

2018 Instructions for Form FTB 3514

California Earned Income Tax Credit

References in these instructions are to the Internal Revenue Code (IRC) as of **January 1, 2015**, and to the California Revenue and Taxation Code (R&TC).

What's New

Age Limit for Eligible Individuals

For taxable years beginning on or after January 1, 2018, the age limit for an eligible individual without a qualifying child is revised to 18 years or older.

General Information

In general, for taxable years beginning on or after January 1, 2015, California law conforms to the Internal Revenue Code (IRC) as of January 1, 2015. However, there are continuing differences between California and federal law. When California conforms to federal tax law changes, we do not always adopt all of the changes made at the federal level. For more information, go to ftb.ca.gov and search for **conformity**. Additional information can be found in FTB Pub. 1001, Supplemental Guidelines to California Adjustments, the instructions for California Schedule CA (540 or 540NR), and the Business Entity tax booklets.

The instructions provided with California tax forms are a summary of California tax law and are only intended to aid taxpayers in preparing their state income tax returns. We include information that is most useful to the greatest number of taxpayers in the limited space available. It is not possible to include all requirements of the California Revenue and Taxation Code (R&TC) in the instructions. Taxpayers should not consider the instructions as authoritative law.

Registered Domestic Partners (RDPs)

For purposes of California income tax, references to a spouse, husband, or wife also refer to a California RDP, unless otherwise specified.

When we use the initials RDP they refer to both a California registered domestic "partner" and a California registered domestic "partnership," as applicable. For more information on RDPs, get FTB Pub. 737, Tax Information for Registered Domestic Partners.

The refundable EITC is available to taxpayers who earned wage income subject to California withholding and/or have net earnings from self-employment. This credit is similar to the federal Earned Income Credit (EIC) but with different income limitations. EITC reduces your California tax obligation, or allows a refund if no California tax is due. You do not need a child to qualify, but must file a California tax return to claim the credit and attach a completed form FTB 3514, California Earned Income Tax Credit.

A Purpose

Use form FTB 3514 to determine whether you qualify to claim the credit, provide information about your qualifying children, if applicable, and to figure the amount of your credit.

B Differences in California and Federal Law

The differences between California and federal law are as follows:

- California allows this credit for wage income (wages, salaries, tips and other employee compensation) that is subject to California withholding.
- If you were a nonresident, you must have earned wage income that is subject to California withholding.
- Both your earned income and federal adjusted gross income (AGI) must be less than \$54,884 to qualify for the federal credit, and less than \$24,951 to qualify for the California credit.
- An eligible individual without a qualifying child is 18 years or older for the California credit.
- You may elect to include all of your (and/or all of your spouse's/RDP's if filing jointly) nontaxable military combat pay in earned income for California purposes, whether or not you elect to include it for federal purposes. Get FTB Pub. 1032, Tax Information for Military Personnel, for special rules that apply to military personnel claiming the EITC.

Specific Instructions

If certain requirements are met, you may claim the EITC even if you do not have a qualifying child. The amount of the credit is greater if you have a qualifying child, and increases with each child that qualifies, up to a maximum of three children. Follow Step 1 through Step 7 below to determine if you qualify for the credit and to figure the amount of the credit.

If your EITC was reduced or disallowed for any reason other than a math or clerical error and you now want to take the EITC then answer "Yes" on line 1b within the form and follow Step 1 through Step 7 below to determine if you qualify for the credit.

Attach the completed form FTB 3514 to your Form 540 or 540 2EZ, California Resident Income Tax Return; or Long or Short Form 540NR, California Nonresident or Part-Year Resident Income Tax Return, if you claim the California EITC.

Step 1 Qualifications for All Filers

a. Federal AGI

If, in taxable year 2018:

- 1 or more qualifying children lived with you, is the amount on federal Form 1040, line 7 less than \$24,951?
- No qualifying children lived with you, is the amount on federal Form 1040, line 7 less than \$16,751?

Yes Continue.

No Stop here, you cannot take the credit.

b. Do you, and your spouse/RDP if filing a joint return, have a social security number (SSN) that allows you to work and is valid for EITC purposes? See "Valid SSN" section within Step 3, Qualifying Child, for a full definition.

Yes Continue.

No Stop here, you cannot take the credit.

c. Is your filing status married filing separately?

Yes Stop here, you cannot take the credit.

No Continue.

d. Are you filing federal Forms 2555, Foreign Earned Income or 2555-EZ, Foreign Earned Income Exclusion (relating to foreign earned income)?

Yes Stop here, you cannot take the credit.

No Continue.

e. Were you or your spouse/RDP a nonresident alien for any part of 2018?

Yes If your filing status is married filing jointly, continue. Otherwise, stop; you cannot take the EITC.

No Continue.

f. If you are filing a Long or Short Form 540NR, did you and your spouse/RDP live in California for at least 183 days?

Yes Continue.

No Stop here, you cannot take the credit.

g. Complete line 1, line 2, and line 3 on the form. Then go to Step 2.

