



EITC Eligibility Checklist For Tax Year 2004

You may claim the EITC if you answer YES to all the following questions.

	YES	NO
1. Do you, your spouse (if filing jointly) and your qualifying child listed on Schedule EIC each have a valid SSN?		
2. Is your filing status married filing jointly, head of household, qualifying widow(er) or single? 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 \$2,650 or less?		
5. Is your total earned income at least \$1 but less than: <ul style="list-style-type: none"> • \$11,490 (\$12,490 if married filing jointly) if you do not have a qualifying child • \$30,338 (\$31,338 if married filing jointly) if you have one qualifying child, or • \$34,458 (\$35,458 if married filing jointly) if you have more than one qualifying child? 		
6. Is your adjusted gross income (AGI) less than: <ul style="list-style-type: none"> • \$11,490 (\$12,490 if married filing jointly) if you do not have a qualifying child, • \$30,338 (\$31,338 if married filing jointly) if you have one qualifying child, or • \$34,458 (\$35,458 if married filing jointly) if you have more than one qualifying child? 		
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.*		

STOP: If you have a qualifying child, ANSWER questions 8 and 9 and skip 10 through 12. If you DO NOT have a qualifying child, skip questions 8 and 9 and ANSWER 10 through 12.

	YES	NO		YES	NO
8. Does your child meet the age, residency and relationship tests for a qualifying child?*			10. Was your main home (and your spouse's if filing a joint return) in the United States for more than half the year?		
9. Is your child a qualifying child only of you? Answer YES if your qualifying child also meets the tests to be a qualifying child of another person, and either a) the other person is not claiming the EITC using that child, or b) if you and the other person both claim the EITC using that child, the tie-breaker rule will allow only you to treat the child as a qualifying child. If you do not know whether the other person is claiming the EITC using that child, see Tie-Breaker Rules on the reverse side.			11. Were you (or your spouse if filing a joint return) at least age 25 but under age 65 at the end of 2004?		
			12. 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 10 through 12, you can claim the EITC.

Persons with a qualifying child: If you answered YES to questions 1 through 9, 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.

*For definitions of a qualifying child and tie-breaker rules, see reverse side. For complete instructions, refer to Publication 596.



Requirements For A Qualifying Child

A child must meet certain requirements to be a qualifying child for the EITC. The following chart outlines the three requirements that must be met: *relationship, age and residency*.

RELATIONSHIP	AGE	RESIDENCY
<p>Son, daughter, stepson, stepdaughter or a descendant of any of them</p> <p>or</p> <p>Brother, sister, stepbrother, stepsister or a descendant of any of them, whom the taxpayer cares for as his or her own child</p> <p>or</p> <p>Eligible foster child</p> <p>and...</p>	<p>Under age 19 at the end of the tax year</p> <p>or</p> <p>Under age 24 and a full-time student, at the end of the tax year</p> <p>or</p> <p>Any age and permanently and totally disabled at any time during the year</p> <p>and...</p>	<p>Lived with the taxpayer in the United States for more than half of the tax year.</p>

Tie-Breaker Rules

Sometimes a child meets the rules to be a qualifying child of more than one person. However, only one person can treat that child as a qualifying child in order to claim the EITC.

If two or more persons have the same qualifying child, they must decide who will claim the credit using that qualifying child. But if they cannot agree and more than one person actually claims the credit 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.

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 or
- 5) The person with the highest AGI, if none of the persons is the child's parent.