

## Lines 60a and 60b— Earned Income Credit (EIC)

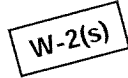
### What Is the EIC?

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.

**You Will Need:**



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. You may also have to pay penalties.

### Step 1 All Filers

1. Is the amount on Form 1040, line 34, less than \$31,152 (or \$10,380 if a child did not live with you in 2000)?  
 **Yes.** Continue  **No.** 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 (see page 43)?  
 **Yes.** Continue  **No.** You cannot take the credit. Put "No" directly to the right of line 60a.
3. Is your filing status married filing separately?  
 **Yes.** You cannot take the credit.  **No.** Continue
4. Are you filing Form 2555 or 2555-EZ (relating to foreign earned income)?  
 **Yes.** You cannot take the credit.  **No.** Continue
5. Were you a nonresident alien for any part of 2000?  
 **Yes.** See *Nonresident Aliens on page 43.*  **No.** Go to Step 2.

### Step 2 Investment Income

1. Add the amounts from Form 1040:  
 Line 8a \_\_\_\_\_  
 Line 8b + \_\_\_\_\_  
 Line 9 + \_\_\_\_\_  
 Line 13 + \_\_\_\_\_  
**Investment Income** =

2. Is your investment income more than \$2,400?  
 **Yes.** Continue  **No.** Skip the next question; go to Step 3.
3. Are you filing Form 4797 (relating to sales of business property)?  
 **Yes.** See Form 4797 Filers on page 43.  **No.** You cannot take the credit.

### Step 3 Who Must Use Pub. 596

Some people must use Pub. 596, Earned Income Credit, to see if they can take the credit and how to figure it. To see if you must use Pub. 596, answer the following questions.

1. Are you filing Schedule E?  
 **No.** Continue  **Yes.**
2. Are you claiming a loss on Form 1040, line 12, 13, or 18?  
 **No.** Continue  **Yes.**
3. Are you reporting income or a loss from the rental of personal property not used in a trade or business?  
 **No.** Continue  **Yes.**
4. Did you, or your spouse if filing a joint return, receive a distribution from a pension, annuity, or IRA that is not fully taxable?  
 **No.** Continue  **Yes.**
5. Are you reporting income on Form 1040, line 21, from Form 8814 (relating to election to report child's interest and dividends)?  
 **No.** Continue  **Yes.**
6. Did you enter an amount other than zero on Form 1040, line 41?  
 **No.** Continue  **Yes.**
7. Did a child live with you in 2000?  
 **Yes.** Go to Step 4 on page 41.  **No.** Go to Step 5 on page 41.

You must use Pub. 596 to see if you can take the credit and how to figure it.



To get Pub. 596, see page 7.

Continued from page 40

**Step 4 Qualifying Child**

A qualifying child is a child who is your...

- Son                      Grandchild
- Daughter              Stepchild
- Adopted child        Foster child (see page 43)
- If the child was married, see page 43.



was at the end of 2000...

Under age 19

or

Under age 24 and a student (see page 43)

or

Any age and permanently and totally disabled (see page 43)



who...

Lived with you in the United States for more than half of 2000 or, if a foster child, for all of 2000. If the child did not live with you for the required time, see Exception to "Time Lived With You" Condition on page 43.

1. Look at the qualifying child conditions above. Could you, or your spouse if filing a joint return, be a qualifying child of another person in 2000?

- Yes.** You cannot take the credit. Put "No" directly to the right of line 60a.
- No.** Continue →

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

- Yes.** Continue →
- No.** Skip the next question; go to Step 5, question 2.

3. Does the child meet the conditions to be a qualifying child of any other person (other than your spouse if filing a joint return) for 2000?

- Yes.** See *Qualifying Child of More Than One Person* on page 43.
- No.** This child is your qualifying child. The child must have a social security number as defined on page 43 unless the child was born and died in 2000. Skip Step 5; go to Step 6.

**Step 5 Filers Without a Qualifying Child**

1. Look at the qualifying child conditions in Step 4. Could you, or your spouse if filing a joint return, be a qualifying child of another person in 2000?

- Yes.** You cannot take the credit. Put "No" directly to the right of line 60a.
- No.** Continue →

2. Can you, or your spouse if filing a joint return, be claimed as a dependent on someone else's 2000 tax return?

- Yes.** You cannot take the credit.
- 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 2000?

- Yes.** Continue →
- No.** You cannot take the credit. Put "No" directly to the right of line 60a.

4. Was your home, and your spouse's if filing a joint return, in the United States for more than half of 2000? Members of the military stationed outside the United States, see page 43 before you answer.

- Yes.** Go to Step 6.
- No.** You cannot take the credit. Put "No" directly to the right of line 60a.

**Step 6 Modified Adjusted Gross Income**

1. Add the amounts from Line 8b \_\_\_\_\_  
Form 1040:                      Line 34 + \_\_\_\_\_

**Modified Adjusted Gross Income** = 

|          |  |
|----------|--|
| Box<br>A |  |
|----------|--|

2. If you have:
- 2 or more qualifying children, is Box A less than \$31,152?
  - 1 qualifying child, is Box A less than \$27,413?
  - No qualifying children, is Box A less than \$10,380?
- Yes.** Go to Step 7 on page 42.
  - No.** You cannot take the credit.

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### Step 7 Nontaxable and Taxable Earned Income

- Add all your nontaxable earned income, including your spouse's if filing a joint return. This includes anything of value (money, goods, or services) that is not taxable that you received from your employer for your work. Types of nontaxable earned income are listed below.
  - Salary deferrals, such as a 401(k) plan or the Federal Thrift Savings Plan, shown in box 13 of your W-2 form. See page 43.
  - Salary reductions, such as under a cafeteria plan, unless they are included in box 1 of your W-2 form. See page 43.
  - Mandatory contributions to a state or local retirement plan.
  - Military employee basic housing, subsistence, and combat zone compensation. These amounts are shown in box 13 of your W-2 form with code Q.
  - Meals and lodging provided for the convenience of your employer.
  - Housing allowances or rental value of a parsonage for clergy members. If filing Schedule SE, see Clergy on this page.
  - Excludable dependent care benefits from Form 2441, line 18, employer-provided adoption benefits from Form 8839, line 26, and educational assistance benefits (these benefits may be shown in box 14 of your W-2 form).
  - Certain amounts received by Native Americans. See Pub. 596.

**Note.** Nontaxable earned income does not include welfare benefits or workfare payments (see page 43), or qualified foster care payments.

Nontaxable Earned Income = Box B

Enter the amount and type of your nontaxable earned income on Form 1040, line 60b.



- Are you filing Schedule SE because you had church employee income of \$108.28 or more?
  - Yes.** See *Church Employees* on this page.
  - No.** Continue

3. Figure taxable earned income:  
Form 1040, line 7 \_\_\_\_\_

Subtract:

- Any taxable scholarship or fellowship grant not reported on a W-2 form
- Any amount paid to an inmate in a penal institution for work (put "PRI" and the amount subtracted on the dotted line next to line 7 of Form 1040)

Taxable Earned Income = Box C

- Were you self-employed, or are you filing Schedule SE because you had church employee income, or are you filing Schedule C or C-EZ as a statutory employee?
  - Yes.** Skip Steps 8 and 9; go to Worksheet B on page 45.
  - No.** Go to Step 8.

### Step 8 Total Earned Income

- Nontaxable Earned Income (Step 7, Box B) \_\_\_\_\_  
Taxable Earned Income (Step 7, Box C) + \_\_\_\_\_

Total Earned Income = Box D

- If you have:
  - 2 or more qualifying children, is Box D less than \$31,152?
  - 1 qualifying child, is Box D less than \$27,413?
  - No qualifying children, is Box D less than \$10,380?

**Yes.** Go to Step 9.       **No.** STOP

You cannot take the credit. Put "No" directly to the right of line 60a.

