Worksheet B—Earned Income Credit (EIC)—Lines 64a and 64b

Keep for Your Records

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

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

### Part 1
**Self-Employed, Members of the Clergy, and People With Church Employee Income Filing Schedule SE**

1. Enter the amount from Schedule SE, Section A, line 3, or Section B, line 3, whichever applies.
   - 1a

2. Enter any amount from Form 1040, line 29.
   - 1b

3. Enter any amount from Schedule SE, Section B, line 4b, and line 5a.
   - 1c

4. Combine lines 1a, 1b, and 1c.
   - 1d

5. Enter the amount from Schedule SE, Section A, line 6, or Section B, line 13, whichever applies.
   - 1e

6. Subtract line 1e from 1d.
   - 1f

### Part 2
**Self-Employed NOT Required To File Schedule SE**

- Do not include on these lines any statutory employee income, any net profit from services performed as a notary public, any amount exempt from self-employment tax as the result of the filing and approval of Form 4029 or Form 4361, any income or loss from a qualified joint venture reporting only rental real estate income not subject to self-employment tax, or any other amounts exempt from self-employment tax.

1. Enter any net farm profit or (loss) from Schedule F, line 36, and from farm partnerships, Schedule K-1 (Form 1065), box 14, code A*.  
   - 2a

2. 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

3. 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**

1. 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**

1. Enter your earned income from Step 5 on page 47.
   - 4a

2. Combine lines 1f, 2c, 3, and 4a. This is your total earned income.
   - 4b

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

5. If you have:
   - 3 or more qualifying children, is line 4b less than $43,352 ($48,362 if married filing jointly)?
   - 2 qualifying children, is line 4b less than $40,363 ($45,373 if married filing jointly)?
   - 1 qualifying child, is line 4b less than $35,535 ($40,545 if married filing jointly)?
   - No qualifying children, is line 4b less than $13,460 ($18,470 if married filing jointly)?

   - **Yes.** If you want the IRS to figure your credit, see page 47. If you want to figure the credit yourself, enter the amount from line 4b on line 6 (page 51).
   - **No.** STOP You cannot take the credit. Enter “No” on the dotted line next to line 64a.

Need more information or forms? See page 93.  
- 50 -
### Part 5
**All Filers Using Worksheet B**

6. Enter your total earned income from Part 4, line 4b, on page 50.

7. Look up the amount on line 6 above in the EIC Table on pages 52–68 to find the credit. Be sure you use the correct column for your filing status and the number of children you have. Enter the credit here.

   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.

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

### Part 6
**Filers Who Answered “No” on Line 9**

10. If you have:
   - No qualifying children, is the amount on line 8 less than $7,500 ($12,500 if married filing jointly)?
   - 1 or more qualifying children, is the amount on line 8 less than $16,450 ($21,500 if married filing jointly)?
   - **Yes.** Leave line 10 blank; enter the amount from line 7 on line 11.
   - **No.** Look up the amount on line 8 in the EIC Table on pages 52–68 to find the credit. Be sure you use the correct column for your filing status and the number of children you have. Enter the credit here.
      Look at the amounts on lines 10 and 7.
      Then, enter the smaller amount on line 11.

### Part 7
**Your Earned Income Credit**

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

   **Reminder—**
   + If you have a qualifying child, complete and attach Schedule EIC.

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

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