

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 can't 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?

If **NO**, STOP. You can't claim the EIC.

If **YES**, go to Step 3.

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.

step

3

Did you (and your spouse, if filing jointly) live in the United States for more than half (at least 184 days) of the tax year?

If **NO**, STOP. You can't claim the EIC.

If **YES**, compute EIC using the appropriate EIC worksheet.

Note: Taxpayers meeting the January 1 age criteria above should file a paper return to avoid a potential rejected electronic filed return. Also file a paper return in the year the taxpayer turns 65 if death occurs before their birthday.