632	4,262
28,150	28,200	0	1,176	2,567	3,196	0	1,977	3,622	4,251
28,200	28,250	0	1,168	2,556	3,186	0	1,969	3,611	4,241
28,250	28,300	0	1,160	2,546	3,175	0	1,961	3,601	4,230
28,300	28,350	0	1,152	2,535	3,165	0	1,953	3,590	4,220
28,350	28,400	0	1,144	2,525	3,154	0	1,945	3,580	4,209
28,400	28,450	0	1,136	2,514	3,144	0	1,937	3,569	4,199
28,450	28,500	0	1,128	2,504	3,133	0	1,929	3,559	4,188
28,500	28,550	0	1,120	2,493	3,123	0	1,921	3,548	4,178
28,550	28,600	0	1,112	2,482	3,112	0	1,913	3,538	4,167
28,600	28,650	0	1,104	2,472	3,101	0	1,905	3,527	4,157
28,650	28,700	0	1,096	2,461	3,091	0	1,897	3,517	4,146
28,700	28,750	0	1,088	2,451	3,080	0	1,889	3,506	4,135
28,750	28,800	0	1,080	2,440	3,070	0	1,881	3,495	4,125
28,800	28,850	0	1,072	2,430	3,059	0	1,873	3,485	4,114
28,850	28,900	0	1,064	2,419	3,049	0	1,865	3,474	4,104
28,900	28,950	0	1,056	2,409	3,038	0	1,857	3,464	4,093
28,950	29,000	0	1,048	2,398	3,028	0	1,849	3,453	4,083
29,000	29,050	0	1,040	2,388	3,017	0	1,841	3,443	4,072
29,050	29,100	0	1,032	2,377	3,007	0	1,833	3,432	4,062
29,100	29,150	0	1,024	2,367	2,996	0	1,825	3,422	4,051
29,150	29,200	0	1,016	2,356	2,986	0	1,817	3,411	4,041
29,200	29,250	0	1,008	2,346	2,975	0	1,809	3,401	4,030

(Continued on next page)

Need more information or forms? See page 93.

