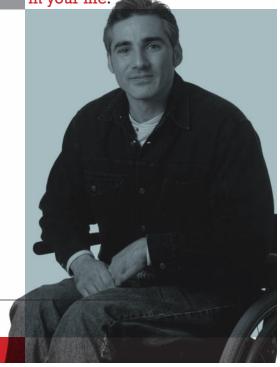
WILL YOU TAKE CREDIT THIS YEAR?

EARNED INCOME TAX CREDIT The EITC is for people who work, but don't earn much money. If you qualify, it could be worth up to \$4,500 this year. So you could pay less federal tax or even get a refund. That's money you can use to make a difference in your life.



Are you eligible for the EITC in 2006? 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 \$2,800
- 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 . .

- > \$12,120 (\$14,120 if married filing jointly) with no qualifying child
- \$32,001 (\$34,001 if married filing jointly) with one qualifying child
-) \$36,348 (\$38,348 if married filing jointly) with more than one qualifying child
- 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 and residency 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 is not a qualifying child
- Incorrectly filing as single or head of household when married
- Under or over reporting income
- > Using incorrect Social Security numbers

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.