

Earned Income Look Back

For EIC and CTC

What is it?

The “**Look-Back**” provision in the new relief bill allows them to receive **EITC** (and also the Child Tax Credit) based on their 2019 earned **income** if it would be more beneficial.

Option Location

On the Personal Information page below the occupation entry are a series of boxes. As pictured below, one check box is, “Taxpayer wishes to use 2019 vs. 2020 income for figuring of EIC and/or CTC.”

- Taxpayer wishes to contribute \$3 to the Presidential Election Campaign Fund.
- Taxpayer or Spouse served in a combat zone during the current tax year.
- Taxpayer wishes to elect to use their 2019 earned income to figure their 2020 earned income credit and/or child tax credit.
- Taxpayer or Spouse was affected by a natural disaster during the current tax year.
- Taxpayer has received, sold, sent, exchanged, or otherwise acquired financial interest in virtual currency during the current tax year.

If you check the box, a menu with additional entry options will expand.

- Taxpayer wishes to elect to use their 2019 earned income to figure their 2020 earned income credit and/or child tax credit.

Designation *

COVID19

Disaster Designation / Description

Was your main home or your spouse's main home (if married filing jointly) located in the federally declared disaster area and were you

Yes

No

Prior Year Earned Income for Disaster Victims

\$

Enter 2019 Earned Income

Taxpayer's Prior Year Nontaxable Combat Pay

\$

Spouse's Prior Year Nontaxable Combat Pay

\$