



## 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.