



Life's a little easier with  **eita**
earned income tax credit

EITC is for working people who earn less than \$50,270. This year, the credit can be from \$2 up to \$5,891. The credit amount changes based on:

- if you are single or married
- if you have no, one, two, or three or more children
- the amount you earned

Are you eligible to claim EITC for 2012?

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 \$3,200
- Generally must be a U.S. citizen or resident alien all year
- Cannot file as married filing separately
- Cannot be a qualifying child of another person
- Cannot file Form 2555 or 2555-EZ (related to foreign earned income)

You have to file a federal tax return to get EITC even if you owe no tax or are not required to file. EITC provides a boost to help pay your bills, fix up your place, or save for a rainy day.

Just imagine what you could do with EITC.

Did you meet the rules?

If so, your earned income must be less than . . .

- \$13,980 (\$19,190 if married filing a joint return) with no qualifying children
- \$36,920 (\$42,130 if married filing a joint return) with one qualifying child
- \$41,952 (\$47,162 if married filing a joint return) with two qualifying children
- \$45,060 (\$50,270 if married filing a joint return) 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
- Filing as single or head of household when married
- Under or over reporting income or expenses
- Social Security number and last name mismatches

Do you want help with EITC?

Go online, call toll free, or come see us . . .

- Check out our EITC Assistant to see if you qualify and estimate the amount of your EITC. It's available on www.irs.gov/eitc along with information on how to get free tax help.
- Visit a Volunteer Income Tax Assistance site for free help and tax preparation
- See your tax return preparer. If you pay someone to do your taxes, choose carefully. Visit www.irs.gov/eitc "Choose a Paid Preparer with Care" for more information.



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