

EITC

ELIGIBILITY CHECKLIST FOR TAX YEAR 2012



You can claim the EITC if you answer YES to all the following questions:

	YES	NO
1. Do you, your spouse (if filing a joint return) and any child listed on Schedule EIC each have a SSN that is valid for employment? If any person is filing with an ITIN or ATIN, you must answer NO.		
2. Is your filing status married filing jointly, head of household, qualifying widow(er) or single? Answer NO, if your filing status is married filing separately. Caution: If you are a nonresident alien, answer YES only if your filing status is married filing jointly and you are married to a U.S. citizen or resident alien.		
3. Answer YES if you are not filing Form 2555 or Form 2555-EZ. If you file Form 2555 or Form 2555 EZ, you must answer NO.		
4. Is your investment income \$3,200 or less?		
5. Is your total earned income* at least \$1 but less than: <ul style="list-style-type: none"> \$13,980 (\$19,190 if married filing joint) if you do not have a qualifying child \$36,920 (\$42,130 married filing jointly) if you have one qualifying child \$41,952 (\$47,162 married filing jointly) if you have two qualifying children \$45,060 (\$50,270 married filing jointly) if you have three or more qualifying children 		
6. Is your adjusted gross income (AGI) less than: <ul style="list-style-type: none"> \$13,980 (\$19,190 if married filing joint) if you do not have a qualifying child \$36,920 (\$42,130 married filing jointly) if you have one qualifying child \$41,952 (\$47,162 married filing jointly) if you have two qualifying children \$45,060 (\$50,270 married filing jointly) if you have three or more qualifying children 		
7. Answer YES if you (and your spouse if filing a joint return) are not a qualifying child of another person. See the other side of this form for details on the age, residency, joint return, and relationship tests for a qualifying child. Otherwise, If you or your spouse if filing a joint return meet the age, residency, joint return, and relationship tests to be a qualifying child of another person, you must answer NO.		



If you have a child or children you want to claim, answer questions 8, 9, 10, and 11 for each child and skip 12, 13, and 14. If you do NOT have a child, skip questions 8, 9, 10, and 11 and answer 12, 13, and 14.

8. Does your child meet the age, residency, joint return, and relationship tests for a qualifying child for you (or your spouse if filing a joint return)? (See the other side of this form for details on the tests)		
9. Is your child younger than you (or your spouse if filing a joint return)? Also, answer YES if your qualifying child is permanently and totally disabled and meets all four qualifying tests – relationship, age, joint return, and residency.		
10. If your child is married and filed a joint tax return, answer NO. If the husband and wife filed the joint return only to claim a refund and neither was required to file, answer YES. If your child did not file a joint return, answer, YES.		
11. Are you the only one who can claim this child? See if you can say yes to one of the following: <ul style="list-style-type: none"> Check YES, if the child did not live with any other person for more than half the year. Check YES, if the child also lived with another person but does not have not one of the qualifying relationships for that person. Check YES, if the child lived with another person, has a qualifying relationship for that person, the person is not the child's parent, and the person is not claiming EITC or any other tax benefits listed on the back of this form for the same child. Check YES, if the child also lived with a parent or parents for more than half the year, your adjusted gross income is higher than the parent or parents, and the parents are not claiming EITC or any other tax benefits listed on the back of this form using the same child. Check YES, if the child lived with another person, is a qualifying relationship for that person, and you are the one who can treat the child as your qualifying child under the tie-breaker rules given on the back of this form. <p>If none of the above is true, you must check NO. CAUTION: If you think another person might claim the child, it is best to make sure who really qualifies and who will claim the child. If more than one person claims the same child, you could lose the credit and have to pay it back with penalties and interest. See the tie-breaker rules on the back of this form.</p>		

If you answered YES to questions 1 through 11, you can claim the EITC. Remember to fill out Schedule EIC, Earned Income Credit, with the name and Social Security number of each child and attach it to your Form 1040 or 1040A. You cannot use Form 1040EZ. If you answered NO to question 8, 9, 10, or 11 go back to question 5 to see if you can claim EITC without a qualifying child.

12. Was your main home (and your spouse's if filing a joint return) in the United States for more than half the year?		
13. Were you (or your spouse if filing a joint return) at least age 25 but under age 65 at the end of 2012?		
14. Answer YES if you (and your spouse if filing a joint return) cannot be claimed as a dependent on anyone else's return. Answer NO if you (or your spouse if filing a joint return) can be claimed as a dependent on someone else's return.		

Persons without a qualifying child: If you answered YES to questions 1 through 7, and 12, 13 and 14, you can claim the EITC.

For complete instructions and definition of words used, visit us at irs.gov/eitc, see Publication 596, or consult with your tax return preparer.

* Special rules apply for calculating earned income if you are members of the U.S. Armed Forces in combat zones or clergy. For more information visit us at irs.gov/eitc or refer to Publication 596.

Qualifying child tests for EITC

A child must meet certain requirements to be a qualifying child for EITC. The following chart shows the four tests, relationship, age, joint return, and residency. The child must meet all four tests.

1 Relationship

Son, daughter, stepchild, foster child, brother, sister, half brother, half sister, step brother, step sister, or a descendant of any of them
AND...

2 Age

Be younger than the person (or spouse if filing a joint return) claiming EITC and

- Under age 19 at the end of the tax year or
- Under age 24 at the end of the tax year and a full time student

or, any age and permanently and totally disabled at any time during the year **AND...**

4 Residency

Lived with the person (or spouse if filing a joint return) claiming EITC in the United States for more than half of 2012.

(special rules apply for members of the Military on extended duty outside the United States, visit www.irs.gov/eitc or see Publication 596 for more information)

3 Joint Return

Not filed a joint return for 2012 or filed a joint return only to claim a refund **AND...**

Tie-breaker rules

Sometimes a child meets the rules to be a qualifying child of more than one person. If the child is the qualifying child of more than one person, only one person can claim the child as a qualifying child for all of the following tax benefits:

- EITC,
- Dependency exemption for the child,
- Child tax credit,
- Head of household filing status,
- Credit for child and dependent care expenses, and
- Exclusion for dependent care benefits.

The other person(s) cannot take any of the six tax benefits listed above unless he or she has a different qualifying child. If they cannot agree who will claim the child as a qualifying child, and more than one person actually claims tax benefits using the same child, the tie-breaker rule (explained in the next paragraph) applies. If the other person is a spouse and they file a joint return, this rule does not apply. Special rules apply for children of divorced or separated parents. See Publication 596 for more information.

Under the tie-breaker rule, the child is treated as a qualifying child only by:

1. The parents, if they file a joint return;
2. The parent, if only one of the persons is the child's parent;
3. The parent with whom the child lived the longest during the tax year, if two of the persons are the child's parent and they do not file a joint return together;
4. The parent with the highest AGI if the child lived with each parent for the same amount of time during the tax year, and they do not file a joint return together;
5. The person with the highest AGI, if no parent can claim the child as a qualifying child; or
6. A person with the higher AGI than any parent who can also claim the child as a qualifying child but does not.

www.irs.gov/eitc