Step 2 Investment Income

If you are filing Form 540 or Long Form 540NR complete Worksheet 1. If you are filing Form 540 2EZ or Short Form 540NR complete Worksheet 2.

Worksheet 1 – Investment Income	
Form 540 and Long Form 540NR Filers	
Interest and Dividends	
1 Add and enter the amounts from federal Form 1040, line 2a and line 2b	1 _____
2 Enter the amount from federal Form 8814, Parents' Election to Report Child's Interest and Dividends, line 1b	2 _____
3 Enter the amount from federal Form 1040, line 3b	3 _____
4 Enter any amounts from federal Form 8814, line 12 for child's interest and dividends . . .	4 _____
Capital Gain Net Income	
5 Enter the amount from federal Schedule 1 (Form 1040), line 13. If the result is less than zero, enter -0-	5 _____
6 Enter the gain from federal Form 4797 Sales of Business Property, line 7. If the amount on that line is a loss, enter -0-. (But, if you completed federal Form 4797, line 8 and line 9, enter the amount from line 9 instead)	6 _____
7 Subtract line 6 from line 5. (If the result is less than zero, enter -0-) . . .	7 _____
Passive Activities	
8 Enter the total of net income from passive activities included on federal Schedule 1 (Form 1040), line 17	8 _____
Other Activities	
9 Enter any income from the rental of personal property included on federal Schedule 1 (Form 1040), line 21. If the result is zero or less, enter -0-	9 _____
10 Enter any expenses related to the rental of personal property included as a write-in adjustment on federal Schedule 1 (Form 1040), line 36	10 _____
11 Subtract line 10 from line 9. (If the result is less than zero, enter -0-) . . .	11 _____
Investment Income	
12 Add the amounts on lines 1, 2, 3, 4, 7, 8, and 11. Enter the total. This is your investment income	12 _____
13 Is the amount on line 12 more than \$3,699 ?	
Yes Stop here, you cannot take the credit.	
No Enter the amount from line 12 on form FTB 3514, line 4. Go to Step 3.	

Worksheet 2 – Investment Income	
Form 540 2EZ and Short Form 540NR Filers	
1 Taxable interest. Enter the amount from Form 540 2EZ, line 10. Short Form 540NR filers add and enter the amounts from federal Form 1099-INT, box 1	1 _____
2 Nontaxable interest. Add and enter the amounts from federal Form 1099-INT, box 3 and box 8, and the amount from federal Form 1099-DIV, box 10	2 _____
3 Dividends. Enter the amount from Form 540 2EZ, line 11	3 _____
4 Capital gain net income. Enter the amount from Form 540 2EZ, line 13.	4 _____
5 Investment Income. Add line 1, line 2, line 3 and line 4. Enter the amount here	5 _____
6 Is the amount on line 5 more than \$3,699 ?	
Yes Stop here, you cannot take the credit.	
No Enter the amount from line 5 on form FTB 3514, line 4. Go to Step 3.	

Step 3 Qualifying Child

Qualifying Child Definition

A qualifying child for the EITC is a child who meets the following conditions:

- 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).
- Is under age 19 at the end of 2018 and younger than you (or your spouse/RDP, if filing jointly), or under age 24 at the end of 2018, a student, and younger than you (or your spouse/RDP, if filing jointly), or any age and permanently and totally disabled.
- Is not filing a joint return for 2018 or is filing a joint return for 2018 only to claim a refund of withheld income tax or estimated tax paid. Get federal Publication 596, Earned Income Credit, for examples.
- Lived with you in California for more than half of 2018. If the child did not live with you for the required time, see exceptions in the instructions for line 11.

Note. If the child was married or meets the conditions to be a qualifying child of another person (other than your spouse/RDP if filing a joint return), special rules apply. Get federal Publication 596 for more information.

Qualifying Child Questionnaire

- a. Do you have at least one child who meets the conditions to be your qualifying child?
 - Yes** Continue.
 - No** Go to Step 4.
- b. Are you filing a joint return for 2018?
 - Yes** Complete form FTB 3514, Part III, line 5 through line 12. Go to Step 5.
 - No** Continue.
- c. Could you be a qualifying child of another person for 2018? (Answer "No" if the other person is not required to file, and is not filing, a 2018 tax return or is filing a 2018 return only to claim a refund of withheld income tax or estimated tax paid. Get federal Publication 596 for examples.)
 - Yes** Stop here, you cannot take the credit.
 - No** Complete form FTB 3514, Part III, line 5 through line 12. Go to Step 5.

Line 7 – SSN

The child must have a valid SSN, as defined below, unless the child was born and died in 2018. If your child was born alive and died in 2018 and did not have an SSN, enter "Died" on this line and attach a copy of the child's birth certificate, death certificate, or hospital medical records or include it according to your software's instructions.

Valid SSN. For the EITC, 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 allow the recipient of the SSN to apply for or receive a federally funded benefit. However, if "Valid for Work Only With DHS Authorization" is printed on the social security card, the SSN is valid for EITC purposes only as long as the DHS authorization is still valid.