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–			
29,250	29,300	0	1,000	2,335	2,965	0	1,801	3,390	4,020
29,300	29,350	0	992	2,325	2,954	0	1,793	3,380	4,009
29,350	29,400	0	984	2,314	2,943	0	1,785	3,369	3,999
29,400	29,450	0	976	2,303	2,933	0	1,777	3,359	3,988
29,450	29,500	0	968	2,293	2,922	0	1,769	3,348	3,978
29,500	29,550	0	960	2,282	2,912	0	1,761	3,338	3,967
29,550	29,600	0	952	2,272	2,901	0	1,753	3,327	3,956
29,600	29,650	0	944	2,261	2,891	0	1,745	3,316	3,946
29,650	29,700	0	936	2,251	2,880	0	1,737	3,306	3,935
29,700	29,750	0	928	2,240	2,870	0	1,729	3,295	3,925
29,750	29,800	0	920	2,230	2,859	0	1,721	3,285	3,914
29,800	29,850	0	912	2,219	2,849	0	1,713	3,274	3,904
29,850	29,900	0	904	2,209	2,838	0	1,705	3,264	3,893
29,900	29,950	0	896	2,198	2,828	0	1,697	3,253	3,883
29,950	30,000	0	889	2,188	2,817	0	1,689	3,243	3,872
30,000	30,050	0	881	2,177	2,807	0	1,681	3,232	3,862
30,050	30,100	0	873	2,167	2,796	0	1,673	3,222	3,851
30,100	30,150	0	865	2,156	2,786	0	1,665	3,211	3,841
30,150	30,200	0	857	2,146	2,775	0	1,657	3,201	3,830
30,200	30,250	0	849	2,135	2,764	0	1,649	3,190	3,820
30,250	30,300	0	841	2,124	2,754	0	1,641	3,180	3,809
30,300	30,350	0	833	2,114	2,743	0	1,633	3,169	3,799
30,350	30,400	0	825	2,103	2,733	0	1,625	3,159	3,788
30,400	30,450	0	817	2,093	2,722	0	1,617	3,148	3,777
30,450	30,500	0	809	2,082	2,712	0	1,609	3,137	3,767
30,500	30,550	0	801	2,072	2,701	0	1,601	3,127	3,756
30,550	30,600	0	793	2,061	2,691	0	1,593	3,116	3,746
30,600	30,650	0	785	2,051	2,680	0	1,585	3,106	3,735
30,650	30,700	0	777	2,040	2,670	0	1,577	3,095	3,725
30,700	30,750	0	769	2,030	2,659	0	1,569	3,085	3,714
30,750	30,800	0	761	2,019	2,649	0	1,561	3,074	3,704
30,800	30,850	0	753	2,009	2,638	0	1,553	3,064	3,693
30,850	30,900	0	745	1,998	2,628	0	1,545	3,053	3,683
30,900	30,950	0	737	1,988	2,617	0	1,537	3,043	3,672
30,950	31,000	0	729	1,977	2,607	0	1,529	3,032	3,662
31,000	31,050	0	721	1,967	2,596	0	1,521	3,022	3,651
31,050	31,100	0	713	1,956	2,585	0	1,513	3,011	3,641
31,100	31,150	0	705	1,945	2,575	0	1,505	3,001	3,630
31,150	31,200	0	697	1,935	2,564	0	1,497	2,990	3,620
31,200	31,250	0	689	1,924	2,554	0	1,489	2,979	3,609
31,250	31,300	0	681	1,914	2,543	0	1,481	2,969	3,598
31,300	31,350	0	673	1,903	2,533	0	1,473	2,958	3,588
31,350	31,400	0	665	1,893	2,522	0	1,465	2,948	3,577
31,400	31,450	0	657	1,882	2,512	0	1,457	2,937	3,567
31,450	31,500	0	649	1,872	2,501	0	1,449	2,927	3,556
31,500	31,550	0	641	1,861	2,491	0	1,441	2,916	3,546
31,550	31,600	0	633	1,851	2,480	0	1,433	2,906	3,535
31,600	31,650	0	625	1,840	2,470	0	1,425	2,895	3,525
31,650	31,700	0	617	1,830	2,459	0	1,417	2,885	3,514
31,700	31,750	0	609	1,819	2,449	0	1,409	2,874	3,504
31,750	31,800	0	601	1,809	2,438	0	1,401	2,864	3,493
31,800	31,850	0	593	1,798	2,428	0	1,393	2,853	3,483
31,850	31,900	0	585	1,787	2,417	0	1,385	2,843	3,472
31,900	31,950	0	577	1,777	2,406	0	1,377	2,832	3,462
31,950	32,000	0	569	1,766	2,396	0	1,370	2,822	3,451
32,000	32,050	0	561	1,756	2,385	0	1,362	2,811	3,441
32,050	32,100	0	553	1,745	2,375	0	1,354	2,800	3,430
32,100	32,150	0	545	1,735	2,364	0	1,346	2,790	3,419
32,150	32,200	0	537	1,724	2,354	0	1,338	2,779	3,409
32,200	32,250	0	529	1,714	2,343	0	1,330	2,769	3,398

