

## Chapter 3. Rules If You Do Not Have a Qualifying Child

A  
B  
C's

*Use this chapter if you do not have a qualifying child and have met all the rules in chapter 1. This chapter discusses Rules 10 through 13. You must meet all four of those rules, in addition to the rules in chapters 1 and 4, to qualify for the earned income credit without a qualifying child.*

**Note.** You can file Form 1040, Form 1040A, or Form 1040EZ to claim the EIC without a qualifying child. If you meet all the rules in chapter 1 and this chapter, read chapter 4 to find out what to do next.

### Rule 10. Age

#### Rule 10 You Must Be at Least Age 25 but Under Age 65

You must be at least age 25 but under age 65 at the end of 2000. If you are married filing a joint return, either you or your spouse must be at least age 25 but under age 65 at the end of 2000. It does not matter which spouse meets the age test, as long as one of the spouses does.

If neither you nor your spouse meets the age test, you cannot claim the EIC. Put "No" directly to the right of line 60a (Form 1040), line 38a (Form 1040A), or to the right of the word "below" on line 8b (Form 1040EZ).

### Examples: Age

**Example 1.** You are age 28 and unmarried. You meet the age test.

**Example 2.** You are married and filing a joint return. You are age 23 and your spouse is age 27. You meet the age test because your spouse is at least age 25 but under age 65.

### Rule 11. Dependent of Another Person

#### Rule 11 You Cannot Be the Dependent of Another Person

If you are **not** filing a joint return, you meet this rule if:

- You checked box 6a on Form 1040 or 1040A, **or**
- You checked the "No" box on line 5 of Form 1040EZ.

If you are filing a joint return, you meet this rule if:

- You checked both box 6a and box 6b on Form 1040 or 1040A, **or**
- You and your spouse checked the "No" box on line 5 of Form 1040EZ.

If you are not sure whether someone else can claim you (or your spouse if filing a joint return) as a dependent, get Publication 501 and read the rules for claiming a dependent. If someone else can claim you (or your spouse if filing a joint return) as a dependent on his or her return, but does not, you still cannot claim the credit.

### Examples: Dependent of another person

**Example 1.** In 2000, you were age 25, single, and living at home with your parents. You worked and were not a student. You earned \$7,500. Your parents cannot claim you as a dependent. When you file your return, you claim an exemption for yourself by checking the "No" box on line 5 of your Form 1040EZ. You meet this rule.

**Example 2.** The facts are the same as in *Example 1*, except that you earned \$2,000. Your parents can claim you as a dependent but decide not to. You do not meet this rule. You cannot claim the credit because your parents could have claimed you as a dependent.

**Rule 12.**  
*Qualifying Child of Another Person*

**Rule 12** You Cannot Be a Qualifying Child of Another Person

You are a qualifying child of another person (your parent, guardian, foster parent, etc.) if all of the following statements are true.

- 1) You are that person's son, daughter, adopted child, stepchild, grandchild, or eligible foster child.
- 2) At the end of the year you were under age 19, or under age 24 and a full-time student, or any age if you were permanently and totally disabled at any time during the year.
- 3) You lived with that person in the United States for more than half of the year (all year if you were an eligible foster child). For more details about the test to be a qualifying child, see *Rule 7*.

If you (or your spouse if filing a joint return) are a qualifying child of another person, you cannot claim the EIC. This is true even if the person for whom you are a qualifying child does not claim the EIC or meet all of the rules to claim the EIC. Put "No" directly to the right of line 60a (Form 1040), line 38a (Form 1040A), or to the right of the word "below" on line 8b (Form 1040EZ).

**Example:**  
*Qualifying child of another person*

**Example.** You lived with your mother all year. You are age 26 and permanently and totally disabled. Your only income was from a community center where you went twice a week to answer telephones. You earned \$1,500 for the year. Because you meet the relationship, age, and residency tests, you are a qualifying child of your mother. She can claim the EIC if she meets all the other requirements. Because you are a qualifying child of your mother, you cannot claim the EIC. This is so even if your mother cannot or does not claim the EIC.

**Rule 13.**  
*Main Home*

**Rule 13** You Must Have Lived in the United States More Than Half of the Year

Your home (and your spouse's if filing a joint return) must have been in the United States for more than half the year.

If it was not, put "No" directly to the right of line 60a (Form 1040), line 38a (Form 1040A), or to the right of the word "below" on line 8b (Form 1040EZ).

**Home.** Your home can be any location where you regularly live within one of the 50 states or the District of Columbia.

**Homeless shelter.** You do not need a traditional home. If you lived in one or more homeless shelters in the United States for more than half the year, you meet this rule.

**Military personnel stationed outside the United States.** U.S. military personnel stationed outside the United States on extended active duty (defined on page 14) are considered to live in the United States during that duty period for purposes of the EIC.