An Individual Taxpayer Identification Number (ITIN) or Adoption Taxpayer Identification Number (ATIN) cannot be used to claim EITC. If you or your child has an ITIN or ATIN and later gets a SSN that is valid for employment, you may be able to file an amended return.

If you did not have an SSN by the due date of your 2018 return (including extensions), you cannot claim the EITC on either your original or an amended 2018 return, even if you later get an SSN. Also, if a child did not have an SSN by the due date of your return (including extensions), you cannot count that child as a qualifying child in figuring the EITC on either your original or an amended 2018 return, even if that child later gets an SSN.

Use Forms 540, 540 2EZ, or 540NR (Long or Short) amended individual tax returns to correct your return.

Line 9a – Student

A student is a child who during any part of 5 calendar months of 2018 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.

Line 9b – Permanently and totally disabled

A person is permanently and totally disabled if, at any time in 2018, 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.

Line 10 – Child's relationship to you

For additional information see qualifying child definition.

Line 11 – Number of days child lived with you

Enter the number of days the child lived with you in California during 2018. To qualify, the child must have the same principal place of residence in California as you for more than half of 2018, defined as 183 days or more. If the child was born or died in 2018 and your home was the child's home for more than half the time he or she was alive during 2018, enter "365." Do not enter more than 365 days. If the child did not live with you for the required time, temporary absences may count as time lived at home. For more information get federal Publication 596.

Line 12 – Child's physical address

Enter the physical address where the child resided during 2018. This should be the address of the principal place of residence in California where the child lived with you for more than half of 2018. If the child lived with you in California for more than half of 2018, but moved within California during this period, this should be the address of the principal place of residence that was shared the longest.

Step 4 Filer Without a Qualifying Child

- a. Is the amount on federal Form 1040, line 7 less than \$16,751?

Yes Continue.

No Stop here, you cannot take the credit.

- b. Were you (or your spouse/RDP if filing a joint return) at least age 18 at the end of 2018? (Answer "Yes" if you, or your spouse/RDP if filing a joint return, were born on or before January 1, 2001.) If your spouse/RDP died in 2018 (or if you are preparing a return for someone who died in 2018), get federal Publication 596 for more information before you answer.

Yes Continue.

No Stop here, you cannot take the credit.

- c. Was your main home, and your spouse's/RDP's if filing a joint return, in California for more than half of 2018?

Yes Continue.

No Stop here, you cannot take the credit.

- d. Are you filing a joint return for 2018? For more information get federal Publication 596.

Yes Skip questions e and f; go to Step 5.

No Continue.

- e. Could you be a qualifying child of another person for 2018? (Answer "No" if the other person is not required to file, and is not filing, a 2018 tax return or is filing a 2018 return only to claim a refund of withheld income tax or estimated tax paid. Get federal Publication 596 for examples.)

Yes Stop here, you cannot take the credit.

No Continue.

- f. Can you be claimed as a dependent on someone else's 2018 tax return?

Yes Stop here, you cannot take the credit.

No Go to Step 5.

Step 5 California Earned Income

Complete lines 13 through 19 to figure your California earned income.

Line 13 – Wages, salaries, tips, and other employee compensation, subject to California withholding

Enter the amount from Form 540, line 12; Form 540 2EZ, line 9; Long Form 540NR, line 12; or Short Form 540NR, line 12.

Note: If you have clergy wages, subtract the self employment tax, if any, that was reported on federal Schedule SE and enter the result on form FTB 3514, line 13.

Line 14 – IHSS payments

Enter the amount included on line 13, that you received as Medicaid waiver payments, In Home Supportive Services (IHSS) payments, or IHSS supplementary payments that are nontaxable for federal purposes.

Line 15 – Prison inmate wages and/or pension or annuity from a nonqualified deferred compensation plan or a nongovernmental Section 457 plan

Enter the amount included on line 13, that you received for work performed while an inmate in a penal institution.

Enter the amount included on line 13, that you received as a pension or annuity from a nonqualified deferred compensation plan or a nongovernmental IRC Section 457 plan. This amount may be shown on federal Form W-2, Wage and Tax Statement, box 11. If you received such an amount and box 11 is blank, contact your employer for the amount received as a pension or annuity.

Line 17 – Nontaxable combat pay

Enter the amount from federal Form W-2, box 12, code Q, if you elect to include your nontaxable military combat pay in earned income for EITC purposes. If you are filing a joint return, both you and/or your spouse/RDP can elect to include your own nontaxable military combat pay for EITC purposes. Each must include all of their nontaxable military combat pay, not just a portion of it. You may elect to include nontaxable military combat pay in earned income for California purposes, whether or not you elect to include it for federal purposes.

Line 18 – Business income or (loss)

If you are self-employed and have net earnings from self-employment, go to Worksheet 3 to figure your business income or loss. Attach a copy of your complete federal return, including any Schedule C, Schedule C-EZ, Schedule F, Schedule SE, and any Schedule K-1 (Form 1065).

