



IRS Encourages Native Americans to Check Eligibility for Earned Income Tax Credit

IRS Tax Tip 2018-15, January 30, 2018

The IRS urges Native American taxpayers to check if they qualify for the earned income tax credit since many workers in Tribal communities often overlook this credit.

EITC benefits Native Americans who meet basic rules. Taxpayers must have income from a job, be self-employed, or run their own business. This includes home-based businesses and work in the service industry, construction and farming.

Income Limits and Maximum Credit Amounts

For tax year 2017, the income limits for all taxpayers' [earned income](#) and adjusted gross income must each be less than:

Filing Status	Qualifying Children Claimed			
	Zero	One	Two	Three or More
Single	\$15,010	\$39,617	\$45,007	\$48,340
Head of Household	\$15,010	\$39,617	\$45,007	\$48,340
Qualifying Widow(er) with Dependent Child	\$15,010	\$39,617	\$45,007	\$48,340
Married Filing Jointly	\$20,600	\$45,207	\$50,957	\$53,930

The maximum credit for Tax Year 2017 is:

- \$6,318 with three or more qualifying children
- \$5,616 with two qualifying children
- \$3,400 with one qualifying child
- \$510 with no qualifying children

By law, the IRS cannot issue refunds before mid-February for tax returns that claim the EITC or the additional child tax credit. The law requires the IRS to hold the entire refund — even the portion not associated with the EITC or ACTC. The IRS expects the earliest EITC/ACTC related refunds to be available in taxpayer bank accounts or on debit cards starting Feb. 27, 2018, if these taxpayers choose direct deposit and there are no other issues with their tax return.

More Information:

- [Filing for Individuals](#)
- [EITC Assistant](#)

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