

## Qualifying Child Tests for the EITC

A child must meet certain requirements to qualify for the EITC. The following chart shows the four tests that each child must meet:

<b>AGE</b>	<ul style="list-style-type: none"><li>• Child must be younger than the person claiming it AND:<ul style="list-style-type: none"><li>• Under 19; or</li><li>• Under 24 and a full time student; or</li><li>• Any age and legally declared disabled.</li></ul></li></ul>
<b>RELATIONSHIP</b>	<ul style="list-style-type: none"><li>• Son, daughter, stepchild, brother, sister, half-brother, half-sister, step brother, step sister, or any descendant of the above. No cousins are eligible.</li></ul>
<b>RESIDENCY</b>	<ul style="list-style-type: none"><li>• The child must have lived with the person claiming EITC in the United States for more than half of 2011.</li></ul>
<b>JOINT RETURN</b>	<ul style="list-style-type: none"><li>• Child must not have filed a joint return in 2011 . You can't claim someone who is married.</li></ul>

**Make sure the child's school and medical records have the same address as the person claiming the child and that you have birth certificates to prove the relationship as well as proof of support such as a lease with the person claiming the child on it, receipts for expenses for the child during the year, and utility bills for the same address.**