Need more information or forms? See page 93.   - 62 -

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–			
32,250	32,300	0	521	1,703	2,333	0	1,322	2,758	3,388
32,300	32,350	0	513	1,693	2,322	0	1,314	2,748	3,377
32,350	32,400	0	505	1,682	2,312	0	1,306	2,737	3,367
32,400	32,450	0	497	1,672	2,301	0	1,298	2,727	3,356
32,450	32,500	0	489	1,661	2,291	0	1,290	2,716	3,346
32,500	32,550	0	481	1,651	2,280	0	1,282	2,706	3,335
32,550	32,600	0	473	1,640	2,270	0	1,274	2,695	3,325
32,600	32,650	0	465	1,630	2,259	0	1,266	2,685	3,314
32,650	32,700	0	457	1,619	2,249	0	1,258	2,674	3,304
32,700	32,750	0	449	1,608	2,238	0	1,250	2,664	3,293
32,750	32,800	0	441	1,598	2,227	0	1,242	2,653	3,283
32,800	32,850	0	433	1,587	2,217	0	1,234	2,643	3,272
32,850	32,900	0	425	1,577	2,206	0	1,226	2,632	3,262
32,900	32,950	0	417	1,566	2,196	0	1,218	2,621	3,251
32,950	33,000	0	409	1,556	2,185	0	1,210	2,611	3,240
33,000	33,050	0	401	1,545	2,175	0	1,202	2,600	3,230
33,050	33,100	0	393	1,535	2,164	0	1,194	2,590	3,219
33,100	33,150	0	385	1,524	2,154	0	1,186	2,579	3,209
33,150	33,200	0	377	1,514	2,143	0	1,178	2,569	3,198
33,200	33,250	0	369	1,503	2,133	0	1,170	2,558	3,188
33,250	33,300	0	361	1,493	2,122	0	1,162	2,548	3,177
33,300	33,350	0	353	1,482	2,112	0	1,154	2,537	3,167
33,350	33,400	0	345	1,472	2,101	0	1,146	2,527	3,156
33,400	33,450	0	337	1,461	2,091	0	1,138	2,516	3,146
33,450	33,500	0	329	1,451	2,080	0	1,130	2,506	3,135
33,500	33,550	0	321	1,440	2,070	0	1,122	2,495	3,125
33,550	33,600	0	313	1,429	2,059	0	1,114	2,485	3,114
33,600	33,650	0	305	1,419	2,048	0	1,106	2,474	3,104
33,650	33,700	0	297	1,408	2,038	0	1,098	2,464	3,093
33,700	33,750	0	289	1,398	2,027	0	1,090	2,453	3,082
33,750	33,800	0	281	1,387	2,017	0	1,082	2,442	3,072
33,800	33,850	0	273	1,377	2,006	0	1,074	2,432	3,061
33,850	33,900	0	265	1,366	1,996	0	1,066	2,421	3,051
33,900	33,950	0	257	1,356	1,985	0	1,058	2,411	3,040
33,950	34,000	0	249	1,345	1,975	0	1,050	2,400	3,030
34,000	34,050	0	241	1,335	1,964	0	1,042	2,390	3,019
34,050	34,100	0	233	1,324	1,954	0	1,034	2,379	3,009
34,100	34,150	0	225	1,314	1,943	0	1,026	2,369	2,998
34,150	34,200	0	217	1,303	1,933	0	1,018	2,358	2,988
34,200	34,250	0	209	1,293	1,922	0	1,010	2,348	2,977
34,250	34,300	0	201	1,282	1,912	0	1,002	2,337	2,967
34,300	34,350	0	193	1,272	1,901	0	994	2,327	2,956
34,350	34,400	0	185	1,261	1,890	0	986	2,316	2,946
34,400	34,450	0	177	1,250	1,880	0	978	2,306	2,935
34,450	34,500	0	169	1,240	1,869	0	970	2,295	2,925
34,500	34,550	0	161	1,229	1,859	0	962	2,285	2,914
34,550	34,600	0	153	1,219	1,848	0	954	2,274	2,903
34,600	34,650	0	145	1,208	1,838	0	946	2,263	2,893
34,650	34,700	0	137	1,198	1,827	0	938	2,253	2,882
34,700	34,750	0	129	1,187	1,817	0	930	2,242	2,872
34,750	34,800	0	121	1,177	1,806	0	922	2,232	2,861
34,800	34,850	0	113	1,166	1,796	0	914	2,221	2,851
34,850	34,900	0	105	1,156	1,785	0	906	2,211	2,840
34,900	34,950	0	97	1,145	1,775	0	898	2,200	2,830
34,950	35,000	0	90	1,135	1,764	0	890	2,190	2,819
35,000	35,050	0	82	1,124	1,754	0	882	2,179	2,809
35,050	35,100	0	74	1,114	1,743	0	874	2,169	2,798
35,100	35,150	0	66	1,103	1,733	0	866	2,158	2,788
35,150	35,200	0	58	1,093	1,722	0	858	2,148	2,777
35,200	35,250	0	50	1,082	1,711	0	850	2,137	2,767

