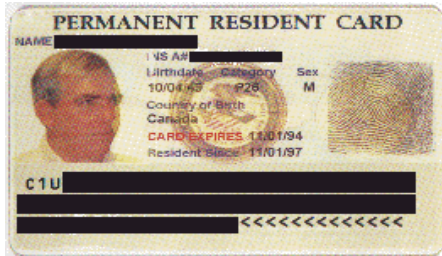


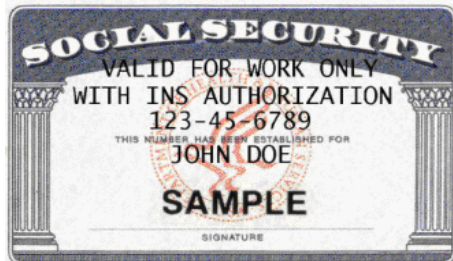
EITC Tax Preparer Toolkit

Social Security Card Scenario

Is this Card Valid to Claim EITC?



U.S. citizen's and permanent resident alien's cards show the person's name and Social Security Number. This card allows that person to work without restrictions. It is **VALID** for claiming EITC.



Cards with the legend : "VALID FOR WORK ONLY WITH I N S AUTHORIZATION" are issued to people admitted to the United States on a temporary basis. This card allows that person to work only with Immigration and Naturalization Service authorization. It is **VALID** for claiming EITC.



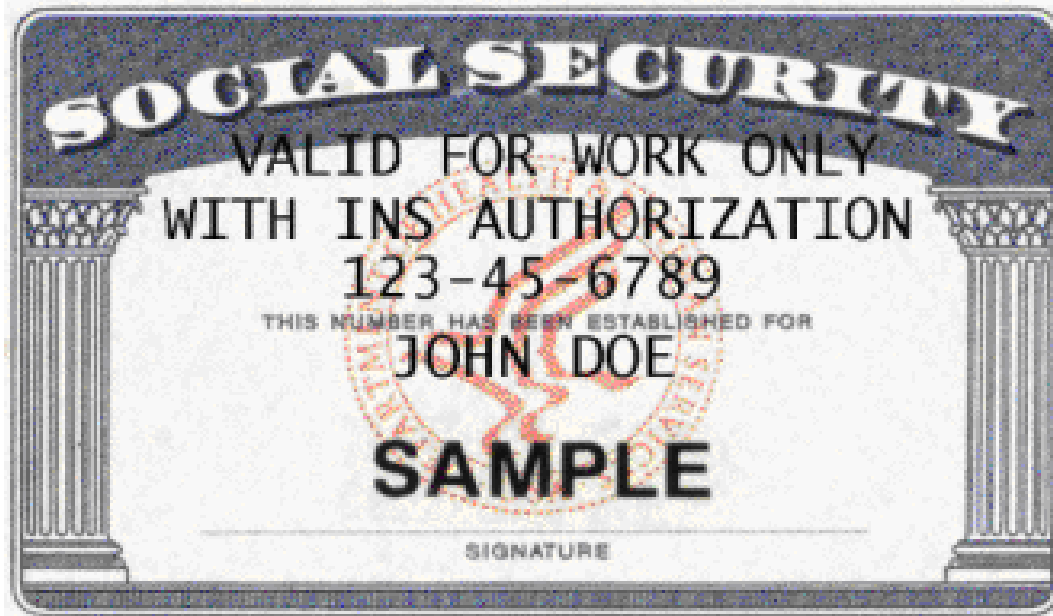
People from other countries who are lawfully admitted to the United States without I N S work authorization are issued a card that bears the legend "NOT VALID FOR EMPLOYMENT." This card is **INVALID** for claiming EITC.

Scenario 1

Peter comes to your office:

- He is 25 years old.
- His 7 month old son was born in the U.S. and has lived with him since birth.
- His W-2 indicates earnings of \$16,000.
- Peter's social security card bears the legend "VALID FOR WORK ONLY WITH I N S AUTHORIZATION."

Does Peter have a valid social security card to claim EITC, if he is other-wise qualified?





This is a valid social security card. He would be eligible to claim EITC if he meets all the eligibility requirements. Peter's social security card bears the legend "VALID FOR WORK ONLY WITH I N S AUTHORIZATION."