Worksheet 3 – Business Income or (Loss)	
1 Business income or (loss). Enter the amount from federal Schedule 1 (Form 1040), line 12	1 _____
2 Farm income or (loss). Enter the amount from federal Schedule 1 (Form 1040), line 18	2 _____
3 Self-employment earnings from partnerships reported on K-1s. Enter the net profit (or loss) from federal Schedule K-1 (Form 1065), box 14, code A	3 _____
4 Deductible part of self-employment tax. Enter the amount from federal Schedule 1 (Form 1040), line 27	4 _____
5 Total business income or (loss). Add line 1, line 2, line 3, and subtract line 4. Enter the amount here and on form FTB 3514, line 18	5 _____

After completing Step 5, line 18e go to Step 6.

Lines 18 a-e Business information

Enter your business information in the spaces provided. If you have multiple businesses, use the information from the schedule with the largest net profit (loss).

Line b – Business address

Enter your business address. Show a street address instead of a box number. Include the suite or room number, if any.

Line c – Business license number

Enter your business license number. A business license number is a reference number from a county, city, or state that allows you to engage in a specific business activity within the designated area. If you do not have a business license number, leave line c blank.

Line d – SEIN

Enter your state employer identification number (SEIN) issued by the California Employment Development Department. If you do not have a SEIN, leave line d blank.

Line e – Business code

Use the six-digit code from federal Schedule C, Schedule C-EZ, or Schedule F, box B.

Step 7 How to Figure the Nonresident or Part-Year Resident EITC

Line 22 – Nonresident or Part-Year Resident EITC

If you do not file a Form 540NR, do not complete lines 21 and 22 of form FTB 3514. If you file a Form 540NR, enter your CA Exemption Credit Percentage from line 38 of Form 540NR (Long or Short) on line 21 of form FTB 3514. Multiply line 21 by line 20 and enter the result on line 22 of form FTB 3514. This amount should also be entered on line 85 of Form 540NR (Long or Short).

Step 6 How to Figure the CA EITC

Complete the California Earned Income Tax Credit Worksheet below. If you file a Form 540NR, go to Step 7 after you complete Step 6.

California Earned Income Tax Credit Worksheet

Part I – All Filers

- Enter your California earned income from form FTB 3514, line 19. If the amount is zero or less, stop here **1** _____
- Look up the amount on line 1 in the EITC Table to find the credit. Be sure you use the correct column for the number of qualifying children you have. Enter the credit here **2** _____
If the amount on line 2 is zero, stop here. You cannot take the credit.
- Enter the amount from federal Form 1040, line 7. **3** _____
- Are the amounts on lines 1 and 3 the same?
Yes Skip line 5; and enter the amount from line 2 on line 6.
No Go to line 5.

Part II – Filers who Answered “No” on Line 4

- If you have:
 - No qualifying children, is the amount on line 3 less than \$3,580?
 - 1 qualifying child, is the amount on line 3 less than \$5,376?
 - 2 qualifying children, is the amount on line 3 less than \$7,547?
 - 3 or more qualifying children, is the amount on line 3 less than \$7,547?**Yes** Leave line 5 blank; enter the amount from line 2 on line 6.
No Look up the amount on line 3 in the EITC Table to find the credit. Be sure you use the correct column for the number of qualifying children you have. Enter the credit here. **5** _____
 Look at the amounts on line 5 and line 2, enter the **smaller** amount on line 6.

Part III – Your Earned Income Tax Credit

- This is your California earned income tax credit.
Enter this amount on form FTB 3514, line 20. **6** _____

2018 Earned Income Tax Credit Table

Caution: This is **not** a tax table. If you are married filing separately you do **not** qualify for this credit.

- To find your credit, read down the "At least - But not over" columns and find the line that includes the amount you were told to look up from your California Earned Income Tax Credit Worksheet.
- Then, go to the column that includes the number of qualifying children you have. Enter the credit from that column on your California Earned Income Tax Credit Worksheet.

If the amount you are looking up from the worksheet is . . .		And your number of qualifying children is			
At least	But Not Over	0	1	2	3
		Your credit is . . .			
\$1	50	2	7	9	10
51	100	5	22	26	29
101	150	8	36	43	48
151	200	11	51	60	67
201	250	15	65	77	86
251	300	18	80	94	105
301	350	21	94	111	125
351	400	24	109	128	144
401	450	28	123	145	163
451	500	31	137	162	182
501	550	34	152	179	201
551	600	37	166	196	220
601	650	41	181	213	239
651	700	44	195	230	258
701	750	47	210	247	278
751	800	50	224	264	297
801	850	54	239	281	316
851	900	57	253	298	335
901	950	60	267	315	354
951	1000	63	282	332	373
1001	1050	67	296	349	392
1051	1100	70	311	366	411
1101	1150	73	325	383	431
1151	1200	76	340	400	450
1201	1250	80	354	417	469
1251	1300	83	369	434	488
1301	1350	86	383	451	507
1351	1400	89	398	468	526
1401	1450	93	412	485	545
1451	1500	96	426	502	564
1501	1550	99	441	519	584
1551	1600	102	455	536	603
1601	1650	106	470	553	622
1651	1700	109	484	570	641
1701	1750	112	499	587	660
1751	1800	115	513	604	679
1801	1850	119	528	621	698
1851	1900	122	542	638	717
1901	1950	125	556	655	737
1951	2000	128	571	672	756

