Department of the Treasury
Internal Revenue Service

Notice 797

(Rev. December 2026)

Possible Federal Tax Refund Due to the Earned Income Credit (EIC)

What Is the EIC?

The EIC is a refundable tax credit for certain workers.

What Is the Purpose of This Notice?

Your employer sent you this notice to make you aware of an important federal tax benefit. Even if you had no income tax withheld from your wages during the year, you may be eligible for the EIC.

How Much Is the EIC?

For 2026, the EIC can be as much as $4,427 if you have one qualifying child who has a valid SSN; $7,316 if you have two qualifying children who have valid SSNs; $8,231 if you have three or more qualifying children who have valid SSNs; and $664 if you have no qualifying children who have a valid SSN.

How Do You Claim the EIC?

To claim the EIC, you must:

1. Be eligible for the EIC, and
2. File a 2026 tax return (including Schedule EIC if you have a qualifying child).

To figure out if you are eligible, see Pub. 596 or visit *www.IRS.gov/EITC*.

If eligible, you can claim the EIC to get a refund even if you had no tax withheld from your pay or owe no tax. For example, if you had no tax withheld in 2026 and owe no tax but are eligible for a credit of $800, you must file a 2026 income tax return to get the $800 refund.

Most people qualify for free tax preparation. To see if you qualify, go to *www.IRS.gov/FreeFile* for online filing options. In addition, IRS-certified volunteers can prepare your return for free in person if you earned less than $70,244 or are age 60 or older. To find locations, visit *www.IRS.gov/VITA* or call 800-906-9887.

More Information

Refer to instructions for the tax return you are filing, Pub. 596, or *www.IRS.gov/EITC* for details on the EIC. You can download IRS forms and publications at *www.IRS.gov/Forms*, and you can get printed copies mailed to you by going to *www.IRS.gov/OrderForms* or by calling 800-829-3676.