

For More Information

Check out our EITC Assistant, an interactive tool that shows you whether or not you qualify to claim the credit, and why. Available on www.irs.gov/eitc, or ask your tax preparer.

欲得知更多信息

请参考我们的EITC协助（EITC Assistant），这是一项能告知您是否符合申报此抵免额身份以及原因的互动工具。请上网站 www.irs.gov/eitc 使用此工具，或者询问您的税表填写人。



EITC

***Extra Money in Your
Pocket with EITC***

EITC 让您口袋有余钱

Earned Income Tax Credit

已得收入所得税抵免额

**Information from the
Internal Revenue Service**

国税局提供的信息

The earned income credit (EIC) is a tax credit for certain people who work, but don't earn high incomes. A tax credit usually means more money in your pocket. It reduces the amount of tax you owe. The EIC may also give you a refund. You should meet certain requirements to be eligible. Here are the rules:

- Must have earned income
- Must have a valid Social Security Number
- Cannot have much investment income
- Generally, must be a U.S. citizen or resident alien the entire year
- Cannot use "married filing separate" filing status
- Cannot be a qualifying child of another person
- If you do not have a qualifying child, you must:
 - Be age 25 but under 65 at the end of the year,
 - Live in the United States for more than half the year, and
 - Not qualify as a dependent of another person
- U.S. Military personnel on extended active duty outside the United States are considered to live in the United States while on active duty.
- Cannot file Form 2555 or 2555-EZ (related to Foreign Earned Income)

Taxpayers who qualify and claim the credit could pay less federal tax, pay no tax, or receive a refund.

Four Most Common EITC Filing Errors

1. Claiming a child who's not a qualifying child
2. Married taxpayers who incorrectly file as single or head of household
3. Misreporting Income
4. Incorrect Social Security Numbers

已得收入所得税抵免额（EITC）是为收入不高的工作者所提供的一项税收优惠。税额抵免通常代表更多钱能留在您口袋里。它能降低您的欠税金额。EITC也可能让您收到退税。您必须符合某些资格要求。以下列举这些规定：

- 必须有已得收入
 - 必须拥有有效的社会安全号码
 - 不能有过多投资收入
 - 一般来说，必须整年都是美国公民或居民外籍人士
 - 不能使用“已婚分开报税”的报税身份
 - 不能是他人的合格子女
 - 若您没有合格子女，您必须符合以下资格：
 - 在本年底年满25岁但不到65岁，
 - 本年度中超过半年居住在美国境内，并且
 - 不符合作为他人的被抚养人资格
 - 在美国境外延长服役的美国军队人员，在服役期间被视为居住在美国境内。
 - 不能提交2555或2555-EZ表格者（关于外国已得收入）
- 符合抵免资格并申报此项目的纳税人可能缴纳较低的联邦税款、不需缴税或者能得到退税。

四种最常见的EITC申报误差：

1. 申报非合格子女的孩童
2. 已婚纳税人错误地以单身或户主身份报税
3. 错报收入数额
4. 不正确的社会安全号码