If the amount you are looking up from the worksheet is . . .		And your number of qualifying children is			
At least	But Not Over	0	1	2	3
		Your credit is . . .			
2001	2050	132	585	689	775
2051	2100	135	600	706	794
2101	2150	138	614	723	813
2151	2200	141	629	740	832
2201	2250	145	643	757	851
2251	2300	148	658	774	870
2301	2350	151	672	791	890
2351	2400	154	687	808	909
2401	2450	158	701	825	928
2451	2500	161	715	842	947
2501	2550	164	730	859	966
2551	2600	167	744	876	985
2601	2650	171	759	893	1004
2651	2700	174	773	910	1023
2701	2750	177	788	927	1043
2751	2800	180	802	944	1062
2801	2850	184	817	961	1081
2851	2900	187	831	978	1100
2901	2950	190	845	995	1119
2951	3000	193	860	1012	1138
3001	3050	197	874	1029	1157
3051	3100	200	889	1046	1176
3101	3150	203	903	1063	1196
3151	3200	206	918	1080	1215
3201	3250	210	932	1097	1234
3251	3300	213	947	1114	1253
3301	3350	216	961	1131	1272
3351	3400	219	976	1148	1291
3401	3450	223	990	1165	1310
3451	3500	226	1004	1182	1329
3501	3550	229	1019	1199	1349
3551	3600	232	1033	1216	1368
3601	3650	230	1048	1233	1387
3651	3700	227	1062	1250	1406
3701	3750	223	1077	1267	1425
3751	3800	220	1091	1284	1444
3801	3850	217	1106	1301	1463
3851	3900	214	1120	1318	1482
3901	3950	210	1134	1335	1502
3951	4000	207	1149	1352	1521

2018 Earned Income Tax Credit Table

Caution: This is **not** a tax table. If you are married filing separately you do **not** qualify for this credit.

- To find your credit, read down the "At least - But not over" columns and find the line that includes the amount you were told to look up from your California Earned Income Tax Credit Worksheet.
- Then, go to the column that includes the number of qualifying children you have. Enter the credit from that column on your California Earned Income Tax Credit Worksheet.

If the amount you are looking up from the worksheet is . . .		And your number of qualifying children is			
At least	But Not Over	0	1	2	3
		Your credit is . . .			
4001	4050	204	1163	1369	1540
4051	4100	201	1178	1386	1559
4101	4150	197	1192	1403	1578
4151	4200	194	1207	1420	1597
4201	4250	191	1221	1437	1616
4251	4300	188	1236	1454	1635
4301	4350	184	1250	1471	1655
4351	4400	181	1265	1488	1674
4401	4450	178	1279	1505	1693
4451	4500	175	1293	1522	1712
4501	4550	171	1308	1539	1731
4551	4600	168	1322	1556	1750
4601	4650	165	1337	1573	1769
4651	4700	162	1351	1590	1788
4701	4750	158	1366	1607	1808
4751	4800	155	1380	1624	1827
4801	4850	152	1395	1641	1846
4851	4900	149	1409	1658	1865
4901	4950	145	1423	1675	1884
4951	5000	142	1438	1692	1903
5001	5050	139	1452	1709	1922
5051	5100	136	1467	1726	1941
5101	5150	132	1481	1743	1961
5151	5200	129	1496	1760	1980
5201	5250	126	1510	1777	1999
5251	5300	123	1525	1794	2018
5301	5350	119	1539	1811	2037
5351	5400	116	1554	1828	2056
5401	5450	113	1539	1845	2075
5451	5500	110	1525	1862	2094
5501	5550	106	1510	1879	2114
5551	5600	103	1496	1896	2133
5601	5650	102	1482	1913	2152
5651	5700	102	1467	1930	2171
5701	5750	101	1453	1947	2190
5751	5800	101	1438	1964	2209
5801	5850	100	1424	1981	2228
5851	5900	100	1409	1998	2247
5901	5950	100	1395	2015	2267
5951	6000	99	1380	2032	2286

