



Internal Revenue Service  
[www.irs.gov/eitc](http://www.irs.gov/eitc)

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Will you qualify for the **EITC** this year?

# Don't guess. Know.

If you think you might be eligible for the Earned Income Tax Credit, look over the requirements below and keep them handy. Or visit your tax preparer to see if you can claim the EITC.

## 2004 Earned Income Tax Credit Requirements

### To claim the EITC, taxpayers must meet the following rules

- Must have earned income
- Must have a valid Social Security number
- Investment income is limited to \$2,650
- Filing status can't be "married filing separately"
- Generally must be a U.S. citizen or resident alien all year
- Cannot be a qualifying child of another person
- Cannot file Form 2555 or 2555-EZ (related to foreign earned income)

### Qualifying child criteria

A qualifying child cannot be used by more than one person to claim the EITC.

The child must meet the relationship, age and residency tests.

If you don't have a child:

- You must be at least age 25, but under age 65
- You cannot qualify as the dependent of another person
- You must have lived in the United States more than half the tax year

### Proper income reporting

You need to have worked and have earned income less than:

- \$11,490 (\$12,490 if married filing jointly) if there is no qualifying child
- \$30,338 (\$31,338 if married filing jointly) if there is one qualifying child
- \$34,458 (\$35,458 if married filing jointly) if there is more than one qualifying child

### Filing status

You cannot be married filing separately.

### Common errors to avoid

- Taxpayers claim a child who is not a qualifying child
- Married taxpayers who should file as married filing separately instead file as single or head of household
- Income-reporting errors
- Taxpayers or qualifying children with incorrect Social Security numbers

For more information on the EITC, visit [www.irs.gov/eitc](http://www.irs.gov/eitc) or call **1-800-TAX-1040**.



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