



interview tips

# EIC General Eligibility Rules

Probe/Action: Ask the taxpayer:

<p>step <b>1</b></p>	<p>Calculate the taxpayer's earned income and adjusted gross income (AGI) for the tax year. Are both less than:</p> <ul style="list-style-type: none"> <li>• \$47,955 (\$53,505 married filing jointly) with three or more qualifying children;</li> <li>• \$44,648 (\$50,198 married filing jointly) with two qualifying children;</li> <li>• \$39,296 (\$44,846 married filing jointly) with one qualifying child; or</li> <li>• \$14,880 (\$20,430 married filing jointly) with no qualifying children?</li> </ul>	<p>If YES, go to Step 2. If NO, STOP. You can't claim the EIC.</p>
<p>step <b>2</b></p>	<p>Do you (and your spouse, if filing jointly) have a social security number (SSN) that allows you to work?*</p> <p><b>Note:</b> Answer "no" if the taxpayer's social security card has a "NOT VALID FOR EMPLOYMENT" imprint, and if the cardholder obtained the SSN to get a federally funded benefit, such as Medicaid.</p>	<p>If YES, go to Step 3. If NO, STOP. You can't claim the EIC.</p>
<p>step <b>3</b></p>	<p>Is your filing status married filing separately?</p>	<p>If YES, STOP. You can't claim the EIC. If NO, go to Step 4.</p>
<p>step <b>4</b></p>	<p>Are you (or your spouse, if married) a nonresident alien? <b>Note:</b> Answer "no" if the taxpayer is married filing jointly, and one spouse is a citizen or resident alien and the other is a nonresident alien.</p>	<p>If YES and you are either unmarried or married but not filing a joint return, STOP. You can't claim the EIC. If NO, go to Step 5.</p>
<p>step <b>5</b></p>	<p>Are you (or your spouse, if filing jointly) filing Form 2555 or Form 2555-EZ (Foreign Earned Income) to exclude income earned in a foreign country?</p>	<p>If YES, STOP. You can't claim the EIC. If NO, go to Step 6.</p>
<p>step <b>6</b></p>	<p>Is your investment income (interest, tax exempt interest, dividends &amp; capital gains) more than \$3,400?</p>	<p>If YES, STOP. You can't claim the EIC. If NO, go to Step 7.</p>
<p>step <b>7</b></p>	<p>Are you (or your spouse, if filing jointly) the qualifying child of another taxpayer?</p>	<p>If YES, STOP. You can't claim the EIC. If NO, go to the interview tips for EIC—With a Qualifying Child or EIC—Without a Qualifying Child.</p>

**\*Note:** If your Social Security card says **VALID FOR WORK ONLY WITH DHS AUTHORIZATION**, you can use your Social Security number to claim EITC if you otherwise qualify.