

# EIC General Eligibility Rules

Probe/Action: Ask the taxpayer:

step <b>1</b>	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"><li>• \$50,954 (\$56,844 married filing jointly) with three or more qualifying children;</li><li>• \$47,440 (\$53,330 married filing jointly) with two qualifying children;</li><li>• \$41,756 (\$47,646 married filing jointly) with one qualifying child; or</li><li>• \$15,820 (\$21,710 married filing jointly) with no qualifying children?</li></ul>	If <b>YES</b> , go to Step 2. If <b>NO</b> , STOP. You can't claim the EIC.
step <b>2</b>	Do you (and your spouse, if filing jointly) have a Social Security number (SSN) that allows you to work?*	If <b>YES</b> , go to Step 3. If <b>NO</b> , STOP. You can't claim the EIC.
	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.	
step <b>3</b>	Is your filing status married filing separately?	If <b>YES</b> , STOP. You can't claim the EIC. If <b>NO</b> , go to Step 4.
step <b>4</b>	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 <b>YES</b> and you are either unmarried or married but not filing a joint return, STOP. You can't claim the EIC. If <b>NO</b> , go to Step 5.
step <b>5</b>	Are you (or your spouse, if filing jointly) filing Form 2555 (Foreign Earned Income) to exclude income earned in a foreign country?	If <b>YES</b> , STOP. You can't claim the EIC. If <b>NO</b> , go to Step 6.
step <b>6</b>	Is your investment income (interest, tax exempt interest, dividends, capital gains distributions & capital gains) more than \$3,650?	If <b>YES</b> , STOP. You can't claim the EIC. If <b>NO</b> , go to Step 7.
step <b>7</b>	Are you (or your spouse, if filing jointly) the qualifying child of another taxpayer?	If <b>YES</b> , STOP. You can't claim the EIC. If <b>NO</b> , 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.