



## Do you qualify for the Earned Income Tax Credit?

The Earned Income Tax Credit (EITC) is for people who work for someone else, are self-employed or receive certain disability payments.



To qualify, you must have low to moderate-income and meet the following rules.

### You (and your spouse, if filing a joint return)

#### Must

- Have earned income under a certain amount
- Have a Social Security number that is valid for employment issued on or before the due date of the return (including extensions)
- Be a U.S. citizen or resident alien all year
- Have a qualifying child or, if you do not have a qualifying child, you must:
  - Be at least age 25 but under age 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

#### May not

- Have investment income, such as interest income, over a certain amount
- File as married filing separately
- Be a qualifying child of another person
- File Form 2555 or 2555-EZ (related to foreign earned income)

There are special rules for qualifying children, military, clergy members and taxpayers and their relatives with disabilities.

To claim the EITC, you must file a federal tax return even if you owe no tax and are not required to file.

Go to [www.irs.gov/eitc](http://www.irs.gov/eitc) for more information and to use the interactive EITC Assistant to see if you qualify for the credit and estimate the amount of your EITC.