2015 EITC Income Limits, Maximum Credit Amounts and Tax Law Updates

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Earned Income and AGI Limits

Earned income and adjusted gross income (AGI) must each be less than:

If filing...	Qualifying Children Claimed			
	Zero	One	Two	Three or more
Single, Head of Household or Widowed	$14,820	$39,131	$44,454	$47,747
Married Filing Jointly	$20,330	$44,651	$49,974	$53,267

Investment Income Limit

Investment income must be $3,400 or less for the year.

Maximum Credit Amounts

The maximum amount of credit for Tax Year 2015 is:

- $6,242 with three or more qualifying children
- $5,548 with two qualifying children
- $3,359 with one qualifying child
- $503 with no qualifying children

For more information on whether a child qualifies you for EITC, see:

- Qualifying Child Rules, or
- Publication 596, Rules If You Have a Qualifying Child.

The American Tax Relief Act of 2012

The American Tax Relief act extended the relief for married taxpayers, the expanded credit for taxpayers with three or more qualifying children and other provisions to December 31, 2017.

IRS Recognizes Legal Same-Sex Marriages

In June 2015, the United States Supreme Court held that all states must allow same-sex couples to marry on the same terms and conditions as opposite-sex couples, and that all states must recognize lawful same-sex marriages performed in other states.

The U.S. Department of the Treasury and the Internal Revenue Service ruled in 2013 that same-sex couples, legally married in jurisdictions that recognize their marriages, will be treated as married for federal tax purposes The ruling applies to all federal tax provisions where marriage is a factor, including **filing status**, claiming personal and dependency exemptions, taking the standard deduction, employee benefits, contributing to an IRA and claiming **the earned income tax credit** or child tax credit.

Any same-sex marriage legally entered into in one of the 50 states, the District of Columbia, a U.S. territory or a foreign country will be covered by the ruling. However, the ruling does not apply to registered domestic partnerships, civil unions or similar formal relationships recognized under state law. Read more here.

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