

Earned Income Credit Checklist

Are you claiming any dependents on your tax return this year? Yes No

If your answer is yes - continue. If no, you do not need to fill out the rest of this checklist.

Can you (or your spouse if filing jointly) be claimed as a dependent on someone else's tax return? Yes No

If your answer is no - continue.

Is the dependent the taxpayer's son, daughter, stepchild, foster child, brother, sister, stepbrother, stepsister, half brother, half sister, or a descendant of any of them? Yes No

Is the dependent married? Yes No

If yes, can they be claimed as the taxpayer's dependent? Yes No

If yes, are they filing a joint return with their spouse? Yes No

Did the dependent live with the taxpayer in the United States for over half of the year? Yes No

Did the taxpayer provide more than 1/2 the cost of keeping up the home for the qualified person? Yes No

Is the dependent under age 19 and younger than the taxpayer/spouse or is the dependent under age 24, a full-time student, and younger than the taxpayer/spouse? Yes No

Is the dependent permanently and totally disabled? Yes No

Could any other person claim this dependent? Yes No

Under the tie-breaker rules below, is the dependent treated as the taxpayer's qualifying child? Yes No

Are any dependents in college or in other secondary education facilities? Yes No

Do you have a Form 1098-T? