

Basic Qualifications

The following are some of the questions preparers asked us about the basic qualifications for all taxpayers claiming the Earned Income Tax Credit-citizenship, valid social security numbers, filing status, etc.

Preparer Question	IRS Answer
Does a taxpayer need a Social Security number to claim EITC?	Yes. The taxpayer, the spouse (if filing jointly) and any qualifying child listed on Schedule EIC must have valid Social Security numbers (SSNs) valid for employment and issued by the Social Security Administration. You cannot claim EITC using an Individual Taxpayer Identification Number (ITIN) or Adoption Taxpayer Identification Number (ATIN) issued by IRS.
My client has a Social Security card. Does that mean my client can claim EITC?	<p>Not necessarily, the card has to be valid for employment.</p> <ul style="list-style-type: none">• If a taxpayer has a SSN to receive federally funded benefits, such as Medicaid, it is not valid for EITC purposes. The Social Security card is generally marked "NOT VALID FOR EMPLOYMENT."• A Social Security card that says VALID FOR EMPLOYMENT ONLY WITH INS/DHS AUTHORIZATION is a valid SSN for EITC purposes. <p>Find replicas of the various types of cards issued by Social Security Administration in this scenario.</p>

Preparer Question	IRS Answer
<p>Can I claim EITC if my spouse has an ITIN?</p>	<p>No, an ITIN or Individual Taxpayer Identification Number is not valid for filing an EITC claim for either the taxpayer or the taxpayer's spouse. IRS issues ITINs when the worker does not have a SSN that is valid for employment and has a federal tax-reporting requirement or files a tax return to claim a refund. The ITIN is valid only for filing a tax return.</p> <p>Find out more on ITINs on irs.gov</p>
<p>Can I claim EITC if my qualifying child has an ITIN or ATIN?</p>	<p>No, they must have valid Social Security numbers.</p> <p>Find out more on ITINs on irs.gov</p> <p>Find out more on ATINs on irs.gov</p>
<p>Can parents who lived together all year but were never legally married each claim the EITC for one of their two children?</p>	<p>Consider if the State recognizes the parents' relationship as a common law marriage. If so, the IRS will recognize the marriage of the parents. If the parents are considered married for federal tax purposes, the parents must file jointly to claim the EITC.</p> <p>If the parents are not considered married for federal tax purposes, and each child is a qualifying child of both parents, the parents may agree to each claim one child as a qualifying child for purposes of the EITC and the other child-related tax benefits for which the parent qualifies:</p> <ul style="list-style-type: none"> • Dependency exemption for the child, • Child tax credit, • Head of Household filing status, • Credit for child and dependent care expenses and • The exclusion of dependent care benefits.

Preparer Question	IRS Answer
<p>Do you have to be a U.S. Citizen to claim EITC?</p>	<p>No. Resident aliens with a valid SSN can claim EITC.</p> <p>Also, non-residents with a valid SSN can claim the EITC if they are married to a U.S. citizen or resident alien and they choose to file a joint return and report their worldwide income on that return. That is, they do not file the Form 2555 or Form 2555 EZ to exclude their foreign earned income from U.S. taxes.</p>
<p>Taxpayer has foreign earned income and is a U.S. Citizen. He maintains a household in U.S. with spouse and three children that qualify him for EITC. He chooses not to file the Form 2555, but did not live in the household for more than 6 months a calendar year due to work. Is he entitled to EITC?</p>	<p>The answer depends on where his wife and children lived and whether or not the taxpayer chooses to file a joint return.</p> <p>If his wife and children lived for more than six months at the home in the United States and she qualifies for EITC, he would qualify for EITC if he filed a joint return with his spouse.</p> <p>If his wife and children lived with him for more than six months outside the U.S., he would not qualify.</p>

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