

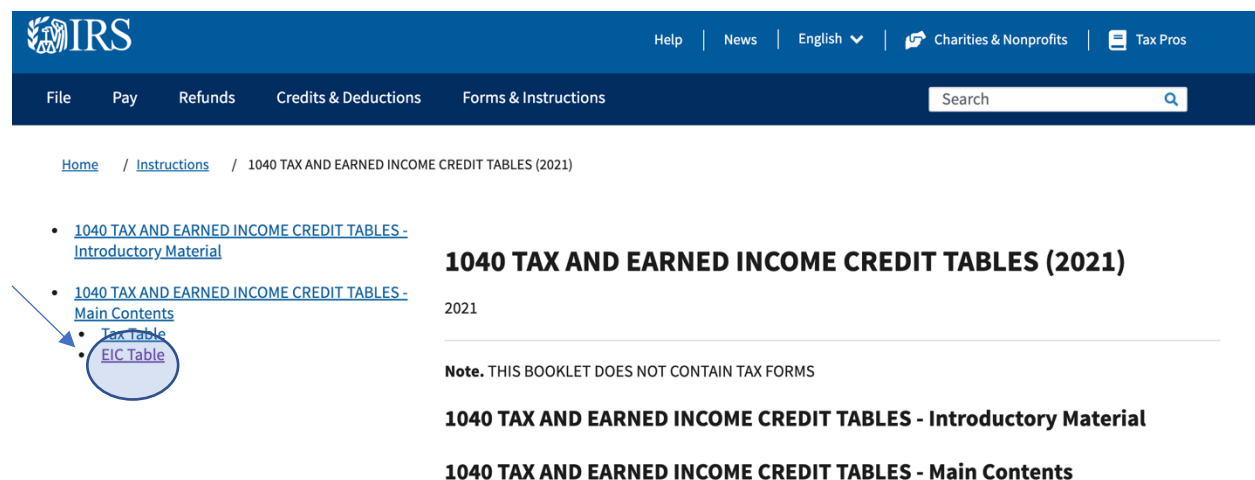
EITC “Look Back”

It's very important that preparers and quality reviewers consider whether a client may benefit from the EITC “Look Back” option that is provided this year. It allows for a taxpayer's 2019 earned income to be used in the 2021 EITC calculation if it is higher than the current year's earned income and its use benefits the taxpayer. Note this same provision existed last year, for 2020 tax returns.

If the client has:

- No current year earned income **or**
- Earned income (and AGI) that is below the maximum allowed for the credit (varies based on filing status).

then please review the **EITC** tables found at the end of the following web site to see if a “Look Back” could be beneficial to the client: <https://www.irs.gov/instructions/i1040tt>



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1040 TAX AND EARNED INCOME CREDIT TABLES (2021)

2021

Note. THIS BOOKLET DOES NOT CONTAIN TAX FORMS

1040 TAX AND EARNED INCOME CREDIT TABLES - Introductory Material

1040 TAX AND EARNED INCOME CREDIT TABLES - Main Contents

If you conclude that use of 2019 earned income could benefit the client, please try to obtain the information as follows:

- By obtaining the 2019 1040 and/or EITC Worksheet,
- By reference to TaxSlayer history (note: it could potentially be available in the 2020 return, if the “Look Back” option was used last year).

and enter it in the Basic Information section of TaxSlayer. The software will automatically determine whether to use the number.



We have already helped multiple clients obtain significantly higher refunds through this approach. Please include it in your preparation or review process.