

EITC

ELIGIBILITY CHECKLIST FOR

TAX YEAR 2019



You may claim the EITC if you answer YES to all of the following questions:

YES NO

1. Do you, your spouse (if filing a joint return) and any child listed on Schedule EIC each have a Social Security number valid for employment issued on or before the due date of the return (including extensions)? If any person is using an ITIN or ATIN, you must answer NO.		
2. Is your filing status married filing jointly, head of household, qualifying widow(er) or single? Answer NO, if your filing status is married filing separately. Note: If you are married and lived with your spouse at any time during the last six months of 2019, your only filing status options are married filing jointly or married filing separately. For more information, refer to Publication 501. Caution: If you are a nonresident alien or your spouse is a nonresident alien, see Publication 519, U.S. Tax Guide for Aliens, on how to answer this question.		
3. Answer YES if you are not filing Form 2555 or Form 2555-EZ. If you file Form 2555 or Form 2555 EZ, you must answer NO.		
4. Is your investment income \$3,600 or less?		
5. Is your total earned income ⁺ at least \$1 and both your total earned income and adjusted gross income (AGI) [*] less than: <ul style="list-style-type: none"> • \$15,570 (\$21,370 if married filing jointly) if you do not have a qualifying child • \$41,094 (\$46,884 if married filing jointly) if you have one qualifying child • \$46,703 (\$52,493 if married filing jointly) if you have two qualifying children • \$50,162 (\$55,952 if married filing jointly) if you have three or more qualifying children 		
6. Answer YES if you are not a qualifying child of another person who is required to file a return or who files a return to claim a tax benefit. If you don't know how to answer this question, go through questions 7, 8, 9, 10 and 11. Answer the questions for your relative and you as the child. If you answer YES to all of the questions, answer NO here.		



If you have a child or children you want to claim, answer questions 7, 8, 9, 10 and 11. Repeat for EACH child . If you do NOT have a qualifying child, skip questions 7, 8, 9, 10 and 11 and answer 12, 13, and 14.

7. Is the child your son, daughter, adopted child, stepchild, eligible foster child, brother, sister, half-brother, half-sister, stepbrother, stepsister, or a descendant of any of them (for example, your grandchild, niece or nephew)?*		
8. Is the child younger than you (or your spouse if filing a joint return) and <ul style="list-style-type: none"> • Under age 19 at the end of the tax year or • Under age 24 at the end of the tax year and a full-time student*? Also, answer yes, if the child is permanently and totally disabled.*		
9. Did the child have the same main home as you (or your spouse if filing jointly) in the United States for more than half of the tax year?		
10. If the child is married and filed a joint tax return, answer NO. If the child and the child's spouse filed the joint return only to claim a refund of withheld or estimated taxes, answer YES. If the child did not file a joint return, answer YES.		
11. Are you the only one who can claim this child or are you the one who can claim this child under the tiebreaker rules that apply to a qualifying child of more than one person? See the tie-breaker rules on the back of this form for help answering this question.		

If you answered YES to questions 1 through 11, you can use the child or children as a qualifying child for EITC. Remember to fill out Schedule EIC, Earned Income Credit, with the name and Social Security number of each child and attach it to your Form 1040.

If you answered NO to questions 7, 8, 9, 10 or 11, answer questions 12, 13 and 14 to see if you can claim EITC without a qualifying child. **Note:** After completing this section, check your answer to question 5 to make sure it is still correct.

12. Was your main home (and your spouse's if filing a joint return) in the United States* for more than half the year?		
13. Were you (or your spouse if filing a joint return) at least age 25 but under age 65 at the end of 2019?		
14. Answer YES if you (and your spouse if filing a joint return) cannot be claimed as a dependent on anyone else's return. Answer NO if you (or your spouse if filing a joint return) can be claimed as a dependent on someone else's return.		

If you answered YES to questions 1 through 6, and 12, 13 and 14, you can claim the EITC without a qualifying child. **Note:** After completing this section, check your answer to question 5 to make sure it is still correct.

For complete instructions and definitions of words used, visit us at www.irs.gov/eitc, see Publication 596, or consult with your tax return preparer.

⁺ Special rules apply for calculating earned income if you are a member of the U.S. Armed Forces in a combat zone* or a member of the clergy.
^{*} See Helpful Definitions on the back.

*Helpful Definitions

Adjusted Gross Income

AGI or adjusted gross income is the total of all your taxable income (such as wages, interest, pensions, and alimony received by you) minus some of your deductions (such as the IRA deduction, the health savings account deduction, and the deduction for alimony paid by you). Do not subtract deductions for personal or dependency exemptions, the standard deduction, or itemized deductions.

Adopted Child

Always treat an adopted child as your own child. This term includes a child who is lawfully placed with you for legal adoption.

Birth or Death of a Child during the Tax Year

The IRS treats a child who was born or died during the tax year as having the same home as you for more than half of the tax year if your main home was the home of the child for more than half of the time the child was alive. A child's stay in a hospital or other care facility may be a temporary absence.

Combat Pay election

You can elect to include your nontaxable combat pay in earned income for the EITC. The amount of your nontaxable combat pay is shown on your Form W-2, in box 12, with code Q. Electing to include nontaxable combat pay in earned income may increase or decrease your EITC.