### Step 9 How To Figure the Credit

- Do you want the IRS to figure the credit for you?
  - Yes.** See *Credit Figured by the IRS* below.
  - No.** Go to *Worksheet A* on page 44.

### Definitions and Special Rules

(listed in alphabetical order)

**Adopted Child.** Any child placed with you by an authorized placement agency for legal adoption. An authorized placement agency includes any person authorized by state law to place children for legal adoption. The adoption does not have to be final.

**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 7, line 3. Be sure to answer "Yes" on line 4 of Step 7.

**Clergy.** 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:

- Put "Clergy" directly to the right of line 60a of Form 1040.
- Do not include any housing allowance or rental value of the parsonage as nontaxable earned income in Box B if it is required to be included on Schedule SE, line 2.
- Determine how much of the amount on Form 1040, line 7, was also reported on Schedule SE, line 2.
- Subtract that amount from the amount on Form 1040, line 7. Enter the result in the first space of Step 7, line 3.
- Be sure to answer "Yes" on line 4 of Step 7.

**Credit Figured by the IRS.** To have the IRS figure the credit for you:

- Put "EIC" directly to the right of line 60a of Form 1040.
- Be sure you entered the amount and the type of any nontaxable earned income (Step 7, Box B, on this page) on Form 1040, line 60b.
- If you have a qualifying child, complete and attach Schedule EIC. If your 1997, 1998, or 1999 EIC was reduced or disallowed, see Form 8862, Who Must File, on page 43.

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**Exception to "Time Lived With You" Condition.** A child is considered to have lived with you for all of 2000 if the child was born or died in 2000 and your home was this child's home for the entire time he or she was alive in 2000. Temporary absences, such as for school, vacation, medical care, or detention in a juvenile facility, count as time lived at home. If you were in the military stationed outside the United States, see Members of the Military below.

**Form 4797 Filers.** If the amount on Form 1040, line 13, includes an amount from Form 4797, you must use Pub. 596 to see if you can take the EIC and how to figure it. To get Pub. 596, see page 7. Otherwise, stop; you cannot take the EIC.

**Form 8862, Who Must File.** You must file Form 8862 if your 1997, 1998, or 1999 EIC was reduced or disallowed for any reason other than a math or clerical error. But do not file Form 8862 if, after your EIC was reduced or disallowed in an earlier year:

- You filed Form 8862 (or other documents) and your EIC was then allowed and
- Your EIC has not been reduced or disallowed again for any reason other than a math or clerical error.

Also, do not file Form 8862 or take the credit if it was determined that your error was due to reckless or intentional disregard of the EIC rules or fraud.

**Foster Child.** Any child you cared for as your own child **and** who is (1) your brother, sister, stepbrother, or stepsister; (2) a descendant (such as a child, including an adopted child) of your brother, sister, stepbrother, or stepsister; or (3) a child placed with you by an authorized placement agency. For example, if you acted as the parent of your niece or nephew, this child is considered your foster child.

**Grandchild.** Any descendant of your son, daughter, or adopted child. For example, a grandchild includes your great-grandchild, great-great-grandchild, etc.

**Married Child.** A child who was married at the end of 2000 is a qualifying child only if (1) you can claim him or her as your dependent on Form 1040, line 6c, or (2) this child's other parent claims him or her as a dependent under the rules in Pub. 501 for children of divorced or separated parents.

**Members of the Military.** If you were on extended active duty outside the United States, your home is considered to be in the United States during that duty period. Extended active duty is military duty ordered for an indefinite period or for a period of more than 90 days. Once you begin serving extended active duty, you are considered to be on extended active duty even if you serve fewer than 90 days.

**Nonresident Aliens.** If your filing status is married filing jointly, go to Step 2 on page 40. Otherwise, stop; you cannot take the EIC.

**Permanently and Totally Disabled Child.** A child who cannot engage in any substantial gainful activity because of a physical or mental condition and a doctor has determined that this condition:

- Has lasted or can be expected to last continuously for at least a year or
- Can lead to death.

**Qualifying Child of More Than One Person.** If the child meets the conditions to be a qualifying child of more than one person, only the person who had the **highest** modified AGI (adjusted gross income) for 2000 may treat that child as a qualifying child. The other person(s) cannot take the EIC for people who do not have a qualifying child. If the other person is your spouse and you are filing a joint return, this rule does not apply. If you have the highest modified AGI, this child is your qualifying child. The child must have a social security number as defined on this page unless the child was born and died in 2000. Skip Step 5; go to Step 6 on page 41. If you do not have the highest modified AGI, stop; you cannot take the EIC. Put "No" directly to the right of line 60a.

**Modified AGI** is the total of the amounts on Form 1040, lines 8b and 34, increased by:

- Any loss claimed on Form 1040, line 13,
- Any loss from the rental of personal property not used in a trade or business,
- 75% of any losses on Form 1040, lines 12 and 18,
- Certain nontaxable distributions from a pension, annuity, or IRA (see Pub. 596), and
- Certain amounts reported on Schedule E (see Pub. 596).

**Example.** You and your 5-year-old daughter moved in with your mother in April 2000. You are not a qualifying child of your mother. Your daughter meets the conditions to be a qualifying child for both you and your mother. Your modified AGI for 2000 was \$8,000 and your mother's was \$14,000. Because your mother's modified AGI was higher, your daughter is your mother's qualifying child. You **cannot** take any EIC, even if your mother does not claim the credit. You would put "No" directly to the right of line 60a.

**Salary Deferrals.** Contributions from your pay to certain retirement plans, such as a 401(k) plan or the Federal Thrift Savings Plan, shown in box 13 of your W-2 form. The "Deferred compensation" box in box 15 of your W-2 form should be checked.

**Salary Reductions.** Amounts you could have been paid but chose instead to have your employer contribute to certain benefit plans, such as a cafeteria plan. A cafeteria plan is a plan that allows you to choose to receive either cash or certain benefits that are not taxed (such as accident and health insurance).

**Social Security Number (SSN).** For purposes of taking the EIC, an SSN is a number issued by the Social Security Administration to a U.S. citizen or to a person who has permission from the Immigration and Naturalization Service to work in the United States. It does not include an SSN issued only to allow a person to apply for or receive Federally funded benefits. If your social security card, or your spouse's if filing a joint return, says "Not valid for employment," you cannot take the EIC.

To find out how to get an SSN, see page 19. If you will not have an SSN by April 16, 2001, see What if You Cannot File on Time? on page 15.

**Student.** A child who during any 5 months of 2000:

- 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 technical, trade, and mechanical schools. It does not include on-the-job training courses, correspondence schools, or night schools.

**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.

- Temporary Assistance for Needy Families (TANF).
- Medicaid and supplemental security income (SSI).
- Food stamps and low-income housing.

**Workfare Payments.** Cash payments certain people receive from a state or local agency that administers public assistance programs funded under the Federal Temporary Assistance for Needy Families (TANF) program in return for certain work activities such as:

- Work experience activities (including work associated with remodeling or repairing publicly assisted housing) if sufficient private sector employment is not available or
- Community service program activities.

# Worksheet **A**—Earned Income Credit (EIC)—Lines 60a and 60b

Keep for Your Records

**Before you begin:** ✓ Be sure you are using the correct worksheet. **Do not** use this worksheet if you were self-employed, or you are filing Schedule SE because you had church employee income, or you are filing Schedule C or C-EZ as a statutory employee. Instead, use Worksheet B on page 45.



## Part 1

### All Filers Using Worksheet A

1. Enter your total earned income from Step 8, Box D, on page 42. 1

2. Look up the amount on line 1 above in the EIC Table on pages 47–49 to find the credit. Enter the credit here. 2

If line 2 is zero, You cannot take the credit. Put "No" directly to the right of line 60a.

3. Enter your modified adjusted gross income from Step 6, Box A, on page 41. 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. Is the amount on line 3 less than:

- \$5,800 if you do not have a qualifying child or
- \$12,700 if you have one or more qualifying children?

