



# Publication 132

## *Illinois Earned Income Tax Credit (EITC) Information*

### ***About this publication***

Publication 132, Illinois Earned Income Tax Credit (EITC) Information, provides Illinois taxpayers with information on the Illinois EITC.

The objectives of Publication 132 are to

- identify who is eligible to take an Illinois EITC.
- identify the requirements for the Illinois EITC.
- explain how to claim the Illinois EITC.

The information in this publication is current as of the date of the publication. Please visit our website at [tax.illinois.gov](http://tax.illinois.gov) to verify you have the most current revision.

This publication is written so the tax information is easier to understand. As a result, we do not directly quote Illinois statutes and the Illinois Administrative Code. The contents of this publication are informational only and do not take the place of statutes, rules, and court decisions. For many topics covered in this publication, we have provided a reference to the applicable section or part of the Illinois Administrative Code for further clarification or more detail. All of the sections and parts referenced can be found in Title 86 of the Illinois Administrative Code.

### ***Taxpayer Bill of Rights***

You have the right to call the Illinois Department of Revenue (IDOR) for help in resolving tax problems.

You have the right to privacy and confidentiality under most tax laws.

You have the right to respond, within specified time periods, to IDOR notices by asking questions, paying the amount due, or providing proof to refute the IDOR's findings.

You have the right to appeal IDOR decisions, in many instances, within specified time periods, by asking for Department review, by filing a petition with the Illinois Independent Tax Tribunal, or by filing a complaint in circuit court.

If you have overpaid your taxes, you have the right, within specified time periods, to a credit (or, in some cases, a refund) of that overpayment.

For more information about these rights and other IDOR procedures, you may write us at the following address:

Problems Resolution Division  
Illinois Department of Revenue  
PO Box 19014  
Springfield, IL 62794-9014

**Get forms and other information faster and easier at [tax.illinois.gov](http://tax.illinois.gov)**

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## General Information

### What is the Illinois EITC?

The Illinois Earned Income Tax Credit (EITC) is a benefit for working people with low to moderate income that reduces the amount of tax owed and may result in a refund. To qualify, you must meet certain requirements and file an Illinois tax return, even if you do not owe any tax or are not required to file.

### How do I qualify for the Illinois EITC?

You may qualify for the Illinois EITC if during tax year 2023, you

- Have worked and earned income under \$63,398 (income amount is dependent upon filing status and number of qualifying children).
- Have investment income below \$11,000.
- Have a valid Social Security number (SSN) or IRS-issued Individual Taxpayer Identification Number (ITIN) by the due date of your 2023 return (including extensions).
- Are at least age 18 by the end of 2023. **Note:** This includes taxpayers ages 18-24 and 65 and older without a qualifying child.
- Are a U.S. citizen or a resident alien all year.
- Have not filed Form 2555, Foreign Earned Income.
- Meet certain rules if you are separated from your spouse and not filing a joint tax return.

Although you are not required to have qualifying children to receive the Illinois EITC, you may increase your credit with one or more qualifying children. See qualifying child rules for more information. **Note:** For the Illinois EITC, a qualifying child must have a valid SSN or ITIN.

For more information on qualifying for the Illinois EITC, see [Illinois Earned Income Tax Credit \(EITC\)](#).

## Who is a qualifying child?

In regard to the Illinois EITC, a qualifying child must:

- Have a valid Social Security number or Individual Taxpayer Identification Number (ITIN)
- Meet the federal age requirements. A qualifying child must be:
  - Under age 19 at the end of the year and younger than you (or your spouse, if you file a joint return); or
  - Under age 24 at the end of the year and a full-time student for at least 5 months of the year and younger than you (or your spouse, if you file a joint return), or
  - Any age and permanently and totally disabled at any time during the year. For more information, see [Disability and Earned Income Tax Credit](#);
- Meet the federal relationship requirements. A qualifying child must be your:
  - Son, daughter, stepchild, adopted child or foster child
  - Brother, sister, half-brother, half-sister, stepsister or stepbrother
  - Grandchild, niece or nephew

### Adopted child definition

An adopted child is a child who is lawfully placed with you for legal adoption.

### Foster child definition

For the EITC, you can only claim a foster child that is placed with you by:

- A State or local government agency
  - An Indian tribal government
  - A tax-exempt organization licensed by a state or an Indian tribal government
  - A court order
- Meet the federal residency requirements. A qualifying child must live in the same home as you in the United States for more than half of the tax year. The United States includes the 50 states, the District of Columbia and U.S. military bases.
  - Meet the federal filing status requirements. To be a qualifying child, your child must not have filed a joint return with another person (for example, their husband or wife) to claim any credits such as the EITC. Your child can file a joint tax return only to get a tax refund on tax withheld from their paycheck.
  - Not be claimed by more than one person as a qualifying child.

