

# MFS Filers and EITC Eligibility

## ~2021 only~

### New for 2021, MFS Filers can qualify for EITC under some circumstances.

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


- Have worked and earned income 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)

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

- Have a qualifying child who lived with them for more than half of 2021 but whom they will not claim on their tax return (because they did not maintain the household for the child, for example); **and**
- 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.)

**Note:** See below for an important reminder about the Tax Help Programs policy on preparing MFS tax returns.

To claim EITC under these circumstances, check the box indicated below on **Schedule EIC**.

<b>SCHEDULE EIC</b> <b>(Form 1040)</b>	<b>Earned Income Credit</b> Qualifying Child Information		OMB No. 1545-0074
Department of the Treasury Internal Revenue Service (99)	▶ <b>Complete and attach to Form 1040 or 1040-SR only if you have a qualifying child.</b> ▶ <b>Go to <a href="http://www.irs.gov/ScheduleEIC">www.irs.gov/ScheduleEIC</a> for the latest information.</b>		<b>2021</b> Attachment Sequence No. <b>43</b>
Name(s) shown on return			Your social security number
If you are separated from your spouse, filing a separate return and meet the requirements to claim the EIC (see instructions), check here <input type="checkbox"/>			

### **Before you begin:**

- See the instructions for Form 1040, lines 27a, 27b, and 27c, to make sure that (a) you can take the EIC, and (b) you have a qualifying child.
- Be sure the child's name on line 1 and social security number (SSN) on line 2 agree with the child's social security card. Otherwise, at the time we process your return, we may reduce your EIC. If the name or SSN on the child's social security card is not correct, call the Social Security Administration at 800-772-1213.

**Note:** Under some circumstances, an MFS taxpayer may claim a so-called “self-only EITC” with a qualifying child who does not have a valid SSN. Refer to [IRS Publication 596, Earned Income Credit \(EIC\)](#), Chapter 1.

## **Qualifying for EITC as an MFS Filer in the Tax Help Program**

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. Exceptions are made only in the case of domestic abuse or abandonment.

**Note:** Taxpayers who would otherwise qualify as MFS may file as Head of Household if they will claim at least one qualifying child or relative as a dependent.