**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 47–49 to find the credit. Enter the credit here. 5

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

## Part 3

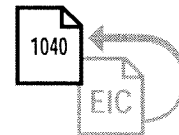
### Your Earned Income Credit

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

**Reminder—**

- ✓ Be sure you entered the amount and the type of any nontaxable earned income (Step 7, Box B, on page 42) on Form 1040, line 60b.
- ✓ If you have a qualifying child, complete and attach Schedule EIC.

Enter this amount on Form 1040, line 60a.



If your 1997, 1998, or 1999 EIC was reduced or disallowed, see page 43 to find out if you must file Form 8862 to take the credit for 2000.

# Worksheet B—Earned Income Credit (EIC)—Lines 60a and 60b

Keep for Your Records

Use this worksheet if you were self-employed, or you are filing Schedule SE because you had church employee income, or you are filing Schedule C or C-EZ as a statutory employee.



- ✓ 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 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.
- 1b. Enter any amount from Schedule SE, Section B, line 4b, and line 5a.
- 1c. Add lines 1a and 1b.
- 1d. Enter the amount from Schedule SE, Section A, line 6, or Section B, line 13, whichever applies.
- 1e. Subtract line 1d from 1c.

|    |    |
|----|----|
| 1a |    |
| +  | 1b |
| =  | 1c |
| -  | 1d |
| =  | 1e |

## Part 2

### Self-Employed NOT Filing 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 or any amount exempt from self-employment tax as the result of the filing and approval of Form 4029 or Form 4361.
  - 2a. Enter any net farm profit from Schedule F, line 36, and from farm partnerships, Schedule K-1 (Form 1065), line 15a.
  - 2b. Enter any net profit from Schedule C, line 31; Schedule C-EZ, line 3; Schedule K-1 (Form 1065), line 15a (other than farming); and Schedule K-1 (Form 1065-B), box 9.
  - 2c. Add lines 2a and 2b.

|    |    |
|----|----|
| 2a |    |
| +  | 2b |
| =  | 2c |

## 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 4d 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. Add lines 1e, 2c, and 3.
  - 4b. Enter your nontaxable earned income from Step 7, Box B, on page 42.
  - 4c. Enter your taxable earned income from Step 7, Box C, on page 42.
  - 4d. Add lines 4a, 4b, and 4c. **This is your total earned income.**
5. If you have:
    - 2 or more qualifying children, is line 4d less than \$31,152?
    - 1 qualifying child, is line 4d less than \$27,413?
    - No qualifying children, is line 4d less than \$10,380?

|    |    |
|----|----|
| 4a |    |
| +  | 4b |
| +  | 4c |
| =  | 4d |

**Yes.** If you want the IRS to figure your credit, see page 42. If you want to figure the credit yourself, enter the amount from line 4d on line 6 (page 46).

**No.** You cannot take the credit. Put "No" directly to the right of line 60a.

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**Worksheet B**—Continued from page 45


Keep for Your Records

**Part 5**

**All Filers Using Worksheet B**

6. Enter your total earned income from Part 4, line 4d, on page 45. 6

7. Look up the amount on line 6 above in the EIC Table on pages 47–49 to find the credit. Enter the credit here. 7

If line 7 is zero,  You cannot take the credit. Put "No" directly to the right of line 60a.

8. Enter your modified adjusted gross income from Step 6, Box A, on page 41. 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.

10. Is the amount on line 8 less than:  
 • \$5,800 if you do not have a qualifying child or  
 • \$12,700 if you have one or more qualifying children?  
 **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 47–49 to find the credit. Enter the credit here. 10  
 Look at the amounts on lines 10 and 7. Then, enter the **smaller** amount on line 11.

**Part 6**

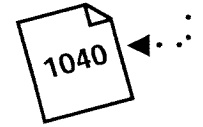
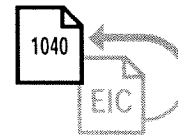
**Your Earned Income Credit**

11. This is your earned income credit. 11

**Reminder—**

- ✓ Be sure you entered the amount and the type of any nontaxable earned income (Step 7, Box B, on page 42) on Form 1040, line 60b.
- ✓ If you have a qualifying child, complete and attach Schedule EIC.

Enter this amount on Form 1040, line 60a.



If your 1997, 1998, or 1999 EIC was reduced or disallowed, see page 43 to find out if you must file Form 8862 to take the credit for 2000.

# 2000 Earned Income Credit (EIC) Table



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, read across to the column that includes the number of qualifying children you have. Enter the credit from that column on your EIC Worksheet.

**Example.** If you have one qualifying child and the amount you are looking up from your EIC Worksheet is \$4,875, you would enter \$1,658.

| If the amount you are looking up from the worksheet is— |               | And you have—   |           |              |
|---|---------------|-----------------|-----------|--------------|
|   |               | No children     | One child | Two children |
| At least  | But less than | Your credit is— |           |              |
| 4,800   | 4,850         | 353             | 1,641     | 1,930        |
| 4,850   | 4,900         | 353             | 1,658     | 1,950        |
| 4,900   | 4,950         | 353             | 1,675     | 1,970        |
| 4,950   | 5,000         | 353             | 1,692     | 1,990        |

