Program Name: EITC

Earned Income Tax Credit, sometimes known as Earned Income Credit (EIC)

Agency: United States Internal Revenue Service (IRS) and Mass. Department of Revenue (DOR)

Description: The EITC is a credit for people with low or moderate earned income. The EITC may reduce your tax bill and give you a refund. Find out if you qualify.

The Massachusetts EITC is available to certain individuals or families who meet the tax requirements for the federal EITC.

To claim the Massachusetts EITC, you must file a tax return and be a Massachusetts resident for at least part of the taxable year.

Website: www.irs.gov/eitc & https://www.mass.gov/info-details/earned-income-tax-credit-eitc

Eligibility:

- You had a qualifying child during the taxable year, or

- You did not have a qualifying child during the taxable year and you meet the following criteria

    o You lived in the United States for more than one-half of the taxable year;

    o You or your spouse had attained age 25 but had not attained age 65 before the close of the taxable year*; and

    o You were not a dependent of another taxpayer during the tax year.

To be eligible for the EITC, you must also meet the following additional criteria:

- You, your spouse and any qualifying child have a valid Social Security Number (if your qualifying child does not have a social security number, you and your spouse may qualify for the EITC that is available for taxpayers without qualifying children);

- You have earned income

- Your adjusted gross income is within certain limits; and

- Your filing status is:

    o Single, head of household, or married filing a joint return; or

    o Married filing separate, and you have a qualifying child who lived with you for more than half of the tax year, and either of the following apply (1) you lived apart from your spouse for the last 6 months of the tax year, or (2) you are legally separated according to your state law under a written separation agreement or a decree of separate maintenance and you didn't live in the same household as your spouse at the end of the tax year; or

    o Married filing separate and you are the victim of domestic abuse, and all of the following apply: (1) you are living apart from your spouse at the time you file your tax return; (2) you are unable to file a joint return because you are a victim of domestic abuse, and (3) you indicate this on the return. See Form1 Instructions to line 43.

Limitations:

- You did not file a Massachusetts return for the tax year;

- You were a nonresident for the entire taxable year;

- Your status is married filing separately and you do not have a qualifying child or you are not a victim of domestic abuse (see above) or;

- You and/or your spouse had investment income that exceeds the limit for the taxable year.

Availability:

One "applies" for the EITC through filing the federal and state income tax forms and "receives" the benefit through one's tax return check.

Immigrants: Eligible with valid SSN and if worked in the past year. Immigrant children must have lived in the U.S. for more than 6 months out of the year to qualify. Those with Immigrant Taxpayer Identification Numbers (ITINs) do not qualify.

Amount granted:

IRS Table for the tax year 2023 for Single/Head of Household or Qualifying Widow(ed), or Married Filing Separately (Taxpayers claiming the EITC who file Married Filing Separately must qualify for the Massachusetts exception for victims of domestic abuse).

Maximum Federal Adjusted Gross Income	Number of Qualifying Children	Maximum Federal EITC	MA Rate	Maximum MA Credit Allowed
$17,640	0	$600	40%	$240

$46,560	1	$3,995	40%	$1,598
$52,918	2	$6,604	40%	$2,642
$56,838	3 or more	$7,430	40%	$2,972

For Married Filing Jointly: IRS Table for the tax year 2023 for Married Filing Jointly:

Maximum Federal Adjusted Gross Income	Number of Qualifying Children	Maximum Federal EITC	MA Rate	Maximum MA Credit Allowed
$24,210	0	$600	40%	$240
$53,120	1	$3,995	40%	$1,598
$59,478	2	$6,604	40%	$2,642
$63,398	3 or more	$7,430	40%	$2,972