

TIP

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
Taxpayers & qualifying children must all have SSN that is valid for employment. (See note below regarding new requirement.)	Child must meet the relationship, age, residency test and joint return tests. If child is married, see additional rules in Publication 17.	Must be at least age 25 but under age 65 as of December 31.*
Filing status can't be married filing separately.	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 or Form 2555-EZ (relating to foreign earned income).		Can't be a qualifying child of another person.
Investment income must be \$3,400 or less.		
Can't be a qualifying child of another person.		

Part D

Earned Income and AGI Limitations

You must have earned income to qualify for this credit.

Your earned income and AGI must be less than:

- \$47,955 (\$53,505 for married filing jointly) if you have three or more qualifying children,
- \$44,648 (\$50,198 for married filing jointly) if you have two qualifying children,
- \$39,296 (\$44,846 for married filing jointly) if you have one qualifying child, or
- \$14,880 (\$20,430 for married filing jointly) if you don't have a qualifying child.

TIP

Disallowance of the Earned Income Credit

Form 8862, *Information to Claim Earned Income Credit After Disallowance*, must be completed for any taxpayer whose EIC claim was denied or reduced for any reason other than a math or clerical error. If the taxpayer's EIC was denied or reduced as a result of a math or other clerical error, Form 8862 isn't required.

If the IRS determined a taxpayer claimed the EIC due to reckless or intentional disregard of the EIC rules the taxpayer can't claim the EIC for 2 tax years. If the error was due to fraud, then the taxpayer can't claim the EIC for 10 tax years. See Publication 596, *Earned Income Credit*, for specific guidance.

*Taxpayers turning 25 on January 1st are considered to be 25 as of December 31st. Taxpayers reaching the age of 65 on January 1st are still considered 64 as of December 31st.

Note: Taxpayers meeting the above age criteria should file a paper return to avoid a potential rejected electronic filed return.

Caution: New law passed requiring taxpayers to have a valid SSN by the due date of the return (including extension) in order to claim EITC. Taxpayers can't file amended returns to claim the credit for a year that the taxpayer didn't originally have a valid social security number.