| If the amount you are looking up from the worksheet is— |               | And you have—   |           |              | If the amount you are looking up from the worksheet is— |               | And you have—   |           |              | If the amount you are looking up from the worksheet is— |               | And you have—   |           |              |       |       |     |       |       |
|---|---------------|-----------------|-----------|--------------|---|---------------|-----------------|-----------|--------------|---|---------------|-----------------|-----------|--------------|-------|-------|-----|-------|-------|
|   |               | No children     | One child | Two children |   |               | No children     | One child | Two children |   |               | No children     | One child | Two children |       |       |     |       |       |
| At least  | But less than | Your credit is— |           |              | At least  | But less than | Your credit is— |           |              | At least  | But less than | Your credit is— |           |              |       |       |     |       |       |
| \$1   | \$50          | \$2             | \$9       | \$10         | 2,200   | 2,250         | 170             | 757       | 890          | 4,400   | 4,450         | 339             | 1,505     | 1,770        | 6,600 | 6,650 | 287 | 2,253 | 2,650 |
| 50  | 100           | 6               | 26        | 30           | 2,250   | 2,300         | 174             | 774       | 910          | 4,450   | 4,500         | 342             | 1,522     | 1,790        | 6,650 | 6,700 | 283 | 2,270 | 2,670 |
| 100   | 150           | 10              | 43        | 50           | 2,300   | 2,350         | 178             | 791       | 930          | 4,500   | 4,550         | 346             | 1,539     | 1,810        | 6,700 | 6,750 | 280 | 2,287 | 2,690 |
| 150   | 200           | 13              | 60        | 70           | 2,350   | 2,400         | 182             | 808       | 950          | 4,550   | 4,600         | 350             | 1,556     | 1,830        | 6,750 | 6,800 | 276 | 2,304 | 2,710 |
| 200   | 250           | 17              | 77        | 90           | 2,400   | 2,450         | 186             | 825       | 970          | 4,600   | 4,650         | 353             | 1,573     | 1,850        | 6,800 | 6,850 | 272 | 2,321 | 2,730 |
| 250   | 300           | 21              | 94        | 110          | 2,450   | 2,500         | 189             | 842       | 990          | 4,650   | 4,700         | 353             | 1,590     | 1,870        | 6,850 | 6,900 | 268 | 2,338 | 2,750 |
| 300   | 350           | 25              | 111       | 130          | 2,500   | 2,550         | 193             | 859       | 1,010        | 4,700   | 4,750         | 353             | 1,607     | 1,890        | 6,900 | 6,950 | 264 | 2,353 | 2,770 |
| 350   | 400           | 29              | 128       | 150          | 2,550   | 2,600         | 197             | 876       | 1,030        | 4,750   | 4,800         | 353             | 1,624     | 1,910        | 6,950 | 7,000 | 260 | 2,353 | 2,790 |
| 400   | 450           | 33              | 145       | 170          | 2,600   | 2,650         | 201             | 893       | 1,050        | 4,800   | 4,850         | 353             | 1,641     | 1,930        | 7,000 | 7,050 | 257 | 2,353 | 2,810 |
| 450   | 500           | 36              | 162       | 190          | 2,650   | 2,700         | 205             | 910       | 1,070        | 4,850   | 4,900         | 353             | 1,658     | 1,950        | 7,050 | 7,100 | 253 | 2,353 | 2,830 |
| 500   | 550           | 40              | 179       | 210          | 2,700   | 2,750         | 208             | 927       | 1,090        | 4,900   | 4,950         | 353             | 1,675     | 1,970        | 7,100 | 7,150 | 249 | 2,353 | 2,850 |
| 550   | 600           | 44              | 196       | 230          | 2,750   | 2,800         | 212             | 944       | 1,110        | 4,950   | 5,000         | 353             | 1,692     | 1,990        | 7,150 | 7,200 | 245 | 2,353 | 2,870 |
| 600   | 650           | 48              | 213       | 250          | 2,800   | 2,850         | 216             | 961       | 1,130        | 5,000   | 5,050         | 353             | 1,709     | 2,010        | 7,200 | 7,250 | 241 | 2,353 | 2,890 |
| 650   | 700           | 52              | 230       | 270          | 2,850   | 2,900         | 220             | 978       | 1,150        | 5,050   | 5,100         | 353             | 1,726     | 2,030        | 7,250 | 7,300 | 238 | 2,353 | 2,910 |
| 700   | 750           | 55              | 247       | 290          | 2,900   | 2,950         | 224             | 995       | 1,170        | 5,100   | 5,150         | 353             | 1,743     | 2,050        | 7,300 | 7,350 | 234 | 2,353 | 2,930 |
| 750   | 800           | 59              | 264       | 310          | 2,950   | 3,000         | 228             | 1,012     | 1,190        | 5,150   | 5,200         | 353             | 1,760     | 2,070        | 7,350 | 7,400 | 230 | 2,353 | 2,950 |
| 800   | 850           | 63              | 281       | 330          | 3,000   | 3,050         | 231             | 1,029     | 1,210        | 5,200   | 5,250         | 353             | 1,777     | 2,090        | 7,400 | 7,450 | 226 | 2,353 | 2,970 |
| 850   | 900           | 67              | 298       | 350          | 3,050   | 3,100         | 235             | 1,046     | 1,230        | 5,250   | 5,300         | 353             | 1,794     | 2,110        | 7,450 | 7,500 | 222 | 2,353 | 2,990 |
| 900   | 950           | 71              | 315       | 370          | 3,100   | 3,150         | 239             | 1,063     | 1,250        | 5,300   | 5,350         | 353             | 1,811     | 2,130        | 7,500 | 7,550 | 218 | 2,353 | 3,010 |
| 950   | 1,000         | 75              | 332       | 390          | 3,150   | 3,200         | 243             | 1,080     | 1,270        | 5,350   | 5,400         | 353             | 1,828     | 2,150        | 7,550 | 7,600 | 215 | 2,353 | 3,030 |
| 1,000   | 1,050         | 78              | 349       | 410          | 3,200   | 3,250         | 247             | 1,097     | 1,290        | 5,400   | 5,450         | 353             | 1,845     | 2,170        | 7,600 | 7,650 | 211 | 2,353 | 3,050 |
| 1,050   | 1,100         | 82              | 366       | 430          | 3,250   | 3,300         | 251             | 1,114     | 1,310        | 5,450   | 5,500         | 353             | 1,862     | 2,190        | 7,650 | 7,700 | 207 | 2,353 | 3,070 |
| 1,100   | 1,150         | 86              | 383       | 450          | 3,300   | 3,350         | 254             | 1,131     | 1,330        | 5,500   | 5,550         | 353             | 1,879     | 2,210        | 7,700 | 7,750 | 203 | 2,353 | 3,090 |
| 1,150   | 1,200         | 90              | 400       | 470          | 3,350   | 3,400         | 258             | 1,148     | 1,350        | 5,550   | 5,600         | 353             | 1,896     | 2,230        | 7,750 | 7,800 | 199 | 2,353 | 3,110 |
| 1,200   | 1,250         | 94              | 417       | 490          | 3,400   | 3,450         | 262             | 1,165     | 1,370        | 5,600   | 5,650         | 353             | 1,913     | 2,250        | 7,800 | 7,850 | 195 | 2,353 | 3,130 |
| 1,250   | 1,300         | 98              | 434       | 510          | 3,450   | 3,500         | 266             | 1,182     | 1,390        | 5,650   | 5,700         | 353             | 1,930     | 2,270        | 7,850 | 7,900 | 192 | 2,353 | 3,150 |
| 1,300   | 1,350         | 101             | 451       | 530          | 3,500   | 3,550         | 270             | 1,199     | 1,410        | 5,700   | 5,750         | 353             | 1,947     | 2,290        | 7,900 | 7,950 | 188 | 2,353 | 3,170 |
| 1,350   | 1,400         | 105             | 468       | 550          | 3,550   | 3,600         | 273             | 1,216     | 1,430        | 5,750   | 5,800         | 353             | 1,964     | 2,310        | 7,950 | 8,000 | 184 | 2,353 | 3,190 |
| 1,400   | 1,450         | 109             | 485       | 570          | 3,600   | 3,650         | 277             | 1,233     | 1,450        | 5,800   | 5,850         | 348             | 1,981     | 2,330        | 8,000 | 8,050 | 180 | 2,353 | 3,210 |
| 1,450   | 1,500         | 113             | 502       | 590          | 3,650   | 3,700         | 281             | 1,250     | 1,470        | 5,850   | 5,900         | 345             | 1,998     | 2,350        | 8,050 | 8,100 | 176 | 2,353 | 3,230 |
| 1,500   | 1,550         | 117             | 519       | 610          | 3,700   | 3,750         | 285             | 1,267     | 1,490        | 5,900   | 5,950         | 341             | 2,015     | 2,370        | 8,100 | 8,150 | 173 | 2,353 | 3,250 |
| 1,550   | 1,600         | 120             | 536       | 630          | 3,750   | 3,800         | 289             | 1,284     | 1,510        | 5,950   | 6,000         | 337             | 2,032     | 2,390        | 8,150 | 8,200 | 169 | 2,353 | 3,270 |
| 1,600   | 1,650         | 124             | 553       | 650          | 3,800   | 3,850         | 293             | 1,301     | 1,530        | 6,000   | 6,050         | 333             | 2,049     | 2,410        | 8,200 | 8,250 | 165 | 2,353 | 3,290 |
| 1,650   | 1,700         | 128             | 570       | 670          | 3,850   | 3,900         | 296             | 1,318     | 1,550        | 6,050   | 6,100         | 329             | 2,066     | 2,430        | 8,250 | 8,300 | 161 | 2,353 | 3,310 |
| 1,700   | 1,750         | 132             | 587       | 690          | 3,900   | 3,950         | 300             | 1,335     | 1,570        | 6,100   | 6,150         | 326             | 2,083     | 2,450        | 8,300 | 8,350 | 157 | 2,353 | 3,330 |
| 1,750   | 1,800         | 136             | 604       | 710          | 3,950   | 4,000         | 304             | 1,352     | 1,590        | 6,150   | 6,200         | 322             | 2,100     | 2,470        | 8,350 | 8,400 | 153 | 2,353 | 3,350 |
| 1,800   | 1,850         | 140             | 621       | 730          | 4,000   | 4,050         | 308             | 1,369     | 1,610        | 6,200   | 6,250         | 318             | 2,117     | 2,490        | 8,400 | 8,450 | 150 | 2,353 | 3,370 |
| 1,850   | 1,900         | 143             | 638       | 750          | 4,050   | 4,100         | 312             | 1,386     | 1,630        | 6,250   | 6,300         | 314             | 2,134     | 2,510        | 8,450 | 8,500 | 146 | 2,353 | 3,390 |
| 1,900   | 1,950         | 147             | 655       | 770          | 4,100   | 4,150         | 316             | 1,403     | 1,650        | 6,300   | 6,350         | 310             | 2,151     | 2,530        | 8,500 | 8,550 | 142 | 2,353 | 3,410 |
| 1,950   | 2,000         | 151             | 672       | 790          | 4,150   | 4,200         | 319             | 1,420     | 1,670        | 6,350   | 6,400         | 306             | 2,168     | 2,550        | 8,550 | 8,600 | 138 | 2,353 | 3,430 |
| 2,000   | 2,050         | 155             | 689       | 810          | 4,200   | 4,250         | 323             | 1,437     | 1,690        | 6,400   | 6,450         | 303             | 2,185     | 2,570        | 8,600 | 8,650 | 134 | 2,353 | 3,450 |
| 2,050   | 2,100         | 159             | 706       | 830          | 4,250   | 4,300         | 327             | 1,454     | 1,710        | 6,450   | 6,500         | 299             | 2,202     | 2,590        | 8,650 | 8,700 | 130 | 2,353 | 3,470 |
| 2,100   | 2,150         | 163             | 723       | 850          | 4,300   | 4,350         | 331             | 1,471     | 1,730        | 6,500   | 6,550         | 295             | 2,219     | 2,610        | 8,700 | 8,750 | 127 | 2,353 | 3,490 |
| 2,150   | 2,200         | 166             | 740       | 870          | 4,350   | 4,400         | 335             | 1,488     | 1,750        | 6,550   | 6,600         | 291             | 2,236     | 2,630        | 8,750 | 8,800 | 123 | 2,353 | 3,510 |

