

EIC and MFS

Starting in 2021, MFS filers may be eligible for the Earned Income Credit. To qualify:

- Must have lived apart from spouse for the last 6 months of the year or be legally separated.
- If there is a qualifying child, the child must have lived with the taxpayer for more than 1/2 of the year.
- At first glance, one would think that this person might qualify as Head of Household, but not necessarily. The child can qualify him/her for EIC by meeting all of the requirements for dependency except that he/she is self-supporting. In that case, the filer cannot be HoH and cannot be Single because he/she is married. So MFS it is.
- If there is no qualifying child, the taxpayer may still file for EIC as self-only.

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