

EIC Eligibility Checklist

Keep for Your Records



You may claim the EIC if you answer "Yes" to all the following questions.*

	Yes	No
1. Is your AGI less than: <ul style="list-style-type: none"> • \$12,880 (\$15,880 if married filing jointly) if you do not have a qualifying child, • \$33,995 (\$36,995 if married filing jointly) if you have one qualifying child, or • \$38,646 (\$41,646 if married filing jointly) if you have more than one qualifying child? (See <u>Rule 1.</u>) 	<input type="checkbox"/>	<input type="checkbox"/>
2. Do you, your spouse, and your qualifying child each have a valid SSN? (See <u>Rule 2.</u>)	<input type="checkbox"/>	<input type="checkbox"/>
3. Is your filing status married filing jointly, head of household, qualifying widow(er), or single? (See <u>Rule 3.</u>) Caution: If you or your spouse is a nonresident alien, answer "Yes" only if your filing status is married filing jointly. (See <u>Rule 4.</u>)	<input type="checkbox"/>	<input type="checkbox"/>
4. Answer "Yes" if you are not filing Form 2555 or Form 2555-EZ. Otherwise, answer "No." (See <u>Rule 5.</u>)	<input type="checkbox"/>	<input type="checkbox"/>
5. Is your investment income \$2,950 or less? (See <u>Rule 6.</u>)	<input type="checkbox"/>	<input type="checkbox"/>
6. Is your total earned income at least \$1 but less than: <ul style="list-style-type: none"> • \$12,880 (\$15,880 if married filing jointly) if you do not have a qualifying child, • \$33,995 (\$36,995 if married filing jointly) if you have one qualifying child, or • \$38,646 (\$41,646 if married filing jointly) if you have more than one qualifying child? (See <u>Rules 7 and 15.</u>) 	<input type="checkbox"/>	<input type="checkbox"/>
7. Answer "Yes" if you (and your spouse if filing a joint return) are not a qualifying child of another person. Otherwise, answer "No." (See <u>Rules 10 and 13.</u>)	<input type="checkbox"/>	<input type="checkbox"/>
<p>STOP: If you have a qualifying child, answer questions 8 and 9 and skip 10 – 12. If you do not have a qualifying child, skip questions 8 and 9 and answer 10 – 12.*</p>		
8. Does your child meet the age, residency, and relationship tests for a qualifying child? (See <u>Rule 8.</u>)	<input type="checkbox"/>	<input type="checkbox"/>
9. Is your child a qualifying child only for you? Answer "Yes" if your qualifying child also meets the tests to be a qualifying child of another person, but the other person is not claiming any child-related tax benefits using that child. Answer "No" if you do not know whether the other person is claiming any child-related tax benefits using that child.	<input type="checkbox"/>	<input type="checkbox"/>
10. Were you (or your spouse if filing a joint return) at least age 25 but under 65 at the end of 2008? (See <u>Rule 11.</u>)	<input type="checkbox"/>	<input type="checkbox"/>
11. 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. (See <u>Rule 12.</u>)	<input type="checkbox"/>	<input type="checkbox"/>
12. Was your main home (and your spouse's if filing a joint return) in the United States for more than half the year? (See <u>Rule 14.</u>)	<input type="checkbox"/>	<input type="checkbox"/>

* **PERSONS WITH A QUALIFYING CHILD:** If you answered "Yes" to questions 1 through 9, you can claim the EIC. Remember to fill out Schedule EIC and attach it to your Form 1040 or Form 1040A. You cannot use Form 1040EZ. If you answered "Yes" to questions 1 through 8 and "No" to question 9, see Rule 9 to help you determine whether you can claim the EIC. If you answered "Yes" to questions 1 through 7 and "No" to question 8, answer questions 10 through 12 to see if you can claim the EIC without a qualifying child.

PERSONS WITHOUT A QUALIFYING CHILD: If you answered "Yes" to questions 1 through 7, and 10 through 12, you can claim the EIC.

If you answered "No" to any question that applies to you: You cannot claim the EIC.

Signature _____

Date _____