

MFS Filers and EITC Eligibility

~2021 only~

To qualify for EITC generally, a taxpayer must meet the following criteria for 2021:

- Have worked and both earned income and AGI are under \$57,414
- Have investment income below \$10,000 in the tax year 2021
- Have a valid Social Security number by the due date of your 2021 return (including extensions)
- Be a U.S. citizen or a resident alien all year
- Not file **Form 2555** (related to foreign earned income)

For 2021, MFS Filers Can Qualify for EITC Under Some Circumstances

Taxpayers who file as Married Filing Separately in 2021 may qualify for EITC if they meet all of the above conditions and also:

- Lived apart from their spouse for the last 6 months of 2021 or are legally separated with a written separation agreement or a decree of separate maintenance and didn't live in the same household as their spouse at the end of 2021. (The State of Texas does not recognize legal separation.); **and**
- Have a qualifying child who lived with them for more than half of 2021

Preparing MFS Returns with EITC in the Foundation Communities Tax Help Program

Taxpayers who would otherwise file as MFS may file as **Head of Household** if they will claim at least one qualifying child or relative as a dependent **and** they meet all other tests (support, household, etc.) to file as Head of Household.

If the taxpayer has at least one qualifying dependent but cannot file as Head of Household and did not live with their spouse at all during 2021, Foundation Communities will prepare a tax return with MFS filing status with a that claims ETIC. The Tax Help Program will not prepare an MFS return for a married taxpayer who lived with their spouse **for any amount of time** during the tax year, except in cases of domestic abuse or abandonment.

MFS returns are always **Paper** that must be printed and mailed to the IRS. These returns cannot be efiled.

To claim EITC as an MFS filer in TaxSlayer:

1. Navigate to Basic Information and verify that the **Filing Status** is **Married Filing Separately**.
2. In the **Personal Information** section, click on the following:

Filing Married Filing Separate and meets the requirements to claim the EIC

3. Continue return preparation as usual.