

EARNED INCOME TAX CREDIT ELIGIBILITY CHECKLIST

You may claim the EITC if you answer YES to all of the following questions.¹

1. Do you, your spouse and your qualifying child each have a SSN that allows you to work?
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 \$2,400 or less?
5. Is your total earned income at least \$1 but less than:
 - \$10,710 if you do not have a qualifying child,
 - \$28,281 if you have one qualifying child, or
 - \$32,121 if you have more than one qualifying child?
6. Is your modified adjusted gross income (AGI) less than:
 - \$10,710 if you do not have a qualifying child,
 - \$28,281 if you have one qualifying child, or
 - \$32,121 if you have more than one qualifying child?
7. Answer YES if you (and your spouse if filing a joint return) are not 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.

8. Does your child meet the age, residency and relationship tests for a qualifying child?
9. Is your child a qualifying child only for you? Answer YES if your qualifying child is also a qualifying child for another person but your modified AGI is higher than the other person's.
10. Was your main home (and your spouse's if filing a joint return) in the United States for more than half the year?
11. Were your (or your spouse if filing a joint return) at least 25 but under age 65 at the end of 2001?
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.

¹ **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 and attach it to your Form 1040 or Form 1040A. You cannot use Form 1040EZ.

Persons without a qualifying child: If you answered YES to questions 1 through 7, and 10 through 12, you can claim the EITC.

If you answered NO to any question that applies to you: You are not eligible for the EITC.



LEGAL AID SOCIETY OF ORANGE COUNTY/COMMUNITY LEGAL SERVICES

Low Income Taxpayer Clinic

(800) 834-5001 or (714) 571-5200

Mondays – Thursday 9 a.m. – 8 p.m./Fridays 9 a.m. – 4 p.m.