

# 2007 Summary of EIC Eligibility Requirements

<p style="text-align: center;"><b>Part A</b> Rules for everyone</p> <ul style="list-style-type: none"> <li>• Must have a valid social security number</li> <li>• Filing status cannot be "Married filing separately"</li> <li>• Must be a U.S. citizen or resident alien all year</li> <li>• Cannot file Form 2555 or Form 2555-EZ (relating to foreign earned income)</li> <li>• Investment income must be \$2,900 or less</li> <li>• Cannot be a qualifying child of another person</li> </ul>	<p style="text-align: center;"><b>Part B</b> Rules if you have a Qualifying Child</p> <ul style="list-style-type: none"> <li>• Child must meet the relationship, age, and residency tests.</li> <li>• Qualifying child cannot be used by more than one person to claim the EIC.</li> </ul>	<p style="text-align: center;"><b>Part C</b> Rules if you do not Have a qualifying child</p> <ul style="list-style-type: none"> <li>• Must be at least age 25 but under age 65 as of December 31</li> <li>• Cannot be the dependent of another person</li> <li>• Must have lived in the United States more than half the year.</li> <li>• Cannot be a qualifying child of another person</li> </ul>
<p><b>Part D</b> Earned Income and AGI Limitations</p> <p>Must be less than:</p> <p>\$37,783 (\$39,783 for married filing jointly) if you have more than one qualifying child            \$33,241 (\$35,241 for married filing jointly) if you have one qualifying child, or            \$12,590 (\$14,590 for married filing jointly) if you do not have a qualifying child</p>		

## Disallowance of the Earned Income Credit

**Form 8862**, Information to Claim Earned Income Credit after Disallowance, must be attached to the return of any taxpayer whose EIC claim was denied or reduced for any reason other than a math or clerical error. If the taxpayer's EIC was denied or reduced as a result of a math or other clerical error, **Form 8862** is not required.

A taxpayer who is determined to have claimed the EIC due to reckless or intentional disregard of the EIC rules cannot claim the EIC for 2 tax years. If the error was due to fraud, then the taxpayer cannot claim the EIC for 10 tax years. See Publication 596, EIC for specific guidance.