

Do I have to be a U.S. Citizen or Resident Alien all Year ?

You cannot claim the earned income credit if you are a non-resident alien for any part of the year, unless::

1. You are married to a U.S. citizen or a resident alien, and
2. You choose to be treated as a resident for all of the tax year by filing a joint return.

For Resident Aliens:

- If “not valid for employment” is on your social security card and your immigration status has changed so that you are now a U.S. citizen or permanent resident, apply with the Social Security Administration (SSA) for a new social security card.
- If the filing deadline is approaching and you still do not have a SSN, you have two choices:
- Request an automatic 6-month extension of time to file your return. You can get this extension by filing **form 4868**, Application for Automatic Extension of Time to File U.S. Individual Income Tax Return.
- File the return on time without claiming the Earned Income Tax Credit. After receiving the SSN, file an amended return, Form 1040x, Amended U.S. Individual Tax Return, claiming the EITC. Attach a filled-in Schedule EIC, if you have a qualifying child.

Have You Been Denied ?

If you believe you have been denied and you would like to prove your claim to the earned income credit, here is how you can help us help you.

Gather the following records and call us.

Statement of Earnings from the Social Security Office for the tax years in question. You can call toll free, 800-772-1213, and ask for form SSA-7004, earnings and benefit statement. This is a free service to the public.

Any records from the tax years in question that support your claim. Records usually must prove either the relationship, age or residency test and include birth certificates, marriage certificates, school records, doctor’s records, divorce decrees, leases, doctor bills, out-of-pocket prescription receipts & insurance records, grocery receipts, day-care receipts and records, and other records as needed.



The Earned Income Tax Credit



Low Income Taxpayer Clinic

1725 Oakhurst Ave

Suite C

Jacksonville, FL 32208

Phone: (904) 394-7450

Fax: (904) 394-7459

www.trls.org



What is the E.I.T.C ?

The Federal Earned Income Tax Credit is sometimes referred to as **EITC** or **EIC**. Refunds can be as much as \$4,547 for tax year 2007 (\$4,716 for 2008) for those who qualify.

If you are eligible and did not file for the credit in years past, you can retroactively claim the credit for the past three years!

Despite the availability of Earned Income Credit funds for low income families, billions of dollars are uncollected annually by eligible families and individuals.

Who Qualifies for E.I.T.C ?

Rules for Everyone

- You must have a valid Social Security number.
- Your filing status cannot be “**married filing separately.**”
- You must be a U.S. Citizen or resident alien all year.
- You cannot file Form **2555** or Form **255-EZ** (relating to foreign earned income).
- Your investment income must be \$2,800 or less (\$2,900 in 2008).

Rules if You Have a Qualifying Child

- Your child must meet the relationship, age and residency tests.
- Your qualifying child cannot be used by more than one person to claim the Earned Income Credit.
- You cannot be a qualifying child of another person.

Rules If You Do Not Have a Qualifying Child

1. You must be at least 25 but under age 65.
2. You cannot be the dependent of another person.
3. You must have lived in the United States more than half of the year.

Figuring Earned Income and Adjusted Gross Income (AIG)

To file for the Earned Income Credit for tax year 2008, your Earned Income and Adjusted Gross Income (AIG) for 2008 must be less than:

1. \$38,646 (\$41,646 if married filing jointly) with two qualifying child; or
2. \$33,995 (\$36,995 if married filing jointly) with one qualifying child; or
3. \$12,880 (\$15,880 if married filing jointly) with out a qualifying child.

A Qualifying Child must meet the relationship, age and residency tests.

Relationship Test:

To qualify, a child must be your son, daughter, adopted child, stepchild, or descendent (for example, grandchild) or

Your brother, sister, stepbrother, stepsister, or a descendent (for example, your niece or nephew) or eligible foster child.

Age Test::

A child must be under the age of 19 or under the age of 24 and a student (or any age if permanently and totally disabled at any time during the year).

Residency Test:

Your child must have lived with you in the United States for more than half of the Year. This includes homeless shelters.

What About the Social Security Number? SSN

You cannot get the EIC if instead of a SSN, you (or your spouse if filing for a joint return) have an individual taxpayer identification number (ITIN).

What happens if my ability to claim the EITC is disallowed?

If you claim the EIC and it is later disallowed, you may have to complete an additional **form, 8862**, Information to Claim Earned Income Credit After Disallowance, if you want to claim the credit in a later year. We can help you do this.