(Continued on page 48)

**2000 Earned Income Credit (EIC) Table** *Continued* (Caution. This is **not** a tax table.)

| If the amount you are looking up from the worksheet is— |               | And you have—   |           |              | If the amount you are looking up from the worksheet is— |               | And you have—   |           |              | If the amount you are looking up from the worksheet is— |               | And you have—   |           |              |        |        |   |       |       |
|---|---------------|-----------------|-----------|--------------|---|---------------|-----------------|-----------|--------------|---|---------------|-----------------|-----------|--------------|--------|--------|---|-------|-------|
|   |               | No children     | One child | Two children |   |               | No children     | One child | Two children |   |               | No children     | One child | Two children |        |        |   |       |       |
| At least  | But less than | Your credit is— |           |              | At least  | But less than | Your credit is— |           |              | At least  | But less than | Your credit is— |           |              |        |        |   |       |       |
| 8,800   | 8,850         | 119             | 2,353     | 3,530        | 13,850  | 13,900        | 0               | 2,163     | 3,638        | 16,650  | 16,700        | 0               | 1,716     | 3,049        | 19,450 | 19,500 | 0 | 1,269 | 2,459 |
| 8,850   | 8,900         | 115             | 2,353     | 3,550        | 13,900  | 13,950        | 0               | 2,155     | 3,628        | 16,700  | 16,750        | 0               | 1,708     | 3,038        | 19,500 | 19,550 | 0 | 1,261 | 2,449 |
| 8,900   | 8,950         | 111             | 2,353     | 3,570        | 13,950  | 14,000        | 0               | 2,147     | 3,617        | 16,750  | 16,800        | 0               | 1,700     | 3,028        | 19,550 | 19,600 | 0 | 1,253 | 2,438 |
| 8,950   | 9,000         | 107             | 2,353     | 3,590        | 14,000  | 14,050        | 0               | 2,139     | 3,607        | 16,800  | 16,850        | 0               | 1,692     | 3,017        | 19,600 | 19,650 | 0 | 1,245 | 2,427 |
| 9,000   | 9,050         | 104             | 2,353     | 3,610        | 14,050  | 14,100        | 0               | 2,131     | 3,596        | 16,850  | 16,900        | 0               | 1,684     | 3,007        | 19,650 | 19,700 | 0 | 1,237 | 2,417 |
| 9,050   | 9,100         | 100             | 2,353     | 3,630        | 14,100  | 14,150        | 0               | 2,123     | 3,586        | 16,900  | 16,950        | 0               | 1,676     | 2,996        | 19,700 | 19,750 | 0 | 1,229 | 2,406 |
| 9,100   | 9,150         | 96              | 2,353     | 3,650        | 14,150  | 14,200        | 0               | 2,115     | 3,575        | 16,950  | 17,000        | 0               | 1,668     | 2,986        | 19,750 | 19,800 | 0 | 1,221 | 2,396 |
| 9,150   | 9,200         | 92              | 2,353     | 3,670        | 14,200  | 14,250        | 0               | 2,108     | 3,565        | 17,000  | 17,050        | 0               | 1,660     | 2,975        | 19,800 | 19,850 | 0 | 1,213 | 2,385 |
| 9,200   | 9,250         | 88              | 2,353     | 3,690        | 14,250  | 14,300        | 0               | 2,100     | 3,554        | 17,050  | 17,100        | 0               | 1,652     | 2,965        | 19,850 | 19,900 | 0 | 1,205 | 2,375 |
| 9,250   | 9,300         | 85              | 2,353     | 3,710        | 14,300  | 14,350        | 0               | 2,092     | 3,544        | 17,100  | 17,150        | 0               | 1,644     | 2,954        | 19,900 | 19,950 | 0 | 1,197 | 2,364 |
| 9,300   | 9,350         | 81              | 2,353     | 3,730        | 14,350  | 14,400        | 0               | 2,084     | 3,533        | 17,150  | 17,200        | 0               | 1,636     | 2,943        | 19,950 | 20,000 | 0 | 1,189 | 2,354 |
| 9,350   | 9,400         | 77              | 2,353     | 3,750        | 14,400  | 14,450        | 0               | 2,076     | 3,523        | 17,200  | 17,250        | 0               | 1,628     | 2,933        | 20,000 | 20,050 | 0 | 1,181 | 2,343 |
| 9,400   | 9,450         | 73              | 2,353     | 3,770        | 14,450  | 14,500        | 0               | 2,068     | 3,512        | 17,250  | 17,300        | 0               | 1,620     | 2,922        | 20,050 | 20,100 | 0 | 1,173 | 2,333 |
| 9,450   | 9,500         | 69              | 2,353     | 3,790        | 14,500  | 14,550        | 0               | 2,060     | 3,502        | 17,300  | 17,350        | 0               | 1,612     | 2,912        | 20,100 | 20,150 | 0 | 1,165 | 2,322 |
| 9,500   | 9,550         | 65              | 2,353     | 3,810        | 14,550  | 14,600        | 0               | 2,052     | 3,491        | 17,350  | 17,400        | 0               | 1,604     | 2,901        | 20,150 | 20,200 | 0 | 1,157 | 2,312 |
| 9,550   | 9,600         | 62              | 2,353     | 3,830        | 14,600  | 14,650        | 0               | 2,044     | 3,480        | 17,400  | 17,450        | 0               | 1,596     | 2,891        | 20,200 | 20,250 | 0 | 1,149 | 2,301 |
| 9,600   | 9,650         | 58              | 2,353     | 3,850        | 14,650  | 14,700        | 0               | 2,036     | 3,470        | 17,450  | 17,500        | 0               | 1,588     | 2,880        | 20,250 | 20,300 | 0 | 1,141 | 2,291 |
| 9,650   | 9,700         | 54              | 2,353     | 3,870        | 14,700  | 14,750        | 0               | 2,028     | 3,459        | 17,500  | 17,550        | 0               | 1,580     | 2,870        | 20,300 | 20,350 | 0 | 1,133 | 2,280 |
| 9,700   | 9,750         | 50              | 2,353     | 3,888        | 14,750  | 14,800        | 0               | 2,020     | 3,449        | 17,550  | 17,600        | 0               | 1,572     | 2,859        | 20,350 | 20,400 | 0 | 1,125 | 2,270 |
| 9,750   | 9,800         | 46              | 2,353     | 3,888        | 14,800  | 14,850        | 0               | 2,012     | 3,438        | 17,600  | 17,650        | 0               | 1,564     | 2,849        | 20,400 | 20,450 | 0 | 1,117 | 2,259 |
| 9,800   | 9,850         | 42              | 2,353     | 3,888        | 14,850  | 14,900        | 0               | 2,004     | 3,428        | 17,650  | 17,700        | 0               | 1,556     | 2,838        | 20,450 | 20,500 | 0 | 1,109 | 2,248 |
| 9,850   | 9,900         | 39              | 2,353     | 3,888        | 14,900  | 14,950        | 0               | 1,996     | 3,417        | 17,700  | 17,750        | 0               | 1,548     | 2,828        | 20,500 | 20,550 | 0 | 1,101 | 2,238 |
| 9,900   | 9,950         | 35              | 2,353     | 3,888        | 14,950  | 15,000        | 0               | 1,988     | 3,407        | 17,750  | 17,800        | 0               | 1,540     | 2,817        | 20,550 | 20,600 | 0 | 1,093 | 2,227 |
| 9,950   | 10,000        | 31              | 2,353     | 3,888        | 15,000  | 15,050        | 0               | 1,980     | 3,396        | 17,800  | 17,850        | 0               | 1,532     | 2,807        | 20,600 | 20,650 | 0 | 1,085 | 2,217 |
| 10,000  | 10,050        | 27              | 2,353     | 3,888        | 15,050  | 15,100        | 0               | 1,972     | 3,386        | 17,850  | 17,900        | 0               | 1,524     | 2,796        | 20,650 | 20,700 | 0 | 1,077 | 2,206 |
| 10,050  | 10,100        | 23              | 2,353     | 3,888        | 15,100  | 15,150        | 0               | 1,964     | 3,375        | 17,900  | 17,950        | 0               | 1,516     | 2,786        | 20,700 | 20,750 | 0 | 1,069 | 2,196 |
