

New for tax year 2009: The amount of EITC increased for workers with a third qualifying child and the rules changed for determining who is a qualifying child.*

Earned Income and adjusted gross income (AGI) must each be less than:

- \$43,279 (\$48,279 married filing jointly) with three or more qualifying children
 - \$40,295 (\$45,295 married filing jointly) with two qualifying children
 - \$35,463 (\$40,463 married filing jointly) with one qualifying child
 - \$13,440 (\$18,440 married filing jointly) with no qualifying children

Tax Year 2009 maximum credit:

- \$5,657 with three or more qualifying children
 - \$5,028 with two qualifying children
 - \$3,043 with one qualifying child
 - \$457 with no qualifying children

The Fostering Connections to Success and Increasing Adoptions Act of 2008 changed the uniform definition of a child. Now, a "qualifying child" must:

- Be younger than the taxpayer claiming that child unless the child is disabled and
 - Not have filed a joint return except to claim a refund

It also added a new Parent AGI rule. If the same child is a qualifying child of a parent and another relative, the person who is not the parent can claim the child only if their AGI is higher than the AGI of any parent of the child.