Earned Income

Earned income includes all the taxable income you get from working or from certain disability payments. Earned income includes both compensation for working for someone else and net earnings from self-employment.

Taxable earned income may include:

- Wages, salaries, tips, and other taxable employee pay;
- Union strike benefits;
- Long-term disability benefits received prior to minimum retirement age;
- Net earnings from self-employment may include:
 - » running or owning a business or a farm
 - » Income from working as a minister or member of a religious order
 - » Income earned as a statutory employee

Income that is Not Earned Income:

- Pay received for work while an inmate in a penal institution
- Interest and dividends
- Retirement income
- Social security
- Unemployment benefits
- Alimony
- Child support

Eligible Foster Child

You may only claim a foster child who is placed with you by an authorized placement agency or by judgment, decree, or other order of any court of competent jurisdiction. An authorized placement agency includes a state or local government and an Indian tribal government. It may also include an agency or organization licensed by a state or authorized by an Indian tribal government.

Full-time Student

A full-time student is a student who is enrolled for the number of hours or courses the school considers full-time attendance. If the student attends more than one school, the main school must consider the student enrolled full-time.

Who Qualifies as a Student?

To qualify as a student, the child must meet one of the following during some part of any five calendar months of the calendar year (does not need to be consecutive months and doesn't need to be the same school).

- Attend a school that has a regular teaching staff and course of study and normally has a regularly enrolled student body where its educational activities take place or
- Take a full-time course of institutional on-farm training under the supervision of an accredited agent of a school described above or a state, county, or local government.

Kidnapped Child

The IRS treats a kidnapped child as having the same main home as you for more than half of the tax year if the child had the same main home as you for more than half of the part of the year before the date of the kidnapping. Law enforcement authorities must presume the child was kidnapped by someone who is not a member of your family or the child's family. Generally, this treatment applies for all years until the child is returned; but, the last year this treatment applies is the earlier of:

- The year a determination is made that the child is dead, or
- The year the child would have reached age 18.

If your qualifying child was kidnapped and meets these requirements, enter "KC," instead of a number, on line 6 of Schedule EIC

Military personnel stationed outside the United States

For the EITC, the IRS considers U.S. military personnel stationed outside the United States on extended active duty to have a main home in the United States during that period of duty. Extended active duty means you are called or ordered to duty for an indefinite period or for a period of more than 90 days. After you begin serving your extended active duty, you continue to be on extended active duty, even if you do not serve more than 90 days.

Permanently and Totally Disabled

To be considered permanently and totally disabled, both of the following must be true:

- The person cannot take part in any substantial gainful activity because of a physical or mental condition. Publication 524, Credit for the Elderly and Disabled, defines and gives examples of "substantial gainful activity."
- A physician determines the condition has lasted or is expected to last continuously for at least a year or can be expected to result in death. You must have a statement from a doctor or a statement signed by an authorized person in the Department of Veterans Affairs or the Social Security Administration.

Step Relationships

A step relationship is formed by a marriage. A relationship formed by a marriage, such as a stepdaughter, stepson, stepbrother, stepsister, stepfather or stepmother, is not ended when the marriage that formed the relationship ends by death or divorce.

Temporary Absences

Count time that you or your child is temporarily away from your home due to special circumstances as time the child lived with you. Examples of special circumstances may include illness, school attendance, business, vacation, military service, or detention in a juvenile facility. Temporary means if the child wasn't away because of this absence for special circumstance, the child would have lived in your main home with you.

Tiebreaker rules

Sometimes a child meets the rules to be a qualifying child of more than one person. If so, generally, only one person may claim the child as a qualifying child for all of the following tax benefits if the person is otherwise eligible for the benefit(s):

- EITC,
- Child tax credit/credit for other dependents/additional child tax credit,
- Head of household filing status,
- Credit for child and dependent care expenses, and
- Exclusion for dependent care benefits.

Sometimes, a noncustodial parent may claim a child as a qualifying child for the child tax credit/credit for other dependents/additional child tax credit, and another person may claim the child as a qualifying child for the other listed child-related tax benefits if the person is otherwise eligible.

See the tiebreaker rules below for rules on which person may claim the child as a qualifying child when a child meets the definition of a qualifying child for more than one person. Also, note that a person who may not claim a child as a qualifying child under the tiebreaker rules may qualify to claim the EITC under the rules for a taxpayer without a qualifying child. See Publication 596 for more information.

Under the tiebreaker rules, the child is treated as a qualifying child only by:

- The parents, if they file a joint return together and claim the child as a qualifying child;
- The parent, if only one of the persons is the child's parent and the parent claims the child as a qualifying child;
- The parent with whom the child lived longer during the tax year, if the child's parents do not file a joint return together and both parents claim the child;
- The parent with the higher AGI, if the child lived with each parent for the same amount of time during the tax year, the child's parents do not file a joint return together, and both parents claim the child as a qualifying child;
- The person with the highest AGI, if no parent may claim the child as a qualifying child; or
- The person with the highest AGI, if a parent may claim the child as a qualifying child but no parent claims the child as a qualifying child, but only if that person has AGI higher than any parent who may claim the child as a qualifying child.