

Earned Income Tax Credit (EITC) is a refundable tax credit that boosts the incomes of eligible low-income workers, especially those with children. Because the credit is refundable, an EITC recipient need not owe income taxes to receive the benefit.

Use the EITC Assistant to see if you qualify & estimated amount.

apps.irs.gov/app/eitc



EITC Requirements



U.S. citizen or resident alien

Must be a United States citizen or resident alien all year.



Social Security card

Must have a valid Social Security number by the due date of the return (including extensions).



Filing Status

Must file a joint return if married or meet certain criteria.



Qualifying child

Cannot be a qualifying child of another taxpayer.



Investments

Must have investment income less than \$11,950.



Foreign income

Cannot file a return with Form 2555, Foreign Earned Income.



Income

Must have earned income and adjusted gross income less than the applicable limits.



Maximum EITC Amount in
Tax Year 2026



Maximum Income Limits
for Qualifying Children

