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determining whether they are eligible for this and other credits.

Jan. 24, 2018



Taxpayers with disabilities and parents of children with disabilities should be aware

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The EITC is a federal income tax credit for workers who earn \$53,930 or less for 2017 and meet other [eligibility requirements](#). Because it's a refundable credit, those who qualify and claim the credit could pay less federal tax, pay no tax or even get a tax refund. A tax professional such as a CPA, EA or tax attorney can assist taxpayers in determining whether they are eligible for this and other credits.

To [qualify for EITC](#), the taxpayer must have earned income. Usually, this means income either from a job or from self-employment. But taxpayers who retired on disability can also count as earned income any taxable benefits they receive under an employer's disability retirement plan. These benefits remain earned income until the disability retiree reaches minimum retirement age. The IRS emphasized that Social Security benefits and Social Security Disability Income (SSDI) do not count as earned income.

Additionally, taxpayers may claim a child with a disability or a relative with a disability of any age to get the credit if the person meets all other EITC requirements. Use the [EITC Assistant](#), on IRS.gov, available in English and Spanish, to determine eligibility and to estimate the amount of the credit.

People with disabilities are often concerned that a tax refund will impact their eligibility for one or more public benefits, including Social Security disability, Medicaid, and SNAP — the Supplemental Nutrition Assistance Program. The law is clear that tax refunds, including refunds from tax credits such as the EITC, are not counted as income for purposes of determining eligibility for such benefits. This applies to any federal program and any state or local program financed with federal funds.

The best way to get the EITC is to file electronically through a [qualified tax professional](#), using free community [tax help sites](#) or through [IRS Free File](#).

Many EITC filers will receive their refunds later this year than in past years. That's

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Friday, Jan. 26, 2018, to alert millions of workers who may be missing out on this significant tax credit and other refundable credits. One easy way to support this outreach effort is by participating on the IRS [Thunderclap](#) to help promote EITC Awareness Day through social media. For more information on EITC and other refundable credits, visit the [EITC](#) page on IRS.gov.

Income Tax • IRS

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