If the amount you are looking up from the worksheet is . . .		And your number of qualifying children is			
At least	But Not Over	0	1	2	3
		Your credit is . . .			
6001	6050	99	1366	2049	2305
6051	6100	98	1352	2066	2324
6101	6150	98	1337	2083	2343
6151	6200	97	1323	2100	2362
6201	6250	97	1308	2117	2381
6251	6300	96	1294	2134	2400
6301	6350	96	1279	2151	2420
6351	6400	95	1265	2168	2439
6401	6450	95	1250	2185	2458
6451	6500	94	1236	2202	2477
6501	6550	94	1221	2219	2496
6551	6600	94	1207	2236	2515
6601	6650	93	1193	2253	2534
6651	6700	93	1178	2270	2553
6701	6750	92	1164	2287	2573
6751	6800	92	1149	2304	2592
6801	6850	91	1135	2321	2611
6851	6900	91	1120	2338	2630
6901	6950	90	1106	2355	2649
6951	7000	90	1091	2372	2668
7001	7050	89	1077	2389	2687
7051	7100	89	1063	2406	2706
7101	7150	88	1048	2423	2726
7151	7200	88	1034	2440	2745
7201	7250	88	1019	2457	2764
7251	7300	87	1005	2474	2783
7301	7350	87	990	2491	2802
7351	7400	86	976	2508	2821
7401	7450	86	961	2525	2840
7451	7500	85	947	2542	2859
7501	7550	85	932	2559	2879
7551	7600	84	918	2556	2876
7601	7650	84	904	2539	2857
7651	7700	83	889	2522	2838
7701	7750	83	875	2505	2818
7751	7800	83	860	2488	2799
7801	7850	82	846	2471	2780
7851	7900	82	831	2454	2761
7901	7950	81	817	2437	2742
7951	8000	81	802	2420	2723

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If the amount you are looking up from the worksheet is . . .		And your number of qualifying children is			
At least	But Not Over	0	1	2	3
		Your credit is . . .			
8001	8050	80	788	2403	2704
8051	8100	80	774	2386	2685
8101	8150	79	759	2369	2665
8151	8200	79	745	2352	2646
8201	8250	78	730	2335	2627
8251	8300	78	716	2318	2608
8301	8350	77	701	2301	2589
8351	8400	77	687	2284	2570
8401	8450	77	672	2267	2551
8451	8500	76	658	2250	2532
8501	8550	76	643	2233	2512
8551	8600	75	629	2216	2493
8601	8650	75	615	2199	2474
8651	8700	74	600	2182	2455
8701	8750	74	586	2165	2436
8751	8800	73	571	2148	2417
8801	8850	73	557	2131	2398
8851	8900	72	542	2114	2379
8901	8950	72	528	2097	2359
8951	9000	72	513	2080	2340
9001	9050	71	499	2063	2321
9051	9100	71	485	2046	2302
9101	9150	70	470	2029	2283
9151	9200	70	456	2012	2264
9201	9250	69	441	1995	2245
9251	9300	69	427	1978	2226
9301	9350	68	412	1961	2206
9351	9400	68	398	1944	2187
9401	9450	67	383	1927	2168
9451	9500	67	369	1910	2149
9501	9550	66	354	1893	2130
9551	9600	66	340	1876	2111
9601	9650	66	326	1859	2092
9651	9700	65	311	1842	2073
9701	9750	65	297	1825	2053
9751	9800	64	282	1808	2034
9801	9850	64	268	1791	2015
9851	9900	63	256	1774	1996
9901	9950	63	255	1757	1977
9951	10000	62	254	1740	1958

If the amount you are looking up from the worksheet is . . .		And your number of qualifying children is			
At least	But Not Over	0	1	2	3
		Your credit is . . .			
10001	10050	62	253	1723	1939
10051	10100	61	253	1706	1920
10101	10150	61	252	1689	1900
10151	10200	60	251	1672	1881
10201	10250	60	250	1655	1862
10251	10300	60	249	1638	1843
10301	10350	59	248	1621	1824
10351	10400	59	247	1604	1805
10401	10450	58	247	1587	1786
10451	10500	58	246	1570	1767
10501	10550	57	245	1553	1747
10551	10600	57	244	1536	1728
10601	10650	56	243	1519	1709
10651	10700	56	242	1502	1690
10701	10750	55	242	1485	1671
10751	10800	55	241	1468	1652
10801	10850	55	240	1451	1633
10851	10900	54	239	1434	1614
10901	10950	54	238	1417	1594
10951	11000	53	237	1400	1575
11001	11050	53	236	1383	1556
11051	11100	52	236	1366	1537
11101	11150	52	235	1349	1518
11151	11200	51	234	1332	1499
11201	11250	51	233	1315	1480
11251	11300	50	232	1298	1461
11301	11350	50	231	1281	1441
11351	11400	49	230	1264	1422
11401	11450	49	230	1247	1403
11451	11500	49	229	1230	1384
11501	11550	48	228	1213	1365
11551	11600	48	227	1196	1346
11601	11650	47	226	1179	1327
11651	11700	47	225	1162	1308
11701	11750	46	225	1145	1288
11751	11800	46	224	1128	1269
11801	11850	45	223	1111	1250
11851	11900	45	222	1094	1231
11901	11950	44	221	1077	1212
11951	12000	44	220	1060	1193

