Caution: *DRAFT—NOT FOR FILING*

This is an early release draft of an IRS tax form, instructions, or publication, which the IRS is providing for your information as a courtesy. **Do not file draft forms.** Also, do **not** rely on draft forms, instructions, and publications for filing. We generally do not release drafts of forms until we believe we have incorporated all changes. However, unexpected issues sometimes arise, or legislation is passed, necessitating a change to a draft form. In addition, forms generally are subject to OMB approval before they can be officially released. Drafts of instructions and publications usually have at least some changes before being officially released.

Early release drafts are at IRS.gov/DraftForms, and may remain there even after the final release is posted at IRS.gov/DownloadForms. All information about all forms, instructions, and pubs is at IRS.gov/Forms.

Almost every form and publication also has its own page on IRS.gov. For example, the Form 1040 page is at IRS.gov/Form1040; the Publication 17 page is at IRS.gov/Pub17; the Form W-4 page is at IRS.gov/W4; and the Schedule A (Form 1040) page is at IRS.gov/ScheduleA. If typing in a link above instead of clicking on it, be sure to type the link into the address bar of your browser, not in a Search box. Note that these are friendly shortcut links that will automatically go to the actual link for the page.

If you wish, you can submit comments about draft or final forms, instructions, or publications at IRS.gov/FormsComments. We cannot respond to all comments due to the high volume we receive. Please note that we may not be able to consider many suggestions until the subsequent revision of the product.

Department of the Treasury
Internal Revenue Service

Notice 797

(Rev. December 2017)

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 2017, the EIC can be as much as $3,400 if you have one qualifying child; $5,616 if you have two qualifying children; $6,318 if you have three or more qualifying children; and $510 if you have no qualifying children.

How Do You Claim the EIC?

To claim the EIC, you must:

1. Be eligible for the EIC, and

2. File a 2017 tax return (including Schedule EIC if you have a qualifying child).

To figure out if you are eligible, see Pub. 596 or visit *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 2017 and owe no tax but are eligible for a credit of $800, you must file a 2017 income tax return to get the $800 refund.

Most people qualify for free tax preparation. If you earned less than $66,000, you can file for free online at *IRS.gov/FreeFile.* In addition, IRS-certified volunteers can prepare your return for free in person if you earned less than $54,000 or are age 60 or older. To find locations, visit *IRS.gov/VITA* or call 1-800-906-9887.

More Information

Refer to instructions for the tax return you are filing, Pub. 596, or *IRS.gov/EITC* for details on the EIC. You can download IRS forms and publications at *IRS.gov/Forms,* and you can get printed copies mailed to you by going to *IRS.gov/OrderForms* or by calling 1-800-829-3676.

Notice **797** (Rev. 12-2017)
Cat. No. 63924Z

Printed on recycled paper