

119TH CONGRESS
1ST SESSION

H. R. 2898

To amend the Internal Revenue Code of 1986 to establish a permanent
lookback provision with respect to the Earned Income Credit.

IN THE HOUSE OF REPRESENTATIVES

APRIL 10, 2025

Mrs. SYKES introduced the following bill; which was referred to the Committee
on Ways and Means

A BILL

To amend the Internal Revenue Code of 1986 to establish
a permanent lookback provision with respect to the
Earned Income Credit.

1 *Be it enacted by the Senate and House of Representa-*
2 *tives of the United States of America in Congress assembled,*

3 **SECTION 1. SHORT TITLE.**

4 This Act may be cited as the “EITC Lookback Act”.

5 **SEC. 2. EARNED INCOME CREDIT LOOKBACK.**

6 (a) IN GENERAL.—Section 32 of the Internal Rev-
7 enue Code of 1986 is amended by adding at the end the
8 following new subsection:

9 “(o) LOOKBACK.—If the earned income of the tax-
10 payer for the taxable year is less than the earned income

1 of the taxpayer for the preceding taxable year, the credit
2 allowed under subsection (a) may, at the election of the
3 taxpayer, be determined by substituting—

4 “(1) such earned income for the preceding tax-
5 able year, for

6 “(2) such earned income for the taxable year.”.

7 (b) EFFECTIVE DATE.—The amendment made by
8 this section shall apply to determinations made with re-
9 spect to taxable years beginning after December 31, 2024.

○