

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 by the due date of the return (including extensions). ¹	Child must meet the relationship, age, residency test and joint return tests but not the support test. The child doesn't have to be your dependent. ²	Must be at least age 19 ³
Filing status can't be married filing separately unless you meet an exception ⁴ .	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 (relating to foreign earned income).		Can't be a qualifying child of another person.
Investment income must be \$10,000 or less.		
Can't be a qualifying child of another person.		
<p>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:</p> <ul style="list-style-type: none"> ■ \$51,464 (\$57,414 for married filing jointly) if you have three or more qualifying children, <ul style="list-style-type: none"> ■ \$47,915 (\$53,865 for married filing jointly) if you have two qualifying children, ■ \$42,158 (\$48,108 for married filing jointly) if you have one qualifying child, or ■ \$21,430 (\$27,380 for married filing jointly) if you don't have a qualifying child. 		

Footnotes

¹ If the taxpayer's Social Security card says "VALID FOR WORK ONLY WITH INS OR DHS AUTHORIZATION," the taxpayer can use the Social Security number to claim EIC if they otherwise qualify.

If taxpayer (or spouse, if filing a joint return) or dependent has an individual taxpayer identification number (ITIN), they can't get the EIC. ITINs are issued by the IRS to noncitizens who can't get an SSN. Singles and couples who have Social Security numbers can claim the credit, even if their children don't have SSNs. In this instance, they would get the smaller credit available to childless workers. In the past, these filers didn't qualify for the credit.

If the taxpayer's Social Security card has a "NOT VALID FOR EMPLOYMENT" imprint, and if the card-holder obtained the SSN to get a federally funded benefit, such as Medicaid, they can't get the EIC.

² To meet the joint return test, the child cannot file a joint return for the year unless it's only to claim a refund of income tax withheld or estimated tax paid.

³ If the individual is a specified student, the minimum age is 24. The minimum age is 18 for any qualified former foster youth or qualified homeless youth. See Note 2 below

⁴ Taxpayers can claim EIC who are married, not filing a joint return, had a qualifying child living with them for more than 1/2 the year and either lived apart from their spouse for the last 6 months of the year or are legally separated according to state law under legal separation agreement or a decree of separate maintenance and didn't live in the same household as the spouse at the end of the year.



CAUTION Taxpayers cannot file an amended return to claim the credit for a year they did not originally have a valid Social Security number.

Note 1: The term 'specified student' means, with respect to any taxable year, an individual who is an eligible student (within the meaning of the American opportunity tax credit (AOTC) rules) for at least 5 months during the year. For purposes of this requirement, both full months and partial months count towards meeting this 5-month requirement.

Note 2: The term 'qualified former foster youth' means an individual who was in foster care on or after the date that he or she turned 14 years old.

The term 'qualified homeless youth' refers to an individual who certifies that he or she is either an unaccompanied youth who is a homeless child or youth, or is unaccompanied, at risk of homelessness, and self-supporting.