



**Coalition for Family
Economic Progress**
Building Strong Families for El Paso's Future!

Are You Eligible?

Free Tax Preparation—Who is Eligible?

- 2008 Tax Year Earned Income Tax Credit (EITC) Requirements

To claim the EITC, taxpayers must meet the following rules:

- Must have earned income
- Must have a valid Social Security number
- Investment income is limited to \$2,900
- Filing status can't be "married filing separately"
- Generally must be a U.S. Citizen or resident alien all year
- Cannot be a qualifying child of another person

Qualifying child criteria

- A qualifying child cannot be used by more than one person to claim the EITC.
- The child must meet the relationship, age and residency tests.

If you don't have a child:

- You must be at least age 25, but under age 65
- You cannot qualify as the dependent of another person
- You must have lived in the United States more than half the tax year

Family Status	Income (less than)
Single	\$12,880
You + spouse	\$15,880
You + 1 child	\$33,995
You + 2 children	\$38,646
You + spouse + 1 child	\$36,995
You + spouse + 2 children	\$41,646

Qualifications	Maximum credit amount per qualifying child
Children under the age of 17 at the end of the 2006 tax year	\$1,000 per year