

## EARNED INCOME CREDIT

To qualify for the Earned Income Tax Credit (EITC), you must meet several requirements based on your income, filing status, and number of qualifying children.

General requirements include having earned income, a valid Social Security number (SSN) for you, your spouse (if filing jointly), and any qualifying children, and generally not filing as "Married Filing Separately" (with a possible exception for 2021). You must be a U.S. citizen or resident alien for the entire tax year, and your investment income must be below a certain limit (\$11,600 for 2024). You cannot claim the foreign earned income exclusion.

Income limits for the 2024 tax year depend on your filing status and the number of qualifying children. For example, with three or more qualifying children, your income must be less than \$59,899 (\$66,819 if married filing jointly). For those with no qualifying children, the limit is \$18,591 (\$25,511 if married filing jointly). You can find the full income limits in the referenced documents.

If you have qualifying children, they must have lived with you for over half the year and have a valid SSN. If you do not have a qualifying child, you might still qualify if you meet age and residency requirements and are not a dependent of another person.

Note that these are federal EITC requirements, and some states have their own credits with different criteria. You can check the IRS website or call the IRS for more information.