

# Taxpayers Must Have a Valid SSN By the Tax Return Filing Deadline to Claim EITC

To claim the EIC, the taxpayer (and spouse, if filing a joint return) must have a valid SSN issued by the due date (including extensions) of the tax year being prepared. Any qualifying child listed on **Schedule EIC** must also have a valid SSN by the due date of the tax return in order to be included in any EIC calculation.

- For a 2023 tax return, the taxpayer (and spouse or dependents, if any) must have been issued a valid SSN by April 15, 2024 (or October 15, 2024 if an extension was requested) in order to claim the EIC.
- For a 2022 tax return, the taxpayer (and spouse or dependents, if any) must have been issued a valid SSN by April 18, 2023 in order to claim the EIC.
- For a 2021 tax return, the taxpayer (and spouse or dependents, if any) must have been issued a valid SSN by April 18, 2022 in order to claim the EIC.
- For a 2020 tax return being prepared in 2021 or later, taxpayers (and spouses or dependents, if any) must have been issued a valid SSN by the Texas resident filing deadline of June 15, 2021 (or October 15, 2021 if an extension was requested) in order to claim the EIC.
- For a 2019 tax return being prepared in 2020 or later, the taxpayer (and spouse or dependents, if any) must have been issued a valid SSN by July 15, 2020 (or October 15, 2020 if an extension was requested) in order to claim the EIC.

(These dates take into account IRS extensions of filing deadlines for 2019 and 2020 tax returns.)

If a valid SSN for the taxpayer or spouse is missing from the tax return because they didn't have a valid SSN on or before the original due date of the tax return (including extensions) and the taxpayer later gets a valid SSN, they cannot file an amended return to claim the EIC.

## What is a Valid SSN?

**If you were a U.S. citizen when you received your SSN**, you have a valid SSN.

**If the SS card says “Not valid for employment”** and the SSN was issued so that the taxpayer (or spouse) could get a federally funded benefit, they can't get the EIC. An example of a federally funded benefit is Medicaid.

**If the SS card says “Not valid for employment” and the taxpayer's immigration status has changed** so that they are now a U.S. citizen or permanent resident, the taxpayer should ask the SSA for a new social security card without the legend.

**If the SS card card says “Valid for work only with INS authorization” or “Valid for work only with DHS authorization,”** the taxpayer has a valid SSN, but only if their employment authorization is still valid.

**If the taxpayer (or spouse) has an ITIN,** the taxpayers do not qualify for EITC.

## **How to Restrict TaxSlayer From Calculating EITC for Taxpayers Who Are Ineligible**

Refer to [Restricting EITC in a Tax Return When Ineligible](#).

For more information about EITC, refer to this IRS resource:

- [Publication 596, Earned Income Credit \(EIC\)](#)