

Step 3 Qualifying Child

A qualifying child for the EIC is a child who is your...

Son, daughter, stepchild, foster child, brother, sister, stepbrother, stepsister, half brother, half sister, or a descendant of any of them (for example, your grandchild, niece, or nephew)

AND

was ...

Under age 19 at the end of 2015 and younger than you
(or your spouse, if filing jointly)

or

Under age 24 at the end of 2015, a student (defined later), and younger than you
(or your spouse, if filing jointly)

or

Any age and permanently and totally disabled (defined later)

AND

Who isn't filing a joint return for 2015
or is filing a joint return for 2015 only to claim a refund of withheld income tax or
estimated tax paid (see Pub. 596 for examples)

AND

Who lived with you in the United States for more than half of 2015.



You can't take the credit for a child who didn't live with you for more than half the year, even if you paid most of the child's living expenses. The IRS may ask you for documents to show you lived with each qualifying child. Documents you might want to keep for this purpose include school and child care records and other records that show your child's address.



If the child didn't live with you for more than half of 2015 because of a temporary absence, birth, death, or kidnapping, see Exception to time lived with you, later.



If the child meets the conditions to be a qualifying child of any other person (other than your spouse if filing a joint return) for 2015, see Qualifying child of more than one person, later. If the child was married, see Married child, later.

- Do you have at least one child who meets the conditions to be your qualifying child?
 - Yes.** The child must have a valid social security number (SSN) as defined later, unless the child was born and died in 2015. If at least one qualifying child has a valid SSN (or was born or died in 2015), go to question 2. Otherwise, you can't take the credit.
 - No.** Skip questions 2 and 3; go to Step 4.
- Are you filing a joint return for 2015?
 - Yes.** Skip question 3 and Step 4; go to Step 5.
 - No.** Continue →
- Could you be a qualifying child of another person for 2015? (Check "No" if the other person isn't required to file, and isn't filing, a 2015 tax return or is filing a 2015 return only to claim a refund of withheld income tax or estimated tax paid (see Pub. 596 for examples).)
 - Yes.** You can't take the credit. Enter "No" on the dotted line next to line 66a.
 - No.** Skip Step 4; go to Step 5.

Step 4 Filers Without a Qualifying Child

- Is the amount on Form 1040, line 38, less than \$14,820 (\$20,330 if married filing jointly)?
 - Yes.** Continue →
 - No.** You can't take the credit.
- Were you, or your spouse if filing a joint return, at least age 25 but under age 65 at the end of 2015? (Check "Yes" if you, or your spouse if filing a joint return, were born after December 31, 1950, and before January 2, 1991.) If your spouse died in 2015 or if you are preparing a return for someone who died in 2015, see Pub. 596 before you answer.
 - Yes.** Continue →
 - No.** You can't take the credit.
- Was your main home, and your spouse's if filing a joint return, in the United States for more than half of 2015? Members of the military stationed outside the United States, see *Members of the military*, later, before you answer.
 - Yes.** Continue →
 - No.** You can't take the credit. Enter "No" on the dotted line next to line 66a.