| 10,100  | 10,150        | 20              | 2,353     | 3,888        | 15,150  | 15,200        | 0               | 1,956     | 3,365        | 17,950  | 18,000        | 0               | 1,508     | 2,775        | 20,750 | 20,800 | 0 | 1,061 | 2,185 |
| 10,150  | 10,200        | 16              | 2,353     | 3,888        | 15,200  | 15,250        | 0               | 1,948     | 3,354        | 18,000  | 18,050        | 0               | 1,500     | 2,764        | 20,800 | 20,850 | 0 | 1,053 | 2,175 |
| 10,200  | 10,250        | 12              | 2,353     | 3,888        | 15,250  | 15,300        | 0               | 1,940     | 3,344        | 18,050  | 18,100        | 0               | 1,492     | 2,754        | 20,850 | 20,900 | 0 | 1,045 | 2,164 |
| 10,250  | 10,300        | 8               | 2,353     | 3,888        | 15,300  | 15,350        | 0               | 1,932     | 3,333        | 18,100  | 18,150        | 0               | 1,484     | 2,743        | 20,900 | 20,950 | 0 | 1,037 | 2,154 |
| 10,300  | 10,350        | 4               | 2,353     | 3,888        | 15,350  | 15,400        | 0               | 1,924     | 3,323        | 18,150  | 18,200        | 0               | 1,476     | 2,733        | 20,950 | 21,000 | 0 | 1,029 | 2,143 |
| 10,350  | 10,400        | *               | 2,353     | 3,888        | 15,400  | 15,450        | 0               | 1,916     | 3,312        | 18,200  | 18,250        | 0               | 1,468     | 2,722        | 21,000 | 21,050 | 0 | 1,021 | 2,133 |
| 10,400  | 12,700        | 0               | 2,353     | 3,888        | 15,450  | 15,500        | 0               | 1,908     | 3,301        | 18,250  | 18,300        | 0               | 1,460     | 2,712        | 21,050 | 21,100 | 0 | 1,013 | 2,122 |
| 12,700  | 12,750        | 0               | 2,347     | 3,881        | 15,500  | 15,550        | 0               | 1,900     | 3,291        | 18,300  | 18,350        | 0               | 1,452     | 2,701        | 21,100 | 21,150 | 0 | 1,005 | 2,112 |
| 12,750  | 12,800        | 0               | 2,339     | 3,870        | 15,550  | 15,600        | 0               | 1,892     | 3,280        | 18,350  | 18,400        | 0               | 1,444     | 2,691        | 21,150 | 21,200 | 0 | 997   | 2,101 |
| 12,800  | 12,850        | 0               | 2,331     | 3,860        | 15,600  | 15,650        | 0               | 1,884     | 3,270        | 18,400  | 18,450        | 0               | 1,436     | 2,680        | 21,200 | 21,250 | 0 | 989   | 2,091 |
| 12,850  | 12,900        | 0               | 2,323     | 3,849        | 15,650  | 15,700        | 0               | 1,876     | 3,259        | 18,450  | 18,500        | 0               | 1,428     | 2,670        | 21,250 | 21,300 | 0 | 981   | 2,080 |
| 12,900  | 12,950        | 0               | 2,315     | 3,839        | 15,700  | 15,750        | 0               | 1,868     | 3,249        | 18,500  | 18,550        | 0               | 1,420     | 2,659        | 21,300 | 21,350 | 0 | 973   | 2,069 |
| 12,950  | 13,000        | 0               | 2,307     | 3,828        | 15,750  | 15,800        | 0               | 1,860     | 3,238        | 18,550  | 18,600        | 0               | 1,412     | 2,649        | 21,350 | 21,400 | 0 | 965   | 2,059 |
| 13,000  | 13,050        | 0               | 2,299     | 3,817        | 15,800  | 15,850        | 0               | 1,852     | 3,228        | 18,600  | 18,650        | 0               | 1,404     | 2,638        | 21,400 | 21,450 | 0 | 957   | 2,048 |
| 13,050  | 13,100        | 0               | 2,291     | 3,807        | 15,850  | 15,900        | 0               | 1,844     | 3,217        | 18,650  | 18,700        | 0               | 1,396     | 2,628        | 21,450 | 21,500 | 0 | 949   | 2,038 |
| 13,100  | 13,150        | 0               | 2,283     | 3,796        | 15,900  | 15,950        | 0               | 1,836     | 3,207        | 18,700  | 18,750        | 0               | 1,388     | 2,617        | 21,500 | 21,550 | 0 | 941   | 2,027 |
| 13,150  | 13,200        | 0               | 2,275     | 3,786        | 15,950  | 16,000        | 0               | 1,828     | 3,196        | 18,750  | 18,800        | 0               | 1,380     | 2,606        | 21,550 | 21,600 | 0 | 933   | 2,017 |
| 13,200  | 13,250        | 0               | 2,267     | 3,775        | 16,000  | 16,050        | 0               | 1,820     | 3,186        | 18,800  | 18,850        | 0               | 1,372     | 2,596        | 21,600 | 21,650 | 0 | 925   | 2,006 |
| 13,250  | 13,300        | 0               | 2,259     | 3,765        | 16,050  | 16,100        | 0               | 1,812     | 3,175        | 18,850  | 18,900        | 0               | 1,364     | 2,585        | 21,650 | 21,700 | 0 | 917   | 1,996 |
| 13,300  | 13,350        | 0               | 2,251     | 3,754        | 16,100  | 16,150        | 0               | 1,804     | 3,165        | 18,900  | 18,950        | 0               | 1,356     | 2,575        | 21,700 | 21,750 | 0 | 909   | 1,985 |
| 13,350  | 13,400        | 0               | 2,243     | 3,744        | 16,150  | 16,200        | 0               | 1,796     | 3,154        | 18,950  | 19,000        | 0               | 1,348     | 2,564        | 21,750 | 21,800 | 0 | 901   | 1,975 |
| 13,400  | 13,450        | 0               | 2,235     | 3,733        | 16,200  | 16,250        | 0               | 1,788     | 3,144        | 19,000  | 19,050        | 0               | 1,340     | 2,554        | 21,800 | 21,850 | 0 | 893   | 1,964 |
| 13,450  | 13,500        | 0               | 2,227     | 3,723        | 16,250  | 16,300        | 0               | 1,780     | 3,133        | 19,050  | 19,100        | 0               | 1,332     | 2,543        | 21,850 | 21,900 | 0 | 885   | 1,954 |
| 13,500  | 13,550        | 0               | 2,219     | 3,712        | 16,300  | 16,350        | 0               | 1,772     | 3,122        | 19,100  | 19,150        | 0               | 1,324     | 2,533        | 21,900 | 21,950 | 0 | 877   | 1,943 |
| 13,550  | 13,600        | 0               | 2,211     | 3,702        | 16,350  | 16,400        | 0               | 1,764     | 3,112        | 19,150  | 19,200        | 0               | 1,316     | 2,522        | 21,950 | 22,000 | 0 | 869   | 1,933 |
| 13,600  | 13,650        | 0               | 2,203     | 3,691        | 16,400  | 16,450        | 0               | 1,756     | 3,101        | 19,200  | 19,250        | 0               | 1,309     | 2,512        | 22,000 | 22,050 | 0 | 861   | 1,922 |
| 13,650  | 13,700        | 0               | 2,195     | 3,681        | 16,450  | 16,500        | 0               | 1,748     | 3,091        | 19,250  | 19,300        | 0               | 1,301     | 2,501        | 22,050 | 22,100 | 0 | 853   | 1,912 |
| 13,700  | 13,750        | 0               | 2,187     | 3,670        | 16,500  | 16,550        | 0               | 1,740     | 3,080        | 19,300  | 19,350        | 0               | 1,293     | 2,491        | 22,100 | 22,150 | 0 | 845   | 1,901 |
| 13,750  | 13,800        | 0               | 2,179     | 3,659        | 16,550  | 16,600        | 0               | 1,732     | 3,070        | 19,350  | 19,400        | 0               | 1,285     | 2,480        | 22,150 | 22,200 | 0 | 837   | 1,890 |
| 13,800  | 13,850        | 0               | 2,171     | 3,649        | 16,600  | 16,650        | 0               | 1,724     | 3,059        | 19,400  | 19,450        | 0               | 1,277     | 2,470        | 22,200 | 22,250 | 0 | 829   | 1,880 |

