TIP

interview tips

EIC Without a Qualifying Child

	Probe/Action: Ask the taxpayer:	
step 1	Can you (or your spouse, if filing jointly) be claimed as a dependent by another person?	If NO, go to Step 2. If YES, STOP. You cannot claim the EIC.
step 2	Were you (or your spouse, if filing jointly) at least 25 but under age 65 on December 31 of the tax year? Taxpayers born on January 1st are considered to be of age as of December 31st. Taxpayers reaching the age of 65 on January 1st are still considered 64 as of December 31st.	If NO, STOP. You cannot claim the EIC. If YES, go to Step 3.
step 3	Did you (and your spouse, if filing jointly) live in the United States for more than half (at least 183[1] days) of the tax year? [1] More than 183 days in a leap year.	If NO, STOP. You cannot claim the EIC. If YES, compute EIC using the appropriate EIC worksheet.

Note: If you cannot claim the EIC because your qualifying child is treated under the tiebreaker rules as the qualifying child of another person for 2015, you may be able to take the EIC using a different qualifying child, but you cannot take the EIC using the rules for people who do not have a qualifying child.