



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

EITC is for working people who earn less than \$51,567. This year, the credit can be from \$2 up to \$6,044. 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 2013?

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 \$3,300
- 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 . . .

- \$14,340 (\$19,680 if married filing a joint return) with no qualifying children
- \$37,870 (\$43,210 if married filing a joint return) with one qualifying child
- \$43,038 (\$48,378 if married filing a joint return) with two qualifying children
- \$46,227 (\$51,567 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 a child who lives with you?

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 . . .

- Go to www.irs.gov/eitc for free information and to check out the interactive EITC Assistant to see if you qualify and estimate the amount of your EITC.
- Visit a Volunteer Income Tax Assistance (VITA) site for free tax help and preparation. Or, call 1-800-906-9887 to find a site.
- Use Free File at www.irs.gov for free online filing through commercially available tax preparation software.
- Find a qualified tax preparer; find tips for choosing on irs.gov keyword: Choose Preparer.
- Call 1-800-829-4059 if you have access to TTY/TDD equipment for the hearing impaired.



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