For more information, see [IRS' Qualifying Child Rules](#) and [federal Publication 596](#).

## What is considered earned income?

Per the Internal Revenue Service (IRS), earned income includes all the taxable income and wages you get from working for someone else, yourself or from a business or farm you own.

### Types of Earned Income

- Wages, salary or tips where federal income taxes are withheld on Form W-2, box 1
- Income from a job where your employer didn't withhold tax (such as gig economy work) including:
  - Driving a car for booked rides or deliveries
  - Running errands or doing tasks
  - Selling goods online
  - Providing creative or professional services
  - Providing other temporary, on-demand or freelance work
- Money made from self-employment, including if you:
  - Own or operate a business or farm
  - Are a [minister or member of a religious order](#)
  - Are a [statutory employee](#) and have income exempt from withholding
- Benefits from a union strike
- Certain disability benefits you received before you reached the minimum retirement age
- Nontaxable Combat Pay (Form W-2, box 12 with code Q)
  - If you claim nontaxable combat pay as earned income, it may increase or decrease the amount of your EITC. For more information, see federal Publication 3, Armed Forces' Tax Guide.

**Earned income does not include:**

- Pay you received for work when you were an inmate in a penal institution
- Interest and dividends
- Pensions or annuities
- Social Security
- Unemployment benefits
- Alimony
- Child support

**What is the maximum income amount I can earn to receive the Illinois EITC?**

Maximum income amounts are adjusted annually by the IRS. See [IRS income and investment maximum income amounts](#) for the most current income limits.

**What is the maximum amount of Illinois EITC I can receive?**

Illinois EITC is calculated as 20% of the federal EITC and is adjusted based upon filing status, income, and the number of qualifying children you are claiming.

The 2023 maximum amounts of Illinois EITC for a taxpayer with

- no qualifying children is \$120.
- 1 qualifying child is \$799.
- 2 qualifying children is \$1,321.
- 3 or more qualifying children is \$1,486.

**How do I claim the Illinois EITC if I qualified for the federal EITC?**

To claim the Illinois EITC, you must complete and attach Schedule IL-E/EIC to your IL-1040, Individual Income Tax Return. You must also attach a copy of page 1 and 2 and Schedule 1 of your federal Form 1040 or 1040-SR, and any other required documentation listed in the “Step-by-Step Instructions.”

The Illinois EITC is claimed on Steps 3 and 4. If you qualified for the federal EITC and do not have additional qualifying children with an ITIN, do **not** check the box on Step 4, Line 5. On Step 4, Line 6, enter the amount of federal Earned Income Tax Credit from your federal Form 1040 or 1040-SR, Line 27. Complete Lines 7 through 9. **Do not complete the Illinois Expanded EITC Worksheet.**

See [Schedule IL-E/EIC Instructions](#) for specific instructions. For prior years, see the Schedule IL-E/EIC Instructions for the year you are filing.

**How do I claim the Illinois EITC if I did not qualify for the federal EITC or had additional children who did not qualify for federal EITC because they were issued an ITIN?**

To claim the Illinois EITC, you must complete and attach Schedule IL-E/EIC to your IL-1040, Individual Income Tax Return. You must also attach a copy of page 1 and 2 and Schedule 1 of your federal Form 1040 or 1040-SR, and any other required documentation listed in the “Step-by-Step Instructions.”

The Illinois EITC is claimed on Steps 3 and 4. If you did not qualify for the federal EITC or have additional qualifying children with an ITIN, **check** the box on Step 4, Line 5. On Step 4, Line 6, complete the Illinois Expanded EITC Worksheet and enter the amount from Line 23. Complete Lines 7 through 9. **You must complete the Illinois Expanded EITC Worksheet to calculate the basis for the Illinois EITC calculation.**

See [Schedule IL-E/EIC Instructions](#) for specific instructions. For prior years, see the Schedule IL-E/EIC Instructions for the year you are filing.

## **On the Schedule IL-E/EIC, what is the Expanded EITC Worksheet and when do I need to complete it?**

The Illinois Expanded EITC Worksheet is used to calculate the federal earned income amount that will be the basis for the Illinois EITC. If you checked the Box on Schedule IL-E/EIC, Step 4, Line 5, complete the Schedule IL-E/EIC Instructions, EITC Qualifications Questionnaire. This Questionnaire was taken from the federal Form 1040 Instructions for Line 27, and modified to see if you qualify for the Illinois EITC.

**Note:** You will need to have a copy of your federal Form 1040 or 1040-SR and all required schedules and attachments to reference while completing this Questionnaire and Worksheet. If you were not required to file a federal return for this tax year, you will need to complete a “pro forma” federal Form 1040. A pro forma form is a federal tax return you complete with your income tax information that can be used as a reference for the questions.

