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# Affected taxpayers can benefit from a new Earned Income Tax Credit rule

- Taxpayers with income less than **\$56,844** in 2020 may be eligible to claim the EITC.
- The EITC can be as much as **\$6,660** for a family with qualifying children.
- Taxpayers who don't have a qualifying child could be eligible for up to **\$538**.



The **EITC Assistant** can help determine who is eligible.

## If the taxpayer earned less in 2020, the rule may help them qualify for a higher EITC refund.

This tax season, taxpayers may elect to use their 2019 earned income to figure the credit if their 2019 earned income is more than their 2020 earned income.

Generally, earned income includes wages and net earnings from self-employment, as well as certain disability payments.

The same is true for the **Additional Child Tax Credit**.

For details, see the **instructions for Form 1040 or Publication 596**, Earned Income Credit.