

Q& A: How to Claim Tax Credits for Back Years

What if a worker was eligible for the EIC or CTC in past years but didn't claim it?

Workers can file for tax credit refunds for the last three years (i.e. 2008, 2009, 2010).

- An eligible worker who previously filed a tax return but did not claim the EIC or CTC can change a previous return by filling out a [Form 1040X, "Amended U.S. Individual Income Tax Return."](#) For more information, see ["How to Help a Worker Who Filed a Tax Return But Didn't Claim the EIC or CTC"](#) in the *Links to IRS Tax Forms and Information* section.
- Workers who did not file a return for a previous year and discover they had been eligible for the EIC or CTC must file a separate return for each year in which they qualified.

Workers claiming a child for a previous year must attach the Schedule EIC and/or Form 8812 in effect for that year. Prior-year tax forms and instructions can be obtained at www.irs.gov/formspubs or by calling 1-800-TAX-FORM.

What happens if a worker files for a prior year and the IRS finds out that taxes are owed?

The worker must pay whatever is owed. But:

- His or her EIC or CTC may be enough to cover the taxes owed.
- There is no late filing penalty, unless the worker owed income tax in the prior year. Any tax still owed the IRS will be deducted from the worker's refund.
- The IRS is usually willing to work out payment plans for back taxes.
- The worker may be able to make an "offer in compromise" that is less than the tax bill.