ELIGIBILITY CHECKLIST FOR
TAX YEAR 2019

You may claim the EITC if you answer YES to all of the following questions:

1. Do you, your spouse (if filing a joint return) and any child listed on Schedule EIC each have a Social Security number valid for employment issued on or before the due date of the return (including extensions)? If any person is using an ITIN or ATIN, you must answer NO.

2. Is your filing status married filing jointly, head of household, qualifying widow(er) or single? Answer NO, if your filing status is married filing separately. \(\text{Note:}\) If you are married and lived with your spouse at any time during the last six months of 2019, your only filing status options are married filing jointly or married filing separately. For more information, refer to Publication 501. \(\text{Caution:}\) If you are a nonresident alien or your spouse is a nonresident alien, see Publication 519, U.S. Tax Guide for Aliens, on how to answer this question.

3. Answer YES if you are not filing Form 2555 or Form 2555-EZ. If you file Form 2555 or Form 2555 EZ, you must answer NO.

4. Is your investment income $3,600 or less?

5. Is your total earned income\(\) at least $1 and both your total earned income and adjusted gross income (AGI)\(\) less than:
   - $15,570 ($21,370 if married filing jointly) if you do not have a qualifying child
   - $41,094 ($46,884 if married filing jointly) if you have one qualifying child
   - $46,703 ($52,493 if married filing jointly) if you have two qualifying children
   - $50,162 ($55,952 if married filing jointly) if you have three or more qualifying children

6. Answer YES if you are not a qualifying child of another person who is required to file a return or who files a return to claim a tax benefit. If you don’t know how to answer this question, go through questions 7, 8, 9, 10 and 11. Answer the questions for your relative and you as the child. If you answer YES to all of the questions, answer NO here.

If you answered YES to questions 1 through 6, and if you have a child or children you want to claim, answer questions 7, 8, 9, 10 and 11. Repeat for EACH child. If you do NOT have a qualifying child, skip questions 7, 8, 9, 10 and 11 and answer 12, 13, and 14.

7. Is the child your son, daughter, adopted child, stepchild, eligible foster child, brother, sister, half-brother, half-sister, stepbrother, stepsister, or a descendant of any of them (for example, your grandchild, niece or nephew)?

8. Is the child younger than you (or your spouse if filing a joint return) and
   - Under age 19 at the end of the tax year or
   - Under age 24 at the end of the tax year and a full-time student?

   Also, answer yes, if the child is permanently and totally disabled.

9. Did the child have the same main home as you (or your spouse if filing jointly) in the United States for more than half of the tax year?

10. If the child is married and filed a joint tax return, answer NO. If the child and the child’s spouse filed the joint return only to claim a refund of withheld or estimated taxes, answer YES. If the child did not file a joint return, answer YES.

11. Are you the only one who can claim this child or are you the one who can claim this child under the tiebreaker rules that apply to a qualifying child of more than one person?

   See the tie-breaker rules on the back of this form for help answering this question.

If you answered YES to questions 1 through 11, you can use the child or children as a qualifying child for EITC. Remember to fill out Schedule EIC, Earned Income Credit, with the name and Social Security number of each child and attach it to your Form 1040.

If you answered NO to questions 7, 8, 9, 10 or 11, answer questions 12, 13 and 14 to see if you can claim EITC without a qualifying child. \(\text{Note:}\) After completing this section, check your answer to question 5 to make sure it is still correct.

12. Was your main home (and your spouse’s if filing a joint return) in the United States\(\) for more than half the year?

13. Were you (or your spouse if filing a joint return) at least age 25 but under age 65 at the end of 2019?

14. Answer YES if you (or your spouse if filing a joint return) cannot be claimed as a dependent on anyone else’s return. Answer NO if you (or your spouse if filing a joint return) can be claimed as a dependent on someone else’s return.

If you answered YES to questions 1 through 6, and 12, 13 and 14, you can claim the EITC without a qualifying child. \(\text{Note:}\) After completing this section, check your answer to question 5 to make sure it is still correct.

For complete instructions and definitions of words used, visit us at www.irs.gov/eitc, see Publication 596, or consult with your tax return preparer.

\(\text{Note:}\) Special rules apply for calculating earned income if you are a member of the U.S. Armed Forces in a combat zone\(\) or a member of the clergy.

\(\text{See Helpful Definitions on the back.}\)
Adjusted Gross Income
AGI or adjusted gross income is the total of all your taxable income (such as wages, interest, pensions, and alimony received by you) minus some of your deductions (such as the IRA deduction, the health savings account deduction, and the deduction for alimony paid by you). Do not subtract deductions for personal or dependency exemptions, the standard deduction, or itemized deductions.