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–			
35,250	35,300	0	42	1,071	1,701	0	842	2,127	2,756
35,300	35,350	0	34	1,061	1,690	0	834	2,116	2,746
35,350	35,400	0	26	1,050	1,680	0	826	2,106	2,735
35,400	35,450	0	18	1,040	1,669	0	818	2,095	2,724
35,450	35,500	0	10	1,029	1,659	0	810	2,084	2,714
35,500	35,550	0	*	1,019	1,648	0	802	2,074	2,703
35,550	35,600	0	0	1,008	1,638	0	794	2,063	2,693
35,600	35,650	0	0	998	1,627	0	786	2,053	2,682
35,650	35,700	0	0	987	1,617	0	778	2,042	2,672
35,700	35,750	0	0	977	1,606	0	770	2,032	2,661
35,750	35,800	0	0	966	1,596	0	762	2,021	2,651
35,800	35,850	0	0	956	1,585	0	754	2,011	2,640
35,850	35,900	0	0	945	1,575	0	746	2,000	2,630
35,900	35,950	0	0	935	1,564	0	738	1,990	2,619
35,950	36,000	0	0	924	1,554	0	730	1,979	2,609
36,000	36,050	0	0	914	1,543	0	722	1,969	2,598
36,050	36,100	0	0	903	1,532	0	714	1,958	2,588
36,100	36,150	0	0	892	1,522	0	706	1,948	2,577
36,150	36,200	0	0	882	1,511	0	698	1,937	2,567
36,200	36,250	0	0	871	1,501	0	690	1,926	2,556
36,250	36,300	0	0	861	1,490	0	682	1,916	2,545
36,300	36,350	0	0	850	1,480	0	674	1,905	2,535
36,350	36,400	0	0	840	1,469	0	666	1,895	2,524
36,400	36,450	0	0	829	1,459	0	658	1,884	2,514
36,450	36,500	0	0	819	1,448	0	650	1,874	2,503
36,500	36,550	0	0	808	1,438	0	642	1,863	2,493
36,550	36,600	0	0	798	1,427	0	634	1,853	2,482
36,600	36,650	0	0	787	1,417	0	626	1,842	2,472
36,650	36,700	0	0	777	1,406	0	618	1,832	2,461
36,700	36,750	0	0	766	1,396	0	610	1,821	2,451
36,750	36,800	0	0	756	1,385	0	602	1,811	2,440
36,800	36,850	0	0	745	1,375	0	594	1,800	2,430
36,850	36,900	0	0	734	1,364	0	586	1,790	2,419
36,900	36,950	0	0	724	1,353	0	578	1,779	2,409
36,950	37,000	0	0	713	1,343	0	571	1,769	2,398
37,000	37,050	0	0	703	1,332	0	563	1,758	2,388
37,050	37,100	0	0	692	1,322	0	555	1,747	2,377
37,100	37,150	0	0	682	1,311	0	547	1,737	2,366
37,150	37,200	0	0	671	1,301	0	539	1,726	2,356
37,200	37,250	0	0	661	1,290	0	531	1,716	2,345
37,250	37,300	0	0	650	1,280	0	523	1,705	2,335
37,300	37,350	0	0	640	1,269	0	515	1,695	2,324
37,350	37,400	0	0	629	1,259	0	507	1,684	2,314
37,400	37,450	0	0	619	1,248	0	499	1,674	2,303
37,450	37,500	0	0	608	1,238	0	491	1,663	2,293
37,500	37,550	0	0	598	1,227	0	483	1,653	2,282
37,550	37,600	0	0	587	1,217	0	475	1,642	2,272
37,600	37,650	0	0	577	1,206	0	467	1,632	2,261
37,650	37,700	0	0	566	1,196	0	459	1,621	2,251
37,700	37,750	0	0	555	1,185	0	451	1,611	2,240
37,750	37,800	0	0	545	1,174	0	443	1,600	2,230
37,800	37,850	0	0	534	1,164	0	435	1,590	2,219
37,850	37,900	0	0	524	1,153	0	427	1,579	2,209
37,900	37,950	0	0	513	1,143	0	419	1,568	2,198
37,950	38,000	0	0	503	1,132	0	411	1,558	2,187

*If the amount you are looking up from the worksheet is at least $35,500 but less than $35,535, your credit is $3. Otherwise, you cannot take the credit.

