EITC

Earned Income Tax Credit in a Nutshell

Tax Year 2002 - Earned Income Tax Credit (EITC)

Rules for Everyone	*Rules If You Have a Qualifying Child*	*Rules If You Do Not Have a Qualifying Child*
You must have a valid Social Security number.	Your child must meet the relationship, age and residency tests.	You must be at least age 25 but under age 65.
Your filing status cannot be "married filing separately."	Your qualifying child cannot be used by more than one person to claim the EITC.	You cannot be the dependent of another person.
You must be a U.S. citizen or resident alien all year.		You must have lived in the United States more than half of the year.
You cannot file Form 2555 or Form 2555-EZ (relating to foreign earned income).	***Figuring Earned Income and Adjusted Gross Income (AGI)***	
Your investment income must be $2,550 or less.	Your earned income and AGI for 2002 must be less than: • $33,178 ($34,178, if married filing jointly) with more than one qualifying child; • $29,201 ($30,201, if married filing jointly) with one qualifying child; or • $11,060 ($12,060, if married filing jointly) without a qualifying child.	
You must have earned income.		
You cannot be a qualifying child of another person.	For additional information on EITC rules and examples, see IRS Publication 596, *Earned Income Credit.*	

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