

2013 WORKSHEET B, EARNED INCOME CREDIT (EIC) – LINES 64a and 64b

Keep for Your Records

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

- ✓ Complete the parts below (Parts 1 through 3) that apply to you. Then, continue to Part 4.
- ✓ If you are married filing a joint return, include your spouse's amounts, if any, with yours to figure the amounts to enter in Parts 1 through 3.

PART 1

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

1a.	Enter the amount from Schedule SE, Section A, line 3, or Section B, line 3, whichever applies	1a	
b.	Enter any amount from Schedule SE, Section B, line 4b, and line 5a	+	1b
c.	Combine lines 1a and 1b	=	1c
d.	Enter the amount from Schedule SE, Section A, line 6, or Section B, line 13, whichever applies	-	1d
e.	Subtract line 1d from line 1c	=	1e

PART 2

Self-Employed NOT Required To File Schedule SE

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

2.	Do not include on these lines any statutory employee income, any net profit from services performed as a notary public, or any amount exempt from self-employment tax as the result of the filing and approval of Form 4029 or Form 4361, or any other amounts exempt from self-employment tax.		
a.	Enter any net farm profit (or loss) from Schedule F, line 34, and from farm partnerships, Schedule K-1 (Form 1065), box 14, code A*	2a	
b.	Enter any net profit (or loss) from Schedule C, line 31, Schedule C-EZ, line 3; Schedule K-1 (Form 1065), box 14, code A (other than farming); and Schedule K-1 (Form 1065-B), box 9, code J1*	+	2b
c.	Combine lines 2a and 2b	=	2c

* If you have any Schedule K-1 amounts, complete the appropriate line(s) of Schedule SE, Section A. Reduce the Schedule K-1 amounts as described in the Partner's Instructions for Schedule K-1. Enter your name and social security number on Schedule SE and attach it to your return.

PART 3

Statutory Employees Filing Schedule C or C-EZ

3.	Enter the amount from Schedule C, line 1c, or Schedule C-EZ, line 1c, that you are filing as a statutory employee	3	
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PART 4

All Filers Using Worksheet B

4a.	Enter your earned income from Step 5	4a	
b.	Combine lines 1e, 2c, 3, and 4a. This is your total earned income	4b	

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

5. If you have:
- 3 or more qualifying children, is line 4b less than \$46,227 (\$51,567 if married filing jointly)?
 - 2 qualifying children, is line 4b less than \$43,038 (\$48,378 if married filing jointly)?
 - 1 qualifying child, is line 4b less than \$37,870 (\$43,210 if married filing jointly)?
 - No qualifying children, is line 4b less than \$14,340 (\$19,680 if married filing jointly)?
- Yes.** If you want the IRS to figure your credit, see the instructions. If you want to figure the credit yourself, enter the amount from line 4b on line 6 of this worksheet.
- No.** **STOP** You cannot take the credit. Enter "No" on the dotted line next to line 64a.

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PART 5

All Filers Using Worksheet B

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

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

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

8. Enter the amount from Form 1040, line 38

8	
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9. Are the amounts on lines 8 and 6 the same?
Yes. Skip line 10; enter the amount from line 7 on line 11.
No. Go to line 10.

PART 6

Filers Who Answered "No" on Line 9

10. If you have:

- No qualifying children, is the amount on line 8 less than \$8,000 (\$13,350 if married filing jointly)?
- 1 or more qualifying children, is the amount on line 8 less than \$17,550 (\$22,900 if married filing jointly)?

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

No. Look up the amount on line 8 in the EIC Table in the instructions to find the credit. Be sure you use the correct column for your filing status and the number of children you have. Enter the credit here

10	
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Look at the amounts on lines 10 and 7.
Then, enter the **smaller** amount on line 11.

PART 7

Your Earned Income Credit

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

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Enter this amount on Form 1040, line 64a.

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

Caution: If your EIC for a year after 1996 was reduced or disallowed, see the instructions to find out if you must file Form 8862 to take the credit for 2013.

2013 EIC WORKSHEET B – LINE 4a

Keep for Your Records

Earned income from Step 5 in the 1040 instructions

1. Form 1040, line 7 amount 1. _____
2. If member of clergy, amount from line 1 also reported on
Schedule SE, line 2 2. _____
3. If church employee, amount from line 1 also reported
on Schedule SE, line 5a 3. _____
4. Taxable scholarship or fellowship grant not reported on
a Form W-2 4. _____
5. Amount received for work performed while an inmate
in a penal institution 5. _____
6. Amount received as a pension or annuity from a nonqualified
deferred compensation plan (Form W-2, box 11) 6. _____
7. Other adjustment _____ 7. _____
8. Total of line 2, 3, 4, 5, 6, and 7 8. _____
9. Subtract line 8 from line 1 9. _____
10. Nontaxable combat pay if elected to include in
earned income 10. _____
11. **Total earned income.** Add lines 9 and 10 11. _____