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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—			
38,000	38,050	0	0	492	1,122	0	403	1,547	2,177
38,050	38,100	0	0	482	1,111	0	395	1,537	2,166
38,100	38,150	0	0	471	1,101	0	387	1,526	2,156
38,150	38,200	0	0	461	1,090	0	379	1,516	2,145
38,200	38,250	0	0	450	1,080	0	371	1,505	2,135
38,250	38,300	0	0	440	1,069	0	363	1,495	2,124
38,300	38,350	0	0	429	1,059	0	355	1,484	2,114
38,350	38,400	0	0	419	1,048	0	347	1,474	2,103
38,400	38,450	0	0	408	1,038	0	339	1,463	2,093
38,450	38,500	0	0	398	1,027	0	331	1,453	2,082
38,500	38,550	0	0	387	1,017	0	323	1,442	2,072
38,550	38,600	0	0	376	1,006	0	315	1,432	2,061
38,600	38,650	0	0	366	995	0	307	1,421	2,051
38,650	38,700	0	0	355	985	0	299	1,411	2,040
38,700	38,750	0	0	345	974	0	291	1,400	2,029
38,750	38,800	0	0	334	964	0	283	1,389	2,019
38,800	38,850	0	0	324	953	0	275	1,379	2,008
38,850	38,900	0	0	313	943	0	267	1,368	1,998
38,900	38,950	0	0	303	932	0	259	1,358	1,987
38,950	39,000	0	0	292	922	0	251	1,347	1,977
39,000	39,050	0	0	282	911	0	243	1,337	1,966
39,050	39,100	0	0	271	901	0	235	1,326	1,956
39,100	39,150	0	0	261	890	0	227	1,316	1,945
39,150	39,200	0	0	250	880	0	219	1,305	1,935
39,200	39,250	0	0	240	869	0	211	1,295	1,924
39,250	39,300	0	0	229	859	0	203	1,284	1,914
39,300	39,350	0	0	219	848	0	195	1,274	1,903
39,350	39,400	0	0	208	837	0	187	1,263	1,893
39,400	39,450	0	0	197	827	0	179	1,253	1,882
39,450	39,500	0	0	187	816	0	171	1,242	1,872
39,500	39,550	0	0	176	806	0	163	1,232	1,861
39,550	39,600	0	0	166	795	0	155	1,221	1,850
39,600	39,650	0	0	155	785	0	147	1,210	1,840
39,650	39,700	0	0	145	774	0	139	1,200	1,829
39,700	39,750	0	0	134	764	0	131	1,189	1,819
39,750	39,800	0	0	124	753	0	123	1,179	1,808
39,800	39,850	0	0	113	743	0	115	1,168	1,798
39,850	39,900	0	0	103	732	0	107	1,158	1,787
39,900	39,950	0	0	92	722	0	99	1,147	1,777
39,950	40,000	0	0	82	711	0	91	1,137	1,766
40,000	40,050	0	0	71	701	0	83	1,126	1,756
40,050	40,100	0	0	61	690	0	75	1,116	1,745
40,100	40,150	0	0	50	680	0	67	1,105	1,735
40,150	40,200	0	0	40	669	0	59	1,095	1,724
40,200	40,250	0	0	29	658	0	51	1,084	1,714
40,250	40,300	0	0	18	648	0	43	1,074	1,703
40,300	40,350	0	0	8	637	0	35	1,063	1,693
40,350	40,400	0	0	*	627	0	27	1,053	1,682
40,400	40,450	0	0	0	616	0	19	1,042	1,671
40,450	40,500	0	0	0	606	0	11	1,031	1,661
40,500	40,550	0	0	0	595	0	**	1,021	1,650
40,550	40,600	0	0	0	585	0	0	1,010	1,640
40,600	40,650	0	0	0	574	0	0	1,000	1,629
40,650	40,700	0	0	0	564	0	0	989	1,619
40,700	40,750	0	0	0	553	0	0	979	1,608

*If the amount you are looking up from the worksheet is at least $40,350 but less than $40,363, your credit is $1. Otherwise, you cannot take the credit.
**If the amount you are looking up from the worksheet is at least $40,500 but less than $40,545, your credit is $4. Otherwise, you cannot take the credit.

(Continued on next page)