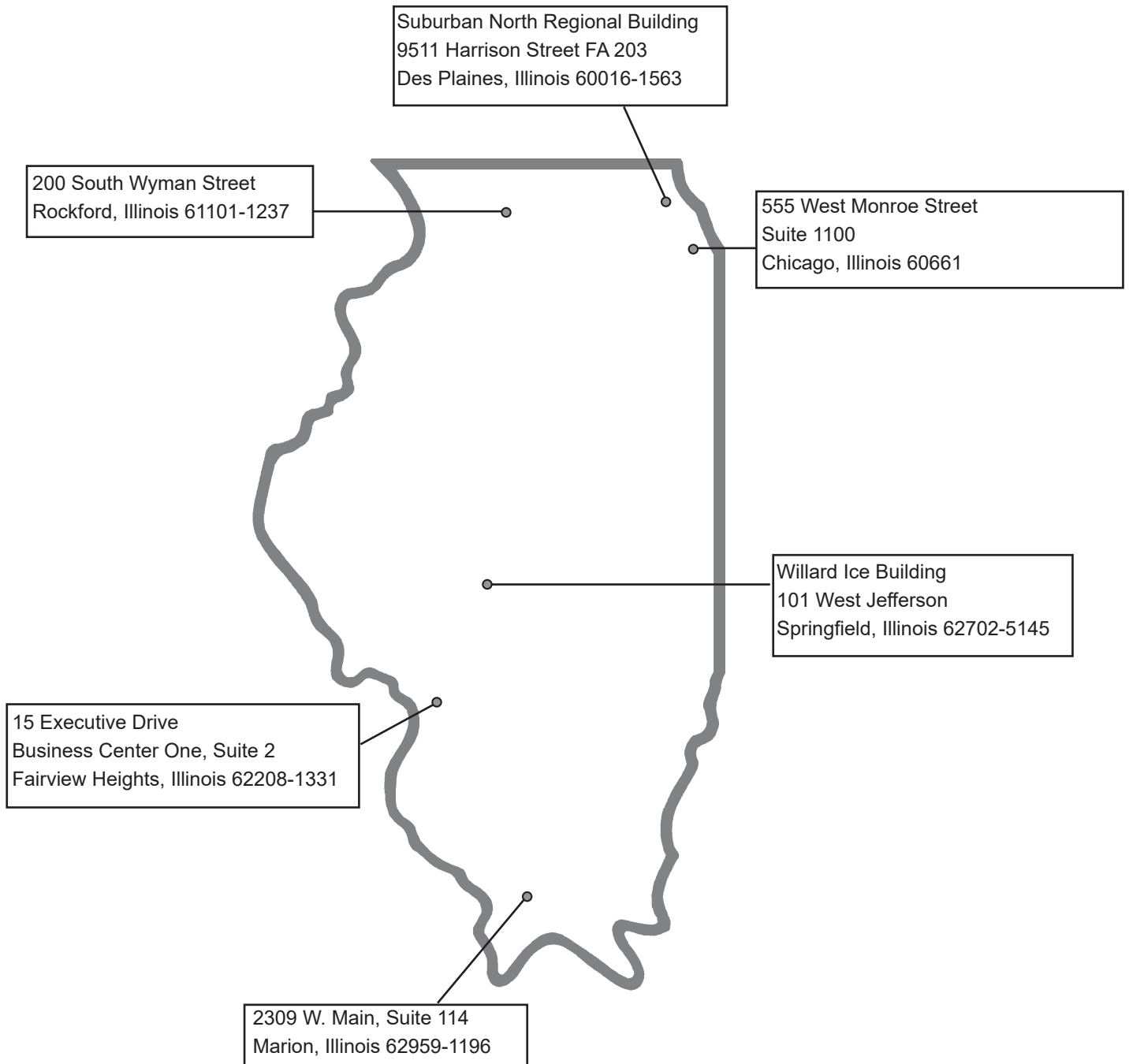
You must complete the Illinois Expanded EITC Worksheet if you qualify for the Illinois EITC, but

- did not qualify for the federal EITC, or
- received a lesser amount of federal EITC because you have children that did not qualify federally because they have ITINs.

For more information, see [Instructions for Illinois Expanded EITC Worksheet](#).

## Office Locations

## Illinois Earned Income Tax Credit (EITC) Information



## Contact Information

Visit our website at [tax.illinois.gov](http://tax.illinois.gov). For specific phone number and email contacts see our [Contact Us](#) page.

Call us at **1 800 732-8866** or **217 782-3336**.

Call our TTY at **1 800 544-5304**.

Write us at Illinois Department of Revenue, PO Box 19001, Springfield, IL 62794-9001.

Call our 24-hour Forms Order Line at **1 800 356-6302**.