

EIC General Eligibility Rules

Probe/Action: Ask the taxpayer:

step 1	Calculate the taxpayer's earned income and adjusted gross income (AGI) for the tax year. Are both less than: <ul style="list-style-type: none"> • \$51,464 (\$57,414 married filing jointly) with three or more qualifying children; • \$47,915 (\$53,865 married filing jointly) with two qualifying children; • \$42,158 (\$48,108 married filing jointly) with one qualifying child; or • \$21,430 (\$27,380 married filing jointly) with no qualifying children? 	If YES , go to Step 2. If NO , STOP. You can't claim the EIC.
step 2	Do you (and your spouse, if filing jointly) have a Social Security number (SSN) that allows you to work? Answer "NO" if the taxpayer's Social Security card has a "NOT VALID FOR EMPLOYMENT" imprint, and if the cardholder obtained the SSN to get a federally funded benefit, such as Medicaid.	If YES , go to Step 3. If NO , STOP. You can't claim the EIC.
step 3	Is your filing status married filing separately?	If YES , You can't claim the EIC unless you meet an exception. See Footnote 4 on page I-2. If NO , go to Step 4
step 4	Are you (or your spouse, if married) a nonresident alien? Answer "NO" if the taxpayer is married filing jointly, and one spouse is a citizen or resident alien and the other is a nonresident alien.	If YES and you are either unmarried or married but not filing a joint return, STOP. You can't claim the EIC. If NO , go to Step 5.
step 5	Are you (or your spouse, if filing jointly) filing Form 2555 (Foreign Earned Income) to exclude income earned in a foreign country?	If YES , STOP. You can't claim the EIC. If NO , go to Step 6.
step 6	Is your investment income (interest, tax exempt interest, dividends, capital gains distributions & capital gains) more than \$10,000?	If YES , STOP. You can't claim the EIC. If NO , go to Step 7.
step 7	Are you (or your spouse, if filing jointly) the qualifying child of another taxpayer?	If YES , STOP. You can't claim the EIC. If NO , go to the interview tips for EIC—With a Qualifying Child or EIC—Without a Qualifying Child.

* 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.

Note: Taxpayer must check the checkbox on Schedule EIC for MFS treated as not married for purpose of claiming EIC to claim the credit.