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–			
40,750	40,800	0	0	0	543	0	0	968	1,598
40,800	40,850	0	0	0	532	0	0	958	1,587
40,850	40,900	0	0	0	522	0	0	947	1,577
40,900	40,950	0	0	0	511	0	0	937	1,566
40,950	41,000	0	0	0	501	0	0	926	1,556
41,000	41,050	0	0	0	490	0	0	916	1,545
41,050	41,100	0	0	0	479	0	0	905	1,535
41,100	41,150	0	0	0	469	0	0	895	1,524
41,150	41,200	0	0	0	458	0	0	884	1,514
41,200	41,250	0	0	0	448	0	0	873	1,503
41,250	41,300	0	0	0	437	0	0	863	1,492
41,300	41,350	0	0	0	427	0	0	852	1,482
41,350	41,400	0	0	0	416	0	0	842	1,471
41,400	41,450	0	0	0	406	0	0	831	1,461
41,450	41,500	0	0	0	395	0	0	821	1,450
41,500	41,550	0	0	0	385	0	0	810	1,440
41,550	41,600	0	0	0	374	0	0	800	1,429
41,600	41,650	0	0	0	364	0	0	789	1,419
41,650	41,700	0	0	0	353	0	0	779	1,408
41,700	41,750	0	0	0	343	0	0	768	1,398
41,750	41,800	0	0	0	332	0	0	758	1,387
41,800	41,850	0	0	0	322	0	0	747	1,377
41,850	41,900	0	0	0	311	0	0	737	1,366
41,900	41,950	0	0	0	300	0	0	726	1,356
41,950	42,000	0	0	0	290	0	0	716	1,345
42,000	42,050	0	0	0	279	0	0	705	1,335
42,050	42,100	0	0	0	269	0	0	694	1,324
42,100	42,150	0	0	0	258	0	0	684	1,313
42,150	42,200	0	0	0	248	0	0	673	1,303
42,200	42,250	0	0	0	237	0	0	663	1,292
42,250	42,300	0	0	0	227	0	0	652	1,282
42,300	42,350	0	0	0	216	0	0	642	1,271
42,350	42,400	0	0	0	206	0	0	631	1,261
42,400	42,450	0	0	0	195	0	0	621	1,250
42,450	42,500	0	0	0	185	0	0	610	1,240
42,500	42,550	0	0	0	174	0	0	600	1,229
42,550	42,600	0	0	0	164	0	0	589	1,219
42,600	42,650	0	0	0	153	0	0	579	1,208
42,650	42,700	0	0	0	143	0	0	568	1,198
42,700	42,750	0	0	0	132	0	0	558	1,187
42,750	42,800	0	0	0	121	0	0	547	1,177
42,800	42,850	0	0	0	111	0	0	537	1,166
42,850	42,900	0	0	0	100	0	0	526	1,156
42,900	42,950	0	0	0	90	0	0	515	1,145
42,950	43,000	0	0	0	79	0	0	505	1,134
43,000	43,050	0	0	0	69	0	0	494	1,124
43,050	43,100	0	0	0	58	0	0	484	1,113
43,100	43,150	0	0	0	48	0	0	473	1,103
43,150	43,200	0	0	0	37	0	0	463	1,092
43,200	43,250	0	0	0	27	0	0	452	1,082
43,250	43,300	0	0	0	16	0	0	442	1,071
43,300	43,350	0	0	0	6	0	0	431	1,061
43,350	43,400	0	0	0	0	0	0	421	1,050
43,400	43,450	0	0	0	0	0	0	410	1,040
43,450	43,500	0	0	0	0	0	0	400	1,029
43,500	43,550	0	0	0	0	0	0	389	1,019
43,550	43,600	0	0	0	0	0	0	379	1,008
43,600	43,650	0	0	0	0	0	0	368	998
43,650	43,700	0	0	0	0	0	0	358	987
43,700	43,750	0	0	0	0	0	0	347	976

