

## Summary of EIC Eligibility Requirements

Part A Rules for Everyone	Part B Rules If You Have a Qualifying Child	Part C Rules If You Don't Have a Qualifying Child	Part D Earned Income and AGI Limitations
Taxpayers & qualifying children must all have SSN that is valid for employment by the due date of the return (including extensions). <sup>1</sup>	Child must meet the relationship, age, residency test and joint return tests but not the support test. The child doesn't have to be your dependent. <sup>2</sup>	Must be at least age 25 but under age 65 as of December 31. <sup>3</sup>	You must have earned income to qualify for this credit. Your earned income and AGI must be less than: <ul style="list-style-type: none"> <li>• \$53,057 (\$59,187 for married filing jointly) if you have three or more qualifying children,</li> <li>• \$49,399 (\$55,529 for married filing jointly) if you have two qualifying children,</li> <li>• \$43,492 (\$49,622 for married filing jointly) if you have one qualifying child, or</li> <li>• \$16,480 (\$22,610 for married filing jointly) if you don't have a qualifying child.</li> </ul>
You must meet certain requirements if you are separated from your spouse and not filing a joint return. <sup>4</sup>	Qualifying child can't be used by more than one person to claim the EIC.	Can't be the dependent of another person.	
Must be a U.S. citizen or resident alien all year.	The taxpayer can't be a qualifying child of another person.	Must have lived in the United States more than half the year.	
Can't file Form 2555 (relating to foreign earned income).		Can't be a qualifying child of another person.	
Investment income must be \$10,300 or less.			
Can't be a qualifying child of another person.			



*Taxpayers cannot file an amended return to claim the credit for a year they did not originally have a valid Social Security number.*

<sup>1</sup> If the taxpayer's Social Security card says "VALID FOR WORK ONLY WITH INS OR DHS AUTHORIZATION," the taxpayer can use the Social Security number to claim EIC if they otherwise qualify.

If taxpayer (or spouse, if filing a joint return) or dependent has an individual taxpayer identification number (ITIN), they can't get the EIC. ITINs are issued by the IRS to noncitizens who can't get an SSN. Singles and couples who have Social Security numbers can claim the credit, even if their children don't have SSNs. In this instance, they would get the smaller credit available to childless workers. In the past, these filers didn't qualify for the credit.

If the taxpayer's Social Security card has a "NOT VALID FOR EMPLOYMENT" imprint, and if the card-holder obtained the SSN to get a federally funded benefit, such as Medicaid, they can't get the EIC.

<sup>2</sup> To meet the joint return test, the child cannot file a joint return for the year unless it's only to claim a refund of income tax withheld or estimated tax paid.

<sup>3</sup> Taxpayers turning 25 on January 1st are considered to be 25 as of December 31st. Taxpayers reaching the age 65 on January 1st are still considered to be 64 as of December 31st.

<sup>4</sup> Married taxpayers who don't file a joint return can claim the EIC only if they had a qualifying child living with them for more than 1/2 the year and either lived apart from their spouse for the last 6 months of the year or are legally separated according to state law under legal separation agreement or a decree of separate maintenance and didn't live in the same household as the spouse at the end of the year. If the separated spouse has a qualifying child but no qualifying child has a valid SSN, the separated spouse can still meet this special rule and claim self-only EITC.