\*If the amount you are looking up from the worksheet is at least \$10,350 but less than \$10,380, your credit is \$1. Otherwise, you cannot take the credit.

(Continued on page 49)

**2000 Earned Income Credit (EIC) Table** *Continued* (Caution. This is not a tax table.)

| If the amount you are looking up from the worksheet is— |               | And you have—   |           |              | If the amount you are looking up from the worksheet is— |               | And you have—   |           |              | If the amount you are looking up from the worksheet is— |               | And you have—   |           |              |                |           |              |   |     |
|---|---------------|-----------------|-----------|--------------|---|---------------|-----------------|-----------|--------------|---|---------------|-----------------|-----------|--------------|----------------|-----------|--------------|---|-----|
|   |               | No children     | One child | Two children |   |               | No children     | One child | Two children |   |               | No children     | One child | Two children | No children    | One child | Two children |   |     |
| At least  | But less than | Your credit is— |           |              | At least  | But less than | Your credit is— |           |              | At least  | But less than | Your credit is— |           |              |                |           |              |   |     |
| 22,250  | 22,300        | 0               | 821       | 1,869        | 24,650  | 24,700        | 0               | 438       | 1,364        | 27,050  | 27,100        | 0               | 54        | 859          | 29,450         | 29,500    | 0            | 0 | 353 |
| 22,300  | 22,350        | 0               | 813       | 1,859        | 24,700  | 24,750        | 0               | 430       | 1,353        | 27,100  | 27,150        | 0               | 46        | 848          | 29,500         | 29,550    | 0            | 0 | 343 |
| 22,350  | 22,400        | 0               | 805       | 1,848        | 24,750  | 24,800        | 0               | 422       | 1,343        | 27,150  | 27,200        | 0               | 38        | 837          | 29,550         | 29,600    | 0            | 0 | 332 |
| 22,400  | 22,450        | 0               | 797       | 1,838        | 24,800  | 24,850        | 0               | 414       | 1,332        | 27,200  | 27,250        | 0               | 30        | 827          | 29,600         | 29,650    | 0            | 0 | 321 |
| 22,450  | 22,500        | 0               | 789       | 1,827        | 24,850  | 24,900        | 0               | 406       | 1,322        | 27,250  | 27,300        | 0               | 22        | 816          | 29,650         | 29,700    | 0            | 0 | 311 |
| 22,500  | 22,550        | 0               | 781       | 1,817        | 24,900  | 24,950        | 0               | 398       | 1,311        | 27,300  | 27,350        | 0               | 14        | 806          | 29,700         | 29,750    | 0            | 0 | 300 |
| 22,550  | 22,600        | 0               | 773       | 1,806        | 24,950  | 25,000        | 0               | 390       | 1,301        | 27,350  | 27,400        | 0               | 6         | 795          | 29,750         | 29,800    | 0            | 0 | 290 |
| 22,600  | 22,650        | 0               | 765       | 1,796        | 25,000  | 25,050        | 0               | 382       | 1,290        | 27,400  | 27,450        | 0               | **        | 785          | 29,800         | 29,850    | 0            | 0 | 279 |
| 22,650  | 22,700        | 0               | 757       | 1,785        | 25,050  | 25,100        | 0               | 374       | 1,280        | 27,450  | 27,500        | 0               | 0         | 774          | 29,850         | 29,900    | 0            | 0 | 269 |
| 22,700  | 22,750        | 0               | 749       | 1,775        | 25,100  | 25,150        | 0               | 366       | 1,269        | 27,500  | 27,550        | 0               | 0         | 764          | 29,900         | 29,950    | 0            | 0 | 258 |
| 22,750  | 22,800        | 0               | 741       | 1,764        | 25,150  | 25,200        | 0               | 358       | 1,259        | 27,550  | 27,600        | 0               | 0         | 753          | 29,950         | 30,000    | 0            | 0 | 248 |
| 22,800  | 22,850        | 0               | 733       | 1,754        | 25,200  | 25,250        | 0               | 350       | 1,248        | 27,600  | 27,650        | 0               | 0         | 743          | 30,000         | 30,050    | 0            | 0 | 237 |
| 22,850  | 22,900        | 0               | 725       | 1,743        | 25,250  | 25,300        | 0               | 342       | 1,238        | 27,650  | 27,700        | 0               | 0         | 732          | 30,050         | 30,100    | 0            | 0 | 227 |
| 22,900  | 22,950        | 0               | 717       | 1,733        | 25,300  | 25,350        | 0               | 334       | 1,227        | 27,700  | 27,750        | 0               | 0         | 722          | 30,100         | 30,150    | 0            | 0 | 216 |
| 22,950  | 23,000        | 0               | 709       | 1,722        | 25,350  | 25,400        | 0               | 326       | 1,217        | 27,750  | 27,800        | 0               | 0         | 711          | 30,150         | 30,200    | 0            | 0 | 206 |
| 23,000  | 23,050        | 0               | 701       | 1,711        | 25,400  | 25,450        | 0               | 318       | 1,206        | 27,800  | 27,850        | 0               | 0         | 701          | 30,200         | 30,250    | 0            | 0 | 195 |
| 23,050  | 23,100        | 0               | 693       | 1,701        | 25,450  | 25,500        | 0               | 310       | 1,195        | 27,850  | 27,900        | 0               | 0         | 690          | 30,250         | 30,300    | 0            | 0 | 185 |
| 23,100  | 23,150        | 0               | 685       | 1,690        | 25,500  | 25,550        | 0               | 302       | 1,185        | 27,900  | 27,950        | 0               | 0         | 680          | 30,300         | 30,350    | 0            | 0 | 174 |
| 23,150  | 23,200        | 0               | 677       | 1,680        | 25,550  | 25,600        | 0               | 294       | 1,174        | 27,950  | 28,000        | 0               | 0         | 669          | 30,350         | 30,400    | 0            | 0 | 164 |
| 23,200  | 23,250        | 0               | 669       | 1,669        | 25,600  | 25,650        | 0               | 286       | 1,164        | 28,000  | 28,050        | 0               | 0         | 658          | 30,400         | 30,450    | 0            | 0 | 153 |
| 23,250  | 23,300        | 0               | 661       | 1,659        | 25,650  | 25,700        | 0               | 278       | 1,153        | 28,050  | 28,100        | 0               | 0         | 648          | 30,450         | 30,500    | 0            | 0 | 142 |
| 23,300  | 23,350        | 0               | 653       | 1,648        | 25,700  | 25,750        | 0               | 270       | 1,143        | 28,100  | 28,150        | 0               | 0         | 637          | 30,500         | 30,550    | 0            | 0 | 132 |
