EITC – Earned Income Tax Credit

What is the Earned Income Tax Credit (EITC)

EITC is for people who earn less than $49,078 per year.
If qualify you could pay less federal tax or even get a refund.

Am I eligible for the EITC?

You may be if you meet the rules to claim the credit:

- You have earned income
- You have a valid Social Security Number
- Your investment income (such as interest) is less than $3,100
- Generally, you must be a U.S. citizen or resident alien the entire year
- Cannot use "married filing separately" filing status
- Cannot be a qualifying child of another person
- Cannot file Form 2555 or 2555-EZ (related to foreign earned income)
- If you do not have a qualifying child, you must:
  - be age 25 but under 65 at the end of year,
  - live in the United States for more than half the year, and
  - not qualify as a dependent of another person.

What is earned income?

It is income you get from working for yourself or for an employer. Here are some examples of earned income:

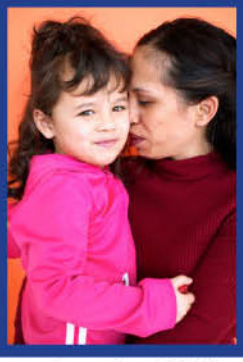
- taxable wages, salaries and tips
- net earnings from self-employment
- gross income received as a statutory employee

Earned income does not include:

- nontaxable employee benefits such as education assistance
- pensions, alimony, child support, and Temporary Assistance to Needy Families (Work First Family Assistance)

Special earned income rules apply for members of the U.S. Armed Forces in combat zones, members of the clergy, and those with disability retirement income.

N.C. DHHS is an equal opportunity employer and provider.

To see if you qualify:

- Go to www.irs.gov/eitc for free information and forms
- Visit a Volunteer Income Tax Assistance (VITA) site or call 1-800-906-9887 for free help and tax preparation
- Use Free File at www.irs.gov
- Find a qualified tax preparer
- Call 1-800-TAX-1040 for tax help and VITA site locations
- Call 1-800-TAX-3676 for free IRS publications and forms
- Call 1-800-TAX-4059 if you have access to TTY/TDD equipment for the hearing impaired