

Worksheet **B**—2014 EIC—Lines 66a and 66b

Keep for Your Records



Use this worksheet if you answered "Yes" to Step 1, question 2.

- ✓ 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 5, or Section B, line 3, whichever applies.

1a

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

+ 1b

1c. Continue lines 1a and 1b.

= 1c

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

- 1d

1e. Subtract line 1d from 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; 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.

2a. Enter any net farm profits or losses from Schedule F, line 34, and from farm partnerships, Schedule K-1 (Form 1065), line 14, code A*.

2a

2b. Enter any net profits or losses from Schedule C, line 31; Schedule C-EZ, line 3; Schedule K-1 (Form 1065), line 14, code A (other than farming); and Schedule K-1 (Form 1065-B), box 5, code J1*.

+ 2b

2c. Continue 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 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 4b 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. Enter your earned income from Step 1.

4a

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

= 4b

If line 4b is zero or less, You cannot take the credit. Enter "No" on the dotted line next to line 6b.

4c. If you have:

- 1 or more qualifying children, is line 4b less than \$40,997 (\$52,427 if married filing jointly)?
- 2 qualifying children, is line 4b less than \$43,756 (\$49,186 if married filing jointly)?
- 1 qualifying child, is line 4b less than \$58,511 (\$42,941 if married filing jointly)?
- No qualifying children, is line 4b less than \$14,790 (\$20,020 if married filing jointly)?

 Yes. If you want the IRS to figure your credit, see "Credit figured by the IRS" earlier. If you want to figure the credit yourself, enter the amount from line 4b on line 6 of this worksheet. **No.** You cannot take the credit. Enter "No" on the dotted line next to line 6b.