

EIC With a Qualifying Child

Probe/Action: Ask the taxpayer:

<p>step 1</p>	<p>Does your qualifying child have an SSN that allows him or her to work?</p> <p>Answer NO if the child's Social Security card says "NOT VALID FOR EMPLOYMENT" and his or her SSN was only obtained to get a federally funded benefit.</p>	<p>If YES, go to Step 2. If NO, STOP. You can't claim the EIC on the basis of this qualifying child, however, you may qualify to claim the childless EIC if you meet the requirements.</p>
<p>step 2</p>	<p>Is the child your son, daughter, stepchild, adopted child, or eligible foster child, brother, sister, half brother, half sister, stepbrother, stepsister, or a descendant of any of them?</p>	<p>If YES, go to Step 3. If NO, STOP. This child isn't your qualifying child. Go to interview tips for EIC Without a Qualifying Child.</p>
<p>step 3</p>	<p>Was the child any of the following at the end of the tax year?</p> <ul style="list-style-type: none"> • Under age 19 and younger than the taxpayer (or spouse, if filing jointly) • Under age 24 and a full-time student and younger than the taxpayer (or spouse, if filing jointly), or • Any age and permanently and totally disabled 	<p>If YES, go to Step 4. If NO, STOP. This child isn't your qualifying child. Go to interview tips for EIC Without a Qualifying Child.</p>
<p>step 4</p>	<p>Did the child file a joint return for the year?¹</p> <p>Answer NO if the child and his or her spouse filed a joint return only to claim a refund of income tax withheld or estimated tax paid.</p>	<p>If NO, go to Step 5. If YES, STOP. This child isn't your qualifying child (failed the joint return test). Go to interview tips for EIC Without a Qualifying Child.</p>
<p>step 5</p>	<p>Did the child live with you in the United States for more than half (183 days for 2021) of the tax year?²</p> <p>Active duty military personnel stationed outside the United States are considered to live in the United States for this purpose.</p>	<p>If YES, go to Step 6. If NO, STOP. This child isn't your qualifying child. Go to interview tips for EIC Without a Qualifying Child.</p>
<p>step 6</p>	<p>Is the child a qualifying child of another person?</p> <p>There may be a case when a qualifying child can't be claimed by anyone.</p> <p>Example: The only parent that the child lives with doesn't work nor files a tax return and another adult can't meet the general eligibility rules. In this example, no one qualifies to claim this child as a qualifying child for EIC.</p>	<p>If YES, explain to the taxpayer what happens when more than one person claims the EIC using the same child (Qualifying Child of More than One Person rule). If the taxpayer chooses to claim the credit with this child, compute the EIC using the appropriate EIC worksheets. If NO, compute the EIC using the appropriate EIC worksheet.</p>

Footnotes

¹ If your child was married at the end of the year, he or she doesn't meet the joint return test unless you can claim the child as a dependent or you can't claim the child as a dependent because you gave that right to the child's other parent.

² Temporary absences. Count time that you or your child is away from home on a temporary absence due to a special circumstance as time the child lived with you. Examples of a special circumstance include illness, school attendance, business, vacation, military service, and detention in a juvenile facility.