

Who Qualifies?

Rules for Everyone:

- Must be a U.S. citizen or resident alien all year 2003
- Must have a valid Social Security number
- Must have earned income in 2003
- Must have investment income below \$2,600
- Cannot have a status of "married filing separately"
- Cannot file a Form 2555 or 2555EZ
- Cannot be a qualifying child of another person

EITC Guidelines for Tax Year 2003

FILING STATUS	INCOME LESS THAN	MAXIMUM CREDIT
Single, 2 or more children	\$33,692	\$4,202
Single, 1 child	\$29,666	\$2,547
Single, no child	\$11,230	\$382
Married filing jointly, 2 or more children	\$34,692	\$4,202
Married filing jointly, 1 child	\$30,666	\$2,547
Married filing jointly, no child	\$12,230	\$382

To see if you qualify, call 1-800-829-1040 or visit the IRS Web site and click on EITC at www.irs.gov/individuals/index



Do you have the desire and time to help others prepare their taxes? To volunteer and receive FREE training by the IRS, contact:

> Laurie Hook E.I.T.C. Coordinator United Way of the Mid-South (901) 543-5704



United Way of the Mid-South & EITC Alliance



United Way of the Mid-South

1407 Union Avenue, Suite 900 Memphis, TN 38104 Phone (901) 543-5800 www.uwmidsouth.org



IT'S YOUR MONEY

GET MORE OF IT



FAST AND FREE!

Increase your lax refund at no cost to you.

If your family earned less than \$34,692 in 2003, you may qualify for the Earned Income Tax Credit (E.I.T.C).

E.I.T.C.— eligible families can get FREE tax preparation electronically filed by certified tax preparers starting in lanuary, 2004.

