

EITC

ELIGIBILITY CHECKLIST FOR

TAX YEAR 2010

You may be able to claim the EITC if you answer YES to all the following questions:

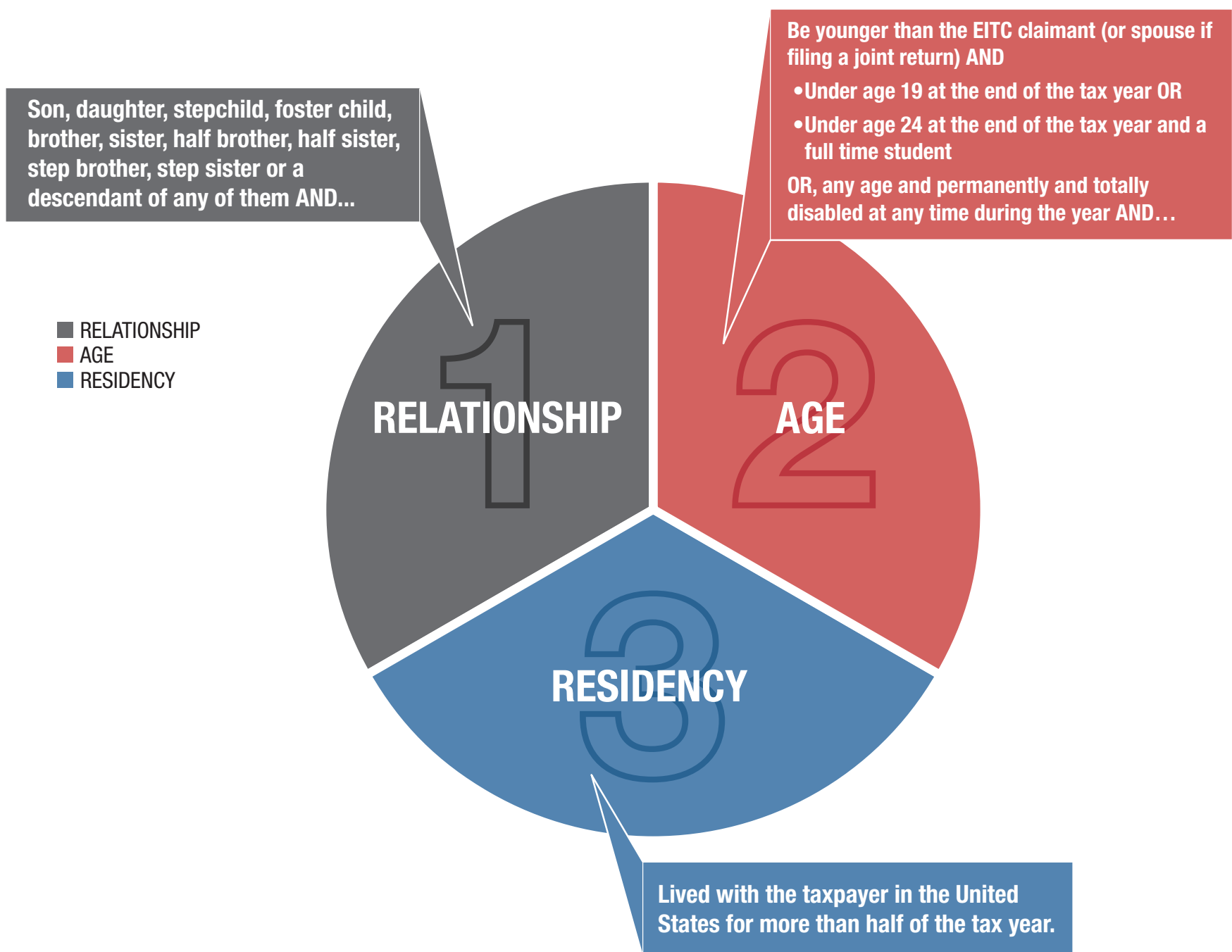
	YES	NO
1 Do you, your spouse (if filing jointly) and any qualifying child listed on Schedule EIC each have a valid SSN? If any person is filing with an ITIN or ATIN, the answer must be NO.		
2 Is your filing status married filing jointly, head of household, qualifying widow(er) or single? Answer NO, 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. Otherwise answer NO.		
4 Is your investment income \$3,100 or less?		
5 Is your total earned income* at least \$1 but less than: <ul style="list-style-type: none"> • \$13,460 (\$18,470 if married filing joint) if you do not have a qualifying child • \$35,535 (\$40,545 married filing jointly) if you have one qualifying child • \$40,363 (\$45,373 married filing jointly) if you have two qualifying children • \$43,352 (\$48,362 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"> • \$13,460 (\$18,470 if married filing joint) if you do not have a qualifying child • \$35,535 (\$40,545 married filing jointly) if you have one qualifying child • \$40,363 (\$45,373 married filing jointly) if you have two qualifying children • \$43,352 (\$48,362 married filing jointly) if you have three or more qualifying children 		
7 Answer YES if you (and your spouse if filing a joint return) do not meet the requirements to be a qualifying child+ of another person. Otherwise, answer NO.		
<div style="display: flex; align-items: center;"> <div style="border: 2px solid red; border-radius: 50%; width: 30px; height: 30px; display: flex; align-items: center; justify-content: center; margin-right: 10px;"> <div style="color: white; font-weight: bold; text-align: center;">STOP</div> </div> <div> <p>If you have a child, answer questions 8, 9, 10 and 11 and skip, 12, 13 and 14.</p> <p>If you do NOT have a child, skip questions 8, 9, 10 and 11 and answer 12, 13 and 14.</p> </div> </div>		
8 Does your child meet the age, residency and relationship tests for a qualifying child (see the other side for more details on the tests)?+		
9 Is your child younger than you are (or your spouse if filing a joint return)? Answer YES if your qualifying child is permanently and totally disabled and meets all three qualifying tests—age, residency and relationship.		
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 Is your child a qualifying child only of you? Special rules apply if the child is the qualifying child for more than one person+. <ul style="list-style-type: none"> • Check YES if your qualifying child also meets the tests to be a qualifying child of another person, that person is the parent of the qualifying child, your adjusted gross income is higher than the child's parents and the parents are not claiming any tax benefits using the same child. Otherwise, check NO. • Answer YES if your qualifying child also meets the tests to be a qualifying child of another person, that person is not a parent of the qualifying child and that person is not claiming any tax benefits using the same child. Otherwise, check NO. • Check YES if your qualifying child also meets the tests to be a qualifying child of another person and following the tie-breaker rules on the back of this document, you are the one allowed to treat the child as your qualifying child. 		
<p><i>If you answered YES to questions 1 through 11, you can claim the EITC. Remember to fill out Schedule EIC, Earned Income Credit, Qualifying Child Information, and attach it to your Form 1040 or 1040A. You cannot use Form 1040EZ. If you answered NO to question 8, go back to question 5 to see if you can claim the EITC without a qualifying child.</i></p>		
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 2010?		
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.

* 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 www.irs.gov/eitc or refer to Publication 596.
+ See the other side for qualifying child and tie-breaker rules. For complete instructions see Publication 596.

QUALIFYING CHILD TESTS FOR EITC

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



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
- 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 years, and they do not file a joint return together, or
5. The person with the highest AGI, if none of the persons is the child's parent.