



Department of the Treasury Internal Revenue Service

Notice 797

(Rev. December 2024)

Possible Federal Tax Refund Due to the Earned Income Credit (EIC)

What Is the EIC?

The EIC is a refundable tax credit for certain workers.

What Is the Purpose of This Notice?

Your employer sent you this notice to make you aware of an important federal tax benefit. Even if you had no income tax withheld from your wages during the year, you may be eligible for the EIC.

How Much Is the EIC?

For 2024, the EIC can be as much as \$4,213 if you have one qualifying child who has a valid SSN; \$6,960 if you have two qualifying children who have valid SSNs; \$7,830 if you have three or more qualifying children who have valid SSNs; and \$632 if you have no qualifying children who have a valid SSN.

How Do You Claim the EIC?

To claim the EIC, you must:

1. Be eligible for the EIC, and
2. File a 2024 tax return (including Schedule EIC if you have a qualifying child).

To figure out if you are eligible, see Pub. 596 or visit www.IRS.gov/EITC.

If eligible, you can claim the EIC to get a refund even if you had no tax withheld from your pay or owe no tax. For example, if you had no tax withheld in 2024 and owe no tax but are eligible for a credit of \$800, you must file a 2024 income tax return to get the \$800 refund.

Most people qualify for free tax preparation. To see if you qualify, go to www.IRS.gov/FreeFile for online filing options. In addition, IRS-certified volunteers can prepare your return for free in person if you earned less than \$67,000 or are age 60 or older. To find locations, visit www.IRS.gov/VITA or call 800-906-9887.

More Information

Refer to instructions for the tax return you are filing, Pub. 596, or www.IRS.gov/EITC for details on the EIC. You can download IRS forms and publications at www.IRS.gov/Forms, and you can get printed copies mailed to you by going to www.IRS.gov/OrderForms or by calling 800-829-3676.