Adopted Child
Always treat an adopted child as your own child. This term includes a child who is lawfully placed with you for legal adoption.

Birth or Death of a Child during the Tax Year
The IRS treats a child who was born or died during the tax year as having the same home as you for more than half of the tax year if your main home was the home of the child for more than half of the time the child was alive. A child's stay in a hospital or other care facility may be a temporary absence.

Combat Pay election
You may elect to include your nontaxable combat pay in earned income for the EITC. The amount of your nontaxable combat pay is shown on your Form W-2, in box 12, with code Q. Electing to include nontaxable combat pay in earned income may increase or decrease your EITC.

Earned Income
Earned income includes all the taxable income you get from working or from certain disability payments. Earned income includes both compensation for working for someone else and net earnings from self-employment.

Taxable earned income may include:
- Wages, salaries, tips, and other taxable employee pay;
- Union strike benefits;
- Long-term disability benefits received prior to minimum retirement age;
- Net earnings from self-employment may include:
  - running or owning a business or a farm;
  - income from working as a minister or member of a religious order;
  - Income earned as a statutory employee;

Income that is Not Earned Income:
- Pay received for work while an inmate in a penal institution;
- Interest and dividends;
- Retirement income;
- Social security;
- Unemployment benefits;
- Alimony;
- Child support;

Eligible Foster Child
You may only claim a foster child who is placed with you by an authorized placement agency or by judgment, decree, or other order of any court of competent jurisdiction. An authorized placement agency includes a state placement agency or by judgment, decree, or other order of any court of competent jurisdiction. An authorized placement agency includes a state placement agency or by judgment, decree, or other order of any court.

Military personnel stationed outside the United States
For the EITC, the IRS considers U.S. military personnel stationed outside the United States on extended active duty to have a main home in the United States during that period of duty. Extended active duty means you are called or ordered to duty for an indefinite period or for a period of more than 90 days. After you begin serving your extended active duty, you continue to be on extended active duty, even if you do not serve more than 90 days.

Permanently and Totally Disabled
To be considered permanently and totally disabled, both of the following must be true:
- The person cannot take part in any substantial gainful activity because of a physical or mental condition. Publication 524, Credit for the Elderly and Disabled, defines and gives examples of "substantial gainful activity."
- A physician determines the condition has lasted or is expected to last continuously for at least a year or can be expected to result in death.

Step Relationships
A step relationship is formed by a marriage. A relationship formed by a marriage, such as a stepdaughter, stepson, stepbrother, stepsister, stepfather or stepmother, is not ended when the marriage that formed the relationship ends by death or divorce.

Temporary Absences
Count time that you or your child is temporarily away from your home due to special circumstances as time the child lived with you. Examples of special circumstances may include illness, school attendance, business, vacation, military service, or detention in a juvenile facility. Temporary means if the child wasn’t away because of this absence for special circumstance, the child would have lived in your main home with you.

Tiebreaker rules
Sometimes a child meets the rules to be a qualifying child of more than one person. If so, generally, only one person may claim the child as a qualifying child for all of the following tax benefits if the person is otherwise eligible for the benefit(s):
- EITC,
- Child tax credit/credit for other dependents/additional child tax credit,
- Head of household filing status,
- Credit for child and dependent care expenses, and
- Exclusion for dependent care benefits.

Sometimes, a noncustodial parent may claim a child as a qualifying child for the child tax credit/credit for other dependents/additional child tax credit, and another person may claim the child as the qualifying child for the other listed child-related tax benefits if the person is otherwise eligible.

See the tiebreaker rules below for rules on which person may claim the child as a qualifying child when a child meets the definition of a qualifying child for more than one person. Also, note that a person who may not claim a child as a qualifying child under the tiebreaker rules may qualify to claim the EITC under the rules for a taxpayer without a qualifying child. See Publication 596 for more information.

Under the tiebreaker rules, the child is treated as a qualifying child only by:
- The parents, if they file a joint return together and claim the child as a qualifying child;
- The parent, if only one of the persons is the child’s parent and the parent claims the child as a qualifying child;
- The parent with whom the child lived longer during the tax year, if the child’s parents do not file a joint return together and both parents claim the child;
- The parent with the higher AGI, if the child lived with each parent for the same amount of time during the tax year, the child’s parents do not file a joint return together, and both parents claim the child as a qualifying child;
- The parent with the highest AGI, if no parent may claim the child as a qualifying child; or
- The person with the highest AGI, if a parent may claim the child as a qualifying child but no parent claims the child as a qualifying child, but only if that person has AGI higher than any parent who may claim the child as a qualifying child.