

Earned Income Credit (EIC) Worksheet (CP 09)

Complete this form and determine if you qualify for EIC. Upload your form electronically using the Document Upload Tool or mail in the enclosed envelope. Refer to your CP09 notice for additional information regarding the Document Upload Tool.

**Contact information**

Your name		Social Security Number	
Your spouse's name		Spouse Social Security Number	
If your address has changed, provide the current address below, call 800-829-0922 or visit www.irs.gov .			
Address		City	State ZIP code
Primary telephone number	Best time to call <input type="checkbox"/> a.m. <input type="checkbox"/> p.m.	Secondary telephone number	Best time to call <input type="checkbox"/> a.m. <input type="checkbox"/> p.m.

Step 1

If any of the statements below describes you or your spouse (if you and your spouse filed a joint return for 2023), place check mark in the box.

- I lived in the United States (U.S.) for 6 months or less in 2023 (U.S. military personnel stationed outside the U.S. on Extended Active Duty are considered to have lived in the U.S. during that period for purposes of the EITC).
- My Social Security card reads "Not Valid for Employment," and was issued to receive a federally funded benefit, such as Medicaid.
- I'm an EITC qualifying child of another person. Check this box if you meet all the following criteria:
- You are that person's son, daughter, stepchild, grandchild, eligible foster child, brother, sister, half-brother, half-sister, stepbrother, or stepsister (or the child or grandchild of their brother, sister, half-brother, half-sister, stepbrother, or stepsister).
 - You were under age 19 at the end of 2023 and younger than that person (or their spouse, if they filed jointly). Or you were under age 24 at the end of 2023, a student, and younger than that person (or their spouse, if they filed jointly). Or you were permanently and totally disabled, regardless of age.
 - You lived with another person in the U.S. for more than 6 months in 2023.
 - You didn't file a joint return for 2023.
- If you **checked any** of the boxes, stop here. **You DO NOT qualify** for EITC. You don't need to respond.
 - If you **did not check** any of the boxes, continue to Step 2.

Step 2

- If you're claiming an EITC qualifying child who wasn't listed as a dependent on your original Form 1040 return, you must file a Form 1040X. **DO NOT** complete this form.
- If you're claiming an EITC qualifying child who was listed as a dependent that you claimed on your original Form 1040 return, complete the information below:

IMPORTANT: Before you file your next tax return, **use** the EITC Assistant toolkit at [IRS.Gov/EITC](https://www.irs.gov/eitc) to see if you may qualify for EITC.

Step 2 (Continued)

Information for a Dependent who meets the requirements for an EITC Qualifying Child

Note: An EITC qualifying child must be your:

- Your son, daughter, stepchild, grandchild, or eligible foster child. Or your brother, sister, half-brother, half-sister, stepbrother, or stepsister (or the child or grandchild of that person's brother, sister, half-brother, half-sister, stepbrother, or stepsister) **and**
 - o Was under age 19 at the end of the year and younger than you (or your spouse, if you filed a joint return for 2023). Or, under age 24 at the end of the year, a student, and younger than you (or your spouse, if you filed a joint return for 2023). Or, permanently and totally disabled, regardless of age **and**
 - o Didn't file a joint return for 2023 (or filed a joint return only to claim for refund of withheld tax or estimated tax).

	(1) Child's name	(2) Child's SSN <i>(The dependent must have an SSN)</i>	(3) Did the child live with you (or your spouse, if you filed a joint return for 2023) in the U.S. for more than 6 months
Child 1	First _____ Last _____		<input type="checkbox"/> Yes <input type="checkbox"/> No
Child 2	First _____ Last _____		<input type="checkbox"/> Yes <input type="checkbox"/> No
Child 3	First _____ Last _____		<input type="checkbox"/> Yes <input type="checkbox"/> No

Step 3

Refer to your answers from Step 2:

- If you answered no to question 3 for a dependent, they **don't** meet the requirements.
- If you answered yes to question 3 for a dependent, they meet the requirements.

How many dependents meet the requirements _____

If at least one dependent meets the requirements

You may be eligible for the credit. (A dependent who meets the requirements can only be claimed by one person. Use the guidelines found in Publication 596, Earned Income Credit (EIC), to determine who's eligible for the credit.)

If none of your dependents meet the requirements

You may be eligible for the credit without a qualifying child if:

- You (or your spouse, if filed a joint return for 2023) are at least 25 years old, but less than 65 years old.
- You cannot be claimed as a dependent or an EIC qualifying child by another taxpayer.
- You (and your spouse, if filed a joint return for 2023) lived in the United States for more than half the year.