



Life's a little easier with



eitc

earned income tax credit

EITC is for people who earn less than \$48,279. If you qualify, it could be worth as much as \$5,657 this year depending on your filing status and the number of qualifying children. So you could pay less federal tax or even get a refund. **Just imagine what you could do with that.**

See if you qualify. Visit www.irs.gov/eitc

Are you eligible for the EITC in 2009? Here are the rules to claim the credit . . .

- Must work and have earned income
- Must have a valid Social Security number
- Investment income limited to \$3,100
- Generally must be a U.S. citizen or resident alien all year
- Cannot use “married filing separately” filing status
- Cannot be a qualifying child of another person
- Cannot file Form 2555 or 2555-EZ (related to foreign earned income)

Did you meet the rules? If so, your earned income must be less than . . .

- \$13,440 (\$18,440 if married filing jointly) with no qualifying children
- \$35,463 (\$40,463 if married filing jointly) with one qualifying child
- \$40,295 (\$45,295 if married filing jointly) with two qualifying children
- \$43,279 (\$48,279 if married filing jointly) with three or more qualifying children
- Special rules may apply for members of the U.S. Armed Forces and taxpayers in designated major disaster areas.

Do you have children? To be a qualifying child for the credit . . .

- The child must meet the relationship, age, residency and joint return tests described at www.irs.gov/eitc or in Publication 596, Earned Income Credit.

Did you double check your facts? Here are common errors to avoid . . .

- Claiming a child who does not meet the relationship, age, residency or joint return tests
- Incorrectly filing as single or head of household when required to file as married
- Under or over reporting income
- Social Security number and last name mismatches

Do you want help figuring out the EITC? Go online, call toll free, or come see us . . .

- Use the interactive EITC Assistant at www.irs.gov/eitc to show you if you qualify
- Call the IRS toll free at 1-800-TAX-1040
- Visit a Volunteer Income Tax Assistance site for free help and tax preparation, or see your tax preparer