



## Summary of EIC Eligibility Requirements

Part A Rules for Everyone	Part B Rules If You Have a Qualifying Child	Part C Rules If You Do Not Have a Qualifying Child
Taxpayers & qualifying children must all have SSN that is valid for employment.	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 cannot be married filing separately.	Qualifying child cannot be used by more than one person to claim the EIC.	Cannot be the dependent of another person.
Must be a U.S. citizen or resident alien all year.	The taxpayer cannot be a qualifying child of another person.	Must have lived in the United States more than half the year.
Cannot file Form 2555 or Form 2555-EZ (relating to foreign earned income).		Cannot be a qualifying child of another person.
Investment income must be \$3,400 or less.		
Cannot 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:

- \$47,747 (\$53,267 for married filing jointly) if you have three or more qualifying children,
- \$44,454 (\$49,974 for married filing jointly) if you have two qualifying children,
- \$39,131 (\$44,651 for married filing jointly) if you have one qualifying child, or
- \$14,820 (\$20,330 for married filing jointly) if you do not have a qualifying child.



## 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 is not required.

If the IRS determined a taxpayer claimed the EIC due to reckless or intentional disregard of the EIC rules the taxpayer cannot claim the EIC for 2 tax years. If the error was due to fraud, then the taxpayer cannot 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.