

# Do I Qualify for EITC?

## Step One: Answer All of the Following Questions



1. Do you (and your spouse if filing a joint return) have a social security number valid for employment issued by the due date of your return (including extensions)?
2. Is your filing status married filing jointly, head of household, qualifying widow(er) or single?
3. Have you (and your spouse if married) been a U.S. citizen or resident alien all year or are you or your spouse treated as a resident alien all year by filing a joint return?
4. Are you NOT claiming a foreign earned income credit (Form 2555 or Form 2555-EZ)?
5. Is your investment income (which includes interest, dividends, rents, royalties, and capital gains) \$3,600 or less?
6. Do you have earned income for the year?
7. Are you NOT the qualifying child of another filer?

**No**

If you answered **NO** to any of the above questions, you cannot file for the **EITC**

**Yes**

If you answered **YES** to all of the above questions, **continue** to the next step

## Step Two: Do You Have Children?

**No**

**Continue** to Questions 4, 5, and 6 in this Step

**Yes**

Answer Questions 1 through 3d in this Step

1. Does the child have a social security number that is valid for employment issued by the due date of the return (including extensions)?
2. Are you the only one who can claim this child or are you the one who can claim the child under the tie-breaker rules for a child who is a qualifying child of more than one person?
3. Does your child pass all four of the following tests?
  - a. **Residency Test.** Your child must have the same main home as you (or your spouse if you filing jointly) in United States for more than half of the year.
  - b. **Age Test.** Your child must be younger than you (or your spouse if filing a joint return) and must be under age 19 (age 24 if your child is a "full-time student") at the end of the year. Also, your child meets this test at any age if the child is "permanently and totally disabled."
  - c. **Joint Return Test.** Your child must not have filed a joint return or, if your child filed a joint return, your child and his or her spouse filed only to claim a refund of withheld or estimated taxes and were not otherwise required to file.
  - d. **Relationship Test.** Your child must be your son, daughter, adopted child, stepchild, "eligible foster child," brother, sister, half-brother, half-sister, stepbrother, stepsister, or a descendant of any of them.

**No**

If you answer **NO** to Questions 4, 5, or 6 in this Step, you cannot file for the **EITC**

**Yes**

If you answered **YES** to ALL of the above questions, continue to Step Three

4. Were you (or your spouse if filing a joint return) at least age 25 but under age 65 at the end of the year?
5. Are you (and your spouse if filing jointly) NOT a dependent of another filer?
6. Was your main home (and your spouse's if filing a joint return) in the United States for more than half the year?

## Step Three: Are You Eligible?

How Many of Your Children Satisfy Every Condition of Questions 1, 2, and 3 in Step Two?

None	Only 1 Child	2 Children	3 or more children
Is your adjusted gross income and earned income less than \$15,570 (\$21,370 if married filing jointly)	Is your adjusted gross income and earned income less than \$41,094 (\$46,884 if married filing jointly)	Is your adjusted gross income and earned income less than \$46,703 (\$52,493 if married filing jointly)	Is your adjusted gross income and earned income less than \$50,162 (\$55,952 if married filing jointly)

**No**

If you answered **NO** to any of the above questions, you **CANNOT** file for the EITC

**Yes**

If you answered **YES** to any of the above questions, you **CAN** file for the EITC

Use the **EITC Assistant** at <http://www.irs.gov/eitcassistant> to see if you qualify. This tool can help you determine the following: your filing status, your child's status as a qualifying child, your eligibility for and the estimated amount of the EITC.