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If the amount you are looking up from the worksheet is . . .		And your number of qualifying children is			
At least	But Not Over	0	1	2	3
		Your credit is . . .			
12001	12050	44	219	1043	1174
12051	12100	43	219	1026	1155
12101	12150	43	218	1009	1135
12151	12200	42	217	992	1116
12201	12250	42	216	975	1097
12251	12300	41	215	958	1078
12301	12350	41	214	941	1059
12351	12400	40	213	924	1040
12401	12450	40	213	907	1021
12451	12500	39	212	890	1002
12501	12550	39	211	873	982
12551	12600	38	210	856	963
12601	12650	38	209	839	944
12651	12700	38	208	822	925
12701	12750	37	208	805	906
12751	12800	37	207	788	887
12801	12850	36	206	771	868
12851	12900	36	205	754	849
12901	12950	35	204	737	829
12951	13000	35	203	720	810
13001	13050	34	202	703	791
13051	13100	34	202	686	772
13101	13150	33	201	669	753
13151	13200	33	200	652	734
13201	13250	32	199	635	715
13251	13300	32	198	618	696
13301	13350	32	197	601	676
13351	13400	31	196	584	657
13401	13450	31	196	567	638
13451	13500	30	195	550	619
13501	13550	30	194	533	600
13551	13600	29	193	516	581
13601	13650	29	192	499	562
13651	13700	28	191	482	543
13701	13750	28	191	465	523
13751	13800	27	190	448	504
13801	13850	27	189	431	485
13851	13900	27	188	414	466
13901	13950	26	187	397	447
13951	14000	26	186	380	428

If the amount you are looking up from the worksheet is . . .		And your number of qualifying children is			
At least	But Not Over	0	1	2	3
		Your credit is . . .			
14001	14050	25	185	363	409
14051	14100	25	185	346	390
14101	14150	24	184	329	370
14151	14200	24	183	312	351
14201	14250	23	182	295	332
14251	14300	23	181	278	313
14301	14350	22	180	261	294
14351	14400	22	179	254	275
14401	14450	21	179	253	255
14451	14500	21	178	251	254
14501	14550	21	177	250	252
14551	14600	20	176	249	251
14601	14650	20	175	248	250
14651	14700	19	174	247	249
14701	14750	19	174	245	248
14751	14800	18	173	244	246
14801	14850	18	172	243	245
14851	14900	17	171	242	244
14901	14950	17	170	241	243
14951	15000	16	169	239	242
15001	15050	16	168	238	240
15051	15100	16	168	237	239
15101	15150	15	167	236	238
15151	15200	15	166	235	237
15201	15250	14	165	233	235
15251	15300	14	164	232	234
15301	15350	13	163	231	233
15351	15400	13	162	230	232
15401	15450	12	162	229	231
15451	15500	12	161	227	229
15501	15550	11	160	226	228
15551	15600	11	159	225	227
15601	15650	10	158	224	226
15651	15700	10	157	223	225
15701	15750	10	157	221	223
15751	15800	9	156	220	222
15801	15850	9	155	219	221
15851	15900	8	154	218	220
15901	15950	8	153	217	219
15951	16000	7	152	215	217

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If the amount you are looking up from the worksheet is . . .		And your number of qualifying children is			
At least	But Not Over	0	1	2	3
		Your credit is . . .			
16001	16050	7	151	214	216
16051	16100	6	151	213	215
16101	16150	6	150	212	214
16151	16200	5	149	211	212
16201	16250	5	148	209	211
16251	16300	4	147	208	210
16301	16350	4	146	207	209
16351	16400	4	145	206	208
16401	16450	3	145	205	206
16451	16500	3	144	203	205
16501	16550	2	143	202	204
16551	16600	2	142	201	203
16601	16650	1	141	200	202
16651	16700	1	140	199	200
16701	16750	1	140	197	199
16751	16800	0	139	196	198
16801	16850	0	138	195	197
16851	16900	0	137	194	196
16901	16950	0	136	193	194
16951	17000	0	135	191	193
17001	17050	0	134	190	192
17051	17100	0	134	189	191
17101	17150	0	133	188	189
17151	17200	0	132	187	188
17201	17250	0	131	185	187
17251	17300	0	130	184	186
17301	17350	0	129	183	185
17351	17400	0	128	182	183
17401	17450	0	128	181	182
17451	17500	0	127	180	181
17501	17550	0	126	178	180
17551	17600	0	125	177	179
17601	17650	0	124	176	177
17651	17700	0	123	175	176
17701	17750	0	123	174	175
17751	17800	0	122	172	174
17801	17850	0	121	171	172
17851	17900	0	120	170	171
17901	17950	0	119	169	170
17951	18000	0	118	168	169

