

Do I Qualify for EITC?



Step One: Answer All of the Following Questions

1. Will you and your spouse, if filing a joint return, have a social security number that is valid for employment by the due date of your return (including extensions)?
2. Are you filing as single, head of household, or married filing jointly?
3. Have you been a U.S. citizen or resident alien all year?
4. Do you NOT file for foreign earned income credit (Form 2555 or Form 2555-EZ)?
5. Is your investment income less than \$3500? (generally, this includes interest, dividends, rents, royalties, and capital gains)
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
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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
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1. Does the child have a social security number that is valid for employment and issued before the due date of the return (including extensions)?
2. Are you the only one claiming this child?
3. Does your child pass all four of the following tests?
 - a. **Residency Test.** Your child must have lived with you, or your spouse if you file a joint return, in the United States for more than half of the year.
 - b. **Age Test.** Your child must be younger than 19, or 24 if your child is a full-time student. Also, your child must always be younger than your spouse if you are filing a joint return and is always eligible if 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 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 Step 3
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4. Are you at least age 25 but under age 65?
5. If you are considered married, are you NOT filing a separate return?
6. Have you lived in the United States for more than half a year?

Step 3: Are You Eligible?

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

None	Only 1 Child	2 Children	3 or more children
Is your adjusted gross income and earned income less than \$15,270 (\$20,950 if married filing jointly)	Is your adjusted gross income and earned income less than \$40,320 (\$46,010 if married filing jointly)	Is your adjusted gross income and earned income less than \$45,802 (\$51,492 if married filing jointly)	Is your adjusted gross income and earned income less than \$49,194 (\$54,884 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
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Use the **EITC Assistant** at <https://www.irs.gov/credits-deductions/individuals/earned-income-tax-credit/use-the-eitc-assistant> to see if you qualify. This tool helps you find out your filing status, if your child is a qualifying child, if you are eligible and estimate the amount of the **EITC** you may get.

