

# Worksheet A – Indiana’s Earned Income Credit (EIC)

Keep for your records

**Before you begin:** Be sure you are using the correct worksheet. Use Worksheet A if you answered “No” to Step 6, question 3. Use Worksheet B if you answered “Yes” to Step 6, question 3.

## Part 1: All filers using Worksheet A

1. Enter your earned income from Step 6, Box B ..... 1 \_\_\_\_\_
2. Look up the amount on line 1 above in the *Indiana Earned Income Credit Table* to find the credit. Be sure you use the correct column for the number of children you can claim. Enter the credit here..... 2 \_\_\_\_\_

If line 2 is zero, **STOP**. You cannot claim the credit.

3. Enter your modified adjusted gross income from Step 5, Box A ..... 3 \_\_\_\_\_
4. Are the amounts on lines 3 and 1 the same?  
**Yes.** Skip line 5; enter the amount from line 2 on line 6.  
**No.** Go to line 5.

## Part 2: Filers who answered “No” on line 4

5. If you have:
  - No qualifying children, is the amount on line 3 less than \$8,900?
  - 1 qualifying child, is the amount on line 3 less than \$19,350?
  - 2 or more qualifying children, is the amount on line 3 less than \$19,350?

**Yes.** Leave line 5 blank; enter the amount from line 2 on line 6.

**No.** Look up the amount on line 3 in the *Indiana Earned Income Credit Table* to find the credit. Be sure you use the correct column for the number of children you can claim. Enter the credit here ..... 5 \_\_\_\_\_

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

## Part 3: Your Indiana earned income credit

6. This is the amount from Part 1 or Part 2 above..... 6 \_\_\_\_\_
7. If you have an alternative minimum tax on our federal tax return, Form 1040/1040-SR, then multiply that amount by 9 percent (.09) and enter the result here..... 7 \_\_\_\_\_
8. Subtract line 7 from line 6 (if zero or less, **STOP**. You cannot take a credit). Enter this amount here..... 8 \_\_\_\_\_
9. Enter the earned income credit claimed on your federal tax return Form 1040/1040-SR..... 9 \_\_\_\_\_
10. Multiply line 9 by .09 (9%). Enter result here ..... 10 \_\_\_\_\_
11. Look at the amount on line 8 and on line 10. Then, enter the **smaller** amount here and on Schedule IN-EIC, line A-3..... **Indiana Earned Income Credit** 11 \_\_\_\_\_

**Final Step – You must complete Schedule IN-EIC and enclose it with your filing.**

# Worksheet B – Indiana’s Earned Income Credit (EIC)

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Use this worksheet if you answered “Yes” to Step 6, 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 federal Schedule SE.

- 1a. Enter the amount from federal Schedule SE, Section A, line 3, or Section B, line 3, whichever applies..... 1a \_\_\_\_\_
- b. Enter any amount from federal Schedule SE, Section B, line 4b, and line 5a..... + 1b \_\_\_\_\_
- c. Add lines 1a and 1b ..... = 1c \_\_\_\_\_
- d. Enter the amount from federal Schedule SE, Section A, line 6, or Section B, line 13, whichever applies..... - 1d \_\_\_\_\_
- e. Subtract line 1d from 1c..... = 1e \_\_\_\_\_
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## Part 2: Self-employed NOT required to file federal Schedule SE

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

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

3. Enter the amount from federal Schedule C 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 6, Box B ..... 4a \_\_\_\_\_
- b. Add 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.

5. If you have:
- 2 or more qualifying children, is line 4b less than \$47,400?
  - 1 qualifying child, is line 4b less than \$41,750?
  - No qualifying children, is line 4b less than \$15,800?

**Yes.** Enter the amount from line 4b on line 6 of this worksheet.

**No. STOP.** You cannot take the credit.

**Part 5: All filers using Worksheet B**

- 6. Enter your total earned income from Part 4, line 4b ..... 6 \_\_\_\_\_
- 7. Look up the amount on line 6 above in the *Indiana Earned Income Credit Table* to find the credit. Be sure you use the correct column for the number of children you can claim. Enter the credit here..... 7 \_\_\_\_\_

If line 7 is zero, **STOP**. You cannot take the credit.

- 8. Enter your modified adjusted gross income from Step 5, Box A. (If you filled out Worksheet 3, enter the amount from line 17.)..... 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.

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**Part 6: Filers who answered “No” on line 9**

- 10. If you have:
  - No qualifying children, is the amount on line 8 less than \$8,900?
  - 1 qualifying child, is the amount on line 8 less than \$19,350?
  - 2 or more qualifying children, is the amount on line 8 less than \$19,350?

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

**No.** Look up the amount on line 8 in the *Indiana Earned Income Credit Table* to find the credit. Be sure you use the correct column for the number of children you can claim. Enter the credit here..... 10 \_\_\_\_\_

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

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**Part 7: Your Indiana earned income credit.**

- 11. This is the amount from Part 5 or Part 6 above..... 11 \_\_\_\_\_
- 12. If you have an alternative minimum tax on your federal tax return, Form 1040/1040-SR, then multiply that amount by 9 percent (.09) and enter the result here..... 12 \_\_\_\_\_
- 13. Subtract line 12 from line 11 (if zero or less, **STOP**. You cannot take a credit). Enter this amount here..... 13 \_\_\_\_\_
- 14. Enter the earned income credit claimed on your federal tax return, Form 1040/1040-SR ..... 14 \_\_\_\_\_
- 15. Multiply line 14 by .09 (9%). Enter result here ..... 15 \_\_\_\_\_
- 16. Look at the amount on line 13 and on line 15. Then, enter the smaller amount here and on Schedule IN-EIC, line A-3..... **Indiana Earned Income Credit** 16 \_\_\_\_\_

**Final Step – You must complete Schedule IN-EIC and enclose it with your tax return when you file.**