



Who Qualifies for the Earned Income Tax Credit (EITC)

Low- to moderate-income workers with qualifying children may be eligible to claim the Earned Income Tax Credit (EITC) if certain qualifying rules apply to them.

You may qualify for the EITC even if you can't claim children on your tax return. Find out how to [claim the EITC without a qualifying child](#).

Basic Qualifying Rules

To qualify for the EITC, you must:

- Have worked and [earned income](#) under \$57,414
- Have investment income below \$10,000 in the tax year 2021
- Have a [valid Social Security number](#) by the due date of your 2021 return (including extensions)
- Be a [U.S. citizen or a resident alien](#) all year
- Not file Form 2555 (related to [foreign earned income](#))

Special Qualifying Rules

The EITC has special qualifying rules for:

- [Military members](#)
- [Clergy members](#)
- [Taxpayers and their relatives with disabilities](#)

If you're unsure if you qualify for the EITC, use our [Qualification Assistant](#).

Valid Social Security Number

To qualify for the EITC, everyone you claim on your taxes must have a valid Social Security number (SSN). To be valid, the SSN must be:

- Valid for employment
- Issued **before** the due date of the tax return you plan to claim (including extensions)

For the EITC, we accept a Social Security number on a Social Security card that has the words, "Valid for work with DHS authorization," on it.

For the EITC, we don't accept:

- Individual taxpayer identification numbers (ITIN)
- Adoption taxpayer identification numbers (ATIN)
- Social Security numbers on Social Security cards that have the words, "Not Valid for Employment," on them

For more information about the Social Security number rules for the EITC, see Rule 2 in [Publication 596, Earned Income Credit](#).

Filing Status

In 2021, to qualify for the EITC, you can use one of the following statuses:

- Married filing jointly
- [Head of household](#)
- [Qualifying widow or widower](#)
- Single
- Married filing separate

You can claim the EIC if you are married, not filing a joint return, had a qualifying child who lived with you for more than half of 2021, and either of the following apply.

- You lived apart from your spouse for the last 6 months of 2021, or
- You are legally separated according to your state law under a written separation agreement or a decree of separate maintenance and you didn't live in the same household as your spouse at the end of 2021.

If you're unsure about your filing status, use our [EITC Qualification Assistant](#) or the [Interactive Tax Assistant](#).

There are [special rules if you or your spouse are a nonresident alien](#).

Head of Household

You may claim the Head of Household filing status if you're not married and pay more than half the costs of [keeping up your home](#) where you live with your qualifying child.

Related: [About Publication 501, Standard Deduction, and Filing Information](#).

Qualifying Widow or Widower

To file as a qualifying widow or widower, **all** the following must apply to you:

- You **could have** filed a joint return with your spouse for the tax year they died. It does not matter if you filed a joint return.
- Your spouse died less than 2 years before the tax year you're claiming the EITC **and** you did not remarry before the end of that year
- You paid more than half the cost of [keeping up a home](#) for the year
- You have a child or stepchild you can [claim as a relative](#). This does not include a foster child.
- This child lived in your home all year, except for temporary absences. **Note:** There are exceptions for a child who was born or died during the year and for a kidnapped child. For more information, see [Qualifying Child Rules, Residency](#).

Related:

- [About Publication 501, Standard Deduction, and Filing Information](#)
- [Publication 519, U.S. Tax Guide for Aliens](#)

Keeping up a Home

If you paid more than half the total cost to keep up a home during the tax year you file your taxes, you meet the requirement of paying more than half the cost of keeping up the home.

Costs include:

- Rent, mortgage interest, real estate taxes and home insurance
- Repairs and utilities
- Food eaten in the home
- Some costs paid with public assistance

Costs don't include:

- Money you got from Temporary Assistance for Needy Families or other public assistance programs
- Clothing, education and vacations expenses
- Medical treatment, medical insurance payments and prescription drugs
- Life insurance
- Transportation costs like insurance, lease payments or public transportation
- Rental value of a home you own
- Value of your services or those of a member of your household

U.S. Citizen or Resident Alien

To claim the EITC, you and your spouse (if filing jointly) must be U.S. citizens or resident aliens.

If you or your spouse were a nonresident alien for any part of the tax year, you can only claim the EITC if your filing status is married filing jointly and you or your spouse is a:

- U.S. Citizen with a valid Social Security number **or**
- Resident alien who was in the U.S. at least 6 months of the year you're filing for **and** has a valid Social Security number

Claim the EITC Without a Qualifying Child

You **are** eligible to claim the EITC without a qualifying child if you meet **all** the following rules. You (and your spouse if you file a joint tax return) must:

- Meet the [EITC basic qualifying rules](#)
- Have your main home in the United States for more than half the tax year
 - The United States includes the 50 states, the District of Columbia and U.S. military bases. It does not include U.S. possessions such as Guam, the Virgin Islands or Puerto Rico
- Not be claimed as a qualifying child on anyone else's tax return
- Be at least age 18 at the end of the tax year (usually Dec. 31)
 - The minimum age to claim the EIC is generally age 19; however, if you are a qualified former foster youth or a qualified homeless youth, you need to be at least age 18.

- If you are a specified student (other than a qualified former foster youth or a qualified homeless youth), you need to be at least age 24.

When You Will Get Your Refund

The IRS expects most EITC/Additional CTC related refunds to be available in taxpayer bank accounts or on debit cards by March 1, if they chose direct deposit and there are no other issues with their tax return. However, some taxpayers may see their refunds a few days earlier. Check [Where's My Refund?](#) or the [IRS2Go mobile app](#) to check your refund status.

Other Credits You May Qualify For

If you qualify for the EITC, you may also qualify for other tax credits.

- [Child Tax Credit and the Credit for Other Dependents](#)
- [Child and Dependent Care Credit](#)
- [Education Credits](#)
- [Rebate Recovery Credit](#)

Resources

- [EITC Qualification Assistant](#)
- [What to do if We Denied Your EITC in the Past](#)
- [Find out what you need to bring to your preparer](#)

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