| 23,350  | 23,400        | 0               | 645       | 1,638        | 25,750  | 25,800        | 0               | 262       | 1,132        | 28,150  | 28,200        | 0               | 0         | 627          | 30,550         | 30,600    | 0            | 0 | 121 |
| 23,400  | 23,450        | 0               | 637       | 1,627        | 25,800  | 25,850        | 0               | 254       | 1,122        | 28,200  | 28,250        | 0               | 0         | 616          | 30,600         | 30,650    | 0            | 0 | 111 |
| 23,450  | 23,500        | 0               | 629       | 1,617        | 25,850  | 25,900        | 0               | 246       | 1,111        | 28,250  | 28,300        | 0               | 0         | 606          | 30,650         | 30,700    | 0            | 0 | 100 |
| 23,500  | 23,550        | 0               | 621       | 1,606        | 25,900  | 25,950        | 0               | 238       | 1,101        | 28,300  | 28,350        | 0               | 0         | 595          | 30,700         | 30,750    | 0            | 0 | 90  |
| 23,550  | 23,600        | 0               | 613       | 1,596        | 25,950  | 26,000        | 0               | 230       | 1,090        | 28,350  | 28,400        | 0               | 0         | 585          | 30,750         | 30,800    | 0            | 0 | 79  |
| 23,600  | 23,650        | 0               | 605       | 1,585        | 26,000  | 26,050        | 0               | 222       | 1,080        | 28,400  | 28,450        | 0               | 0         | 574          | 30,800         | 30,850    | 0            | 0 | 69  |
| 23,650  | 23,700        | 0               | 597       | 1,575        | 26,050  | 26,100        | 0               | 214       | 1,069        | 28,450  | 28,500        | 0               | 0         | 564          | 30,850         | 30,900    | 0            | 0 | 58  |
| 23,700  | 23,750        | 0               | 589       | 1,564        | 26,100  | 26,150        | 0               | 206       | 1,059        | 28,500  | 28,550        | 0               | 0         | 553          | 30,900         | 30,950    | 0            | 0 | 48  |
| 23,750  | 23,800        | 0               | 581       | 1,553        | 26,150  | 26,200        | 0               | 198       | 1,048        | 28,550  | 28,600        | 0               | 0         | 543          | 30,950         | 31,000    | 0            | 0 | 37  |
| 23,800  | 23,850        | 0               | 573       | 1,543        | 26,200  | 26,250        | 0               | 190       | 1,038        | 28,600  | 28,650        | 0               | 0         | 532          | 31,000         | 31,050    | 0            | 0 | 27  |
| 23,850  | 23,900        | 0               | 565       | 1,532        | 26,250  | 26,300        | 0               | 182       | 1,027        | 28,650  | 28,700        | 0               | 0         | 522          | 31,050         | 31,100    | 0            | 0 | 16  |
| 23,900  | 23,950        | 0               | 557       | 1,522        | 26,300  | 26,350        | 0               | 174       | 1,016        | 28,700  | 28,750        | 0               | 0         | 511          | 31,100         | 31,150    | 0            | 0 | 6   |
| 23,950  | 24,000        | 0               | 549       | 1,511        | 26,350  | 26,400        | 0               | 166       | 1,006        | 28,750  | 28,800        | 0               | 0         | 500          | 31,150         | 31,152    | 0            | 0 | 1   |
| 24,000  | 24,050        | 0               | 541       | 1,501        | 26,400  | 26,450        | 0               | 158       | 995          | 28,800  | 28,850        | 0               | 0         | 490          | 31,152 or more |           | 0            | 0 | 0   |
| 24,050  | 24,100        | 0               | 533       | 1,490        | 26,450  | 26,500        | 0               | 150       | 985          | 28,850  | 28,900        | 0               | 0         | 479          |                |           |              |   |     |
| 24,100  | 24,150        | 0               | 525       | 1,480        | 26,500  | 26,550        | 0               | 142       | 974          | 28,900  | 28,950        | 0               | 0         | 469          |                |           |              |   |     |
| 24,150  | 24,200        | 0               | 517       | 1,469        | 26,550  | 26,600        | 0               | 134       | 964          | 28,950  | 29,000        | 0               | 0         | 458          |                |           |              |   |     |
| 24,200  | 24,250        | 0               | 510       | 1,459        | 26,600  | 26,650        | 0               | 126       | 953          | 29,000  | 29,050        | 0               | 0         | 448          |                |           |              |   |     |
| 24,250  | 24,300        | 0               | 502       | 1,448        | 26,650  | 26,700        | 0               | 118       | 943          | 29,050  | 29,100        | 0               | 0         | 437          |                |           |              |   |     |
| 24,300  | 24,350        | 0               | 494       | 1,438        | 26,700  | 26,750        | 0               | 110       | 932          | 29,100  | 29,150        | 0               | 0         | 427          |                |           |              |   |     |
| 24,350  | 24,400        | 0               | 486       | 1,427        | 26,750  | 26,800        | 0               | 102       | 922          | 29,150  | 29,200        | 0               | 0         | 416          |                |           |              |   |     |
| 24,400  | 24,450        | 0               | 478       | 1,417        | 26,800  | 26,850        | 0               | 94        | 911          | 29,200  | 29,250        | 0               | 0         | 406          |                |           |              |   |     |
| 24,450  | 24,500        | 0               | 470       | 1,406        | 26,850  | 26,900        | 0               | 86        | 901          | 29,250  | 29,300        | 0               | 0         | 395          |                |           |              |   |     |
| 24,500  | 24,550        | 0               | 462       | 1,396        | 26,900  | 26,950        | 0               | 78        | 890          | 29,300  | 29,350        | 0               | 0         | 385          |                |           |              |   |     |
| 24,550  | 24,600        | 0               | 454       | 1,385        | 26,950  | 27,000        | 0               | 70        | 880          | 29,350  | 29,400        | 0               | 0         | 374          |                |           |              |   |     |
| 24,600  | 24,650        | 0               | 446       | 1,374        | 27,000  | 27,050        | 0               | 62        | 869          | 29,400  | 29,450        | 0               | 0         | 364          |                |           |              |   |     |

\*\*If the amount you are looking up from the worksheet is at least \$27,400 but less than \$27,413, your credit is \$1. Otherwise, you cannot take the credit.