If the amount you are looking up from the worksheet is . . .		And your number of qualifying children is			
At least	But Not Over	0	1	2	3
		Your credit is . . .			
18001	18050	0	117	166	168
18051	18100	0	117	165	166
18101	18150	0	116	164	165
18151	18200	0	115	163	164
18201	18250	0	114	162	163
18251	18300	0	113	160	162
18301	18350	0	112	159	160
18351	18400	0	111	158	159
18401	18450	0	111	157	158
18451	18500	0	110	156	157
18501	18550	0	109	154	156
18551	18600	0	108	153	154
18601	18650	0	107	152	153
18651	18700	0	106	151	152
18701	18750	0	106	150	151
18751	18800	0	105	148	149
18801	18850	0	104	147	148
18851	18900	0	103	146	147
18901	18950	0	102	145	146
18951	19000	0	101	144	145
19001	19050	0	100	142	143
19051	19100	0	100	141	142
19101	19150	0	99	140	141
19151	19200	0	98	139	140
19201	19250	0	97	138	139
19251	19300	0	96	136	137
19301	19350	0	95	135	136
19351	19400	0	94	134	135
19401	19450	0	94	133	134
19451	19500	0	93	132	133
19501	19550	0	92	130	131
19551	19600	0	91	129	130
19601	19650	0	90	128	129
19651	19700	0	89	127	128
19701	19750	0	89	126	126
19751	19800	0	88	124	125
19801	19850	0	87	123	124
19851	19900	0	86	122	123
19901	19950	0	85	121	122
19951	20000	0	84	120	120

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If the amount you are looking up from the worksheet is . . .		And your number of qualifying children is			
At least	But Not Over	0	1	2	3
		Your credit is . . .			
20001	20050	0	83	118	119
20051	20100	0	83	117	118
20101	20150	0	82	116	117
20151	20200	0	81	115	116
20201	20250	0	80	114	114
20251	20300	0	79	112	113
20301	20350	0	78	111	112
20351	20400	0	77	110	111
20401	20450	0	77	109	110
20451	20500	0	76	108	108
20501	20550	0	75	106	107
20551	20600	0	74	105	106
20601	20650	0	73	104	105
20651	20700	0	72	103	103
20701	20750	0	72	102	102
20751	20800	0	71	100	101
20801	20850	0	70	99	100
20851	20900	0	69	98	99
20901	20950	0	68	97	97
20951	21000	0	67	96	96
21001	21050	0	66	94	95
21051	21100	0	66	93	94
21101	21150	0	65	92	93
21151	21200	0	64	91	91
21201	21250	0	63	90	90
21251	21300	0	62	88	89
21301	21350	0	61	87	88
21351	21400	0	60	86	86
21401	21450	0	60	85	85
21451	21500	0	59	84	84
21501	21550	0	58	82	83
21551	21600	0	57	81	82
21601	21650	0	56	80	80
21651	21700	0	55	79	79
21701	21750	0	55	78	78
21751	21800	0	54	76	77
21801	21850	0	53	75	76
21851	21900	0	52	74	74
21901	21950	0	51	73	73
21951	22000	0	50	72	72

If the amount you are looking up from the worksheet is . . .		And your number of qualifying children is			
At least	But Not Over	0	1	2	3
		Your credit is . . .			
22001	22050	0	49	70	71
22051	22100	0	49	69	70
22101	22150	0	48	68	68
22151	22200	0	47	67	67
22201	22250	0	46	66	66
22251	22300	0	45	64	65
22301	22350	0	44	63	63
22351	22400	0	43	62	62
22401	22450	0	43	61	61
22451	22500	0	42	60	60
22501	22550	0	41	58	59
22551	22600	0	40	57	57
22601	22650	0	39	56	56
22651	22700	0	38	55	55
22701	22750	0	38	54	54
22751	22800	0	37	52	53
22801	22850	0	36	51	51
22851	22900	0	35	50	50
22901	22950	0	34	49	49
22951	23000	0	33	48	48
23001	23050	0	32	46	47
23051	23100	0	32	45	45
23101	23150	0	31	44	44
23151	23200	0	30	43	43
23201	23250	0	29	42	42
23251	23300	0	28	40	40
23301	23350	0	27	39	39
23351	23400	0	26	38	38
23401	23450	0	26	37	37
23451	23500	0	25	36	36
23501	23550	0	24	34	34
23551	23600	0	23	33	33
23601	23650	0	22	32	32
23651	23700	0	21	31	31
23701	23750	0	21	30	30
23751	23800	0	20	28	28
23801	23850	0	19	27	27
23851	23900	0	18	26	26
23901	23950	0	17	25	25
23951	24000	0	16	24	24

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At least	But Not Over	0	1	2	3
		Your credit is . . .			
24001	24050	0	15	22	22
24051	24100	0	15	21	21
24101	24150	0	14	20	20
24151	24200	0	13	19	19
24201	24250	0	12	18	17
24251	24300	0	11	17	16
24301	24350	0	10	15	15
24351	24400	0	9	14	14
24401	24450	0	9	13	13
24451	24500	0	8	12	11
24501	24550	0	7	11	10
24551	24600	0	6	9	9
24601	24650	0	5	8	8
24651	24700	0	4	7	7
24701	24750	0	4	6	5
24751	24800	0	3	5	4
24801	24850	0	2	3	3
24851	24900	0	1	2	2
24901	24950	0	1	1	1