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

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

<table>
<thead>
<tr>
<th>FILING STATUS</th>
<th>INCOME LESS THAN</th>
<th>MAXIMUM CREDIT</th>
</tr>
</thead>
<tbody>
<tr>
<td>Single, 2 or more children</td>
<td>$33,692</td>
<td>$4,202</td>
</tr>
<tr>
<td>Single, 1 child</td>
<td>$29,666</td>
<td>$2,547</td>
</tr>
<tr>
<td>Single, no child</td>
<td>$11,230</td>
<td>$382</td>
</tr>
<tr>
<td>Married filing jointly, 2 or more children</td>
<td>$34,692</td>
<td>$4,202</td>
</tr>
<tr>
<td>Married filing jointly, 1 child</td>
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<tr>
<td>Married filing jointly, no child</td>
<td>$12,230</td>
<td>$382</td>
</tr>
</tbody>
</table>

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

United Way
of the Mid-South

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

Increase your tax 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.).