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–			
43,750	43,800	0	0	0	0	0	0	336	966
43,800	43,850	0	0	0	0	0	0	326	955
43,850	43,900	0	0	0	0	0	0	315	945
43,900	43,950	0	0	0	0	0	0	305	934
43,950	44,000	0	0	0	0	0	0	294	924
44,000	44,050	0	0	0	0	0	0	284	913
44,050	44,100	0	0	0	0	0	0	273	903
44,100	44,150	0	0	0	0	0	0	263	892
44,150	44,200	0	0	0	0	0	0	252	882
44,200	44,250	0	0	0	0	0	0	242	871
44,250	44,300	0	0	0	0	0	0	231	861
44,300	44,350	0	0	0	0	0	0	221	850
44,350	44,400	0	0	0	0	0	0	210	840
44,400	44,450	0	0	0	0	0	0	200	829
44,450	44,500	0	0	0	0	0	0	189	819
44,500	44,550	0	0	0	0	0	0	179	808
44,550	44,600	0	0	0	0	0	0	168	797
44,600	44,650	0	0	0	0	0	0	157	787
44,650	44,700	0	0	0	0	0	0	147	776
44,700	44,750	0	0	0	0	0	0	136	766
44,750	44,800	0	0	0	0	0	0	126	755
44,800	44,850	0	0	0	0	0	0	115	745
44,850	44,900	0	0	0	0	0	0	105	734
44,900	44,950	0	0	0	0	0	0	94	724
44,950	45,000	0	0	0	0	0	0	84	713
45,000	45,050	0	0	0	0	0	0	73	703
45,050	45,100	0	0	0	0	0	0	63	692
45,100	45,150	0	0	0	0	0	0	52	682
45,150	45,200	0	0	0	0	0	0	42	671
45,200	45,250	0	0	0	0	0	0	31	661
45,250	45,300	0	0	0	0	0	0	21	650
45,300	45,350	0	0	0	0	0	0	10	640
45,350	45,400	0	0	0	0	0	0	*	629
45,400	45,450	0	0	0	0	0	0	0	618
45,450	45,500	0	0	0	0	0	0	0	608
45,500	45,550	0	0	0	0	0	0	0	597
45,550	45,600	0	0	0	0	0	0	0	587
45,600	45,650	0	0	0	0	0	0	0	576
45,650	45,700	0	0	0	0	0	0	0	566
45,700	45,750	0	0	0	0	0	0	0	555
45,750	45,800	0	0	0	0	0	0	0	545
45,800	45,850	0	0	0	0	0	0	0	534
45,850	45,900	0	0	0	0	0	0	0	524
45,900	45,950	0	0	0	0	0	0	0	513
45,950	46,000	0	0	0	0	0	0	0	503
46,000	46,050	0	0	0	0	0	0	0	492
46,050	46,100	0	0	0	0	0	0	0	482
46,100	46,150	0	0	0	0	0	0	0	471
46,150	46,200	0	0	0	0	0	0	0	461
46,200	46,250	0	0	0	0	0	0	0	450
46,250	46,300	0	0	0	0	0	0	0	439
46,300	46,350	0	0	0	0	0	0	0	429
46,350	46,400	0	0	0	0	0	0	0	418
46,400	46,450	0	0	0	0	0	0	0	408
46,450	46,500	0	0	0	0	0	0	0	397

*If the amount you are looking up from the worksheet is at least $45,350 but less than $45,373, your credit is $2. Otherwise, you cannot take the credit.

2010 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–			
46,500	46,550	0	0	0	0	0	0	0	387
46,550	46,600	0	0	0	0	0	0	0	376
46,600	46,650	0	0	0	0	0	0	0	366
46,650	46,700	0	0	0	0	0	0	0	355
46,700	46,750	0	0	0	0	0	0	0	345
46,750	46,800	0	0	0	0	0	0	0	334
46,800	46,850	0	0	0	0	0	0	0	324
46,850	46,900	0	0	0	0	0	0	0	313
46,900	46,950	0	0	0	0	0	0	0	303
46,950	47,000	0	0	0	0	0	0	0	292
47,000	47,050	0	0	0	0	0	0	0	282
47,050	47,100	0	0	0	0	0	0	0	271
47,100	47,150	0	0	0	0	0	0	0	260
47,150	47,200	0	0	0	0	0	0	0	250
47,200	47,250	0	0	0	0	0	0	0	239
47,250	47,300	0	0	0	0	0	0	0	229
47,300	47,350	0	0	0	0	0	0	0	218
47,350	47,400	0	0	0	0	0	0	0	208
47,400	47,450	0	0	0	0	0	0	0	197
47,450	47,500	0	0	0	0	0	0	0	187
47,500	47,550	0	0	0	0	0	0	0	176
47,550	47,600	0	0	0	0	0	0	0	166
47,600	47,650	0	0	0	0	0	0	0	155
47,650	47,700	0	0	0	0	0	0	0	145
47,700	47,750	0	0	0	0	0	0	0	134
47,750	47,800	0	0	0	0	0	0	0	124
47,800	47,850	0	0	0	0	0	0	0	113
47,850	47,900	0	0	0	0	0	0	0	103
47,900	47,950	0	0	0	0	0	0	0	92
47,950	48,000	0	0	0	0	0	0	0	81
48,000	48,050	0	0	0	0	0	0	0	71
48,050	48,100	0	0	0	0	0	0	0	60
48,100	48,150	0	0	0	0	0	0	0	50
48,150	48,200	0	0	0	0	0	0	0	39
48,200	48,250	0	0	0	0	0	0	0	29
48,250	48,300	0	0	0	0	0	0	0	18
48,300	48,350	0	0	0	0	0	0	0	8
48,350	48,362	0	0	0	0	0	0	0	1