



Department of the Treasury Internal Revenue Service

Notice 797

(Rev. December 2022)

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 2022, the EIC can be as much as \$3,733 if you have one qualifying child who has a valid SSN; \$6,164 if you have two qualifying children who have valid SSNs; \$6,935 if you have three or more qualifying children who have valid SSNs; and \$560 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 2022 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/ETC](https://www.irs.gov/ETC).

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 2022 and owe no tax but are eligible for a credit of \$800, you must file a 2022 income tax return to get the \$800 refund.

Most people qualify for free tax preparation. If you earned less than \$73,000, you can file for free online at [IRS.gov/FreeFile](https://www.irs.gov/FreeFile). In addition, IRS-certified volunteers can prepare your return for free in person if you earned less than \$60,000 or are age 60 or older. To find locations, visit [IRS.gov/VITA](https://www.irs.gov/VITA) or call 800-906-9887.

More Information

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

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Table of Contents Internal Revenue Service Notice 797

1. Understanding the eBook Internal Revenue Service Notice 797
 - The Rise of Digital Reading Internal Revenue Service Notice 797
 - Advantages of eBooks Over Traditional Books
2. Identifying Internal Revenue Service Notice 797
 - Exploring Different Genres
 - Considering Fiction vs. Non-Fiction
 - Determining Your Reading Goals
3. Choosing the Right eBook Platform
 - Popular eBook Platforms
 - Features to Look for in an Internal Revenue Service Notice 797
 - User-Friendly Interface
4. Exploring eBook Recommendations from Internal Revenue Service Notice 797
 - Personalized Recommendations
 - Internal Revenue Service Notice 797 User Reviews and Ratings
 - Internal Revenue Service Notice 797 and Bestseller Lists
5. Accessing Internal Revenue Service Notice 797 Free and Paid eBooks

- Internal Revenue Service Notice 797 Public Domain eBooks
- Internal Revenue Service Notice 797 eBook Subscription Services
- Internal Revenue Service Notice 797 Budget-Friendly Options
- 6. Navigating Internal Revenue Service Notice 797 eBook Formats
 - ePub, PDF, MOBI, and More
 - Internal Revenue Service Notice 797 Compatibility with Devices
 - Internal Revenue Service Notice 797 Enhanced eBook Features
- 7. Enhancing Your Reading Experience
 - Adjustable Fonts and Text Sizes of Internal Revenue Service Notice 797
 - Highlighting and Note-Taking Internal Revenue Service Notice 797
 - Interactive Elements Internal Revenue Service Notice 797
- 8. Staying Engaged with Internal Revenue Service Notice 797
 - Joining Online Reading Communities
 - Participating in Virtual Book Clubs
 - Following Authors and Publishers Internal Revenue Service Notice 797
- 9. Balancing eBooks and Physical Books Internal Revenue Service Notice 797
 - Benefits of a Digital Library
 - Creating a Diverse Reading Collection Internal Revenue Service Notice 797
- 10. Overcoming Reading Challenges
 - Dealing with Digital Eye Strain
 - Minimizing Distractions
 - Managing Screen Time
- 11. Cultivating a Reading Routine Internal Revenue Service Notice 797
 - Setting Reading Goals Internal Revenue Service Notice 797
 - Carving Out Dedicated Reading Time
- 12. Sourcing Reliable Information of Internal Revenue Service Notice 797
 - Fact-Checking eBook Content of Internal Revenue Service Notice 797
 - Distinguishing Credible Sources
- 13. Promoting Lifelong Learning
 - Utilizing eBooks for Skill Development

- Exploring Educational eBooks
14. Embracing eBook Trends
- Integration of Multimedia Elements
 - Interactive and Gamified eBooks

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