



The EITC is for working people who earn less than \$66,819. This year, the amount of the credit you could receive is up to \$7,830 if you claim qualifying children or up to \$632 if you don't claim qualifying children. The amount of the credit depends on:

- whether you are single or married
- if you have no children or the number of qualifying children you have
- the amount you earned

Just imagine what you could do with the EITC.



Life's a little easier with



EITC

Earned Income Tax Credit

Are you eligible to claim the EITC for 2024?

Here are the rules to claim the credit . . .

- Generally must be a U.S. citizen or resident alien all year
- Must work and have earned income
- Must have a valid Social Security number issued on or before the due date of the return (including extensions)
- May not have more than \$11,600 of investment income (such as interest)
- Married but separated taxpayers who don't file a joint return may qualify to claim the EITC if they have a qualifying child and if they meet certain other requirements.
- May not be a qualifying child of another person
- May not file Form 2555 (related to foreign earned income)

You have to file a federal income tax return to get the EITC even if you owe no tax or are not required to file. The EITC provides a boost to help pay your bills or save for a rainy day.

Did you meet the rules?

If so, your earned income must be less than . . .

- \$18,591 (\$25,511 if married filing a joint return) with no qualifying children who have valid SSNs
- \$49,084 (\$56,004 if married filing a joint return) with one qualifying child who has a valid SSN
- \$55,768 (\$62,688 if married filing a joint return) with two qualifying children who have valid SSNs
- \$59,899 (\$66,819 if married filing a joint return) with three or more qualifying children who have valid SSNs

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

Do you have a qualifying child who lives with you?

To be a qualifying child for the credit . . .

- The child must meet the relationship, age, residency, and joint return tests described in Publication 596, Earned Income Credit.

Did you double check your facts?

Here are common errors to avoid . . .

- Claiming a child as a qualifying child who does not meet the relationship, age or residency tests
- Underreporting or overreporting income or expenses
- Social Security number and last name mismatches

If you claim the EITC, the IRB can't release your refund until mid-February. Errors on the tax return can cause a delay in processing your claim for the tax credits.

Do you want help with the EITC?

Go online or Call us. . .

- Go to <https://bir.vi.gov>
- Call St.Thomas/St. John District 1-340-715-1040.
- Call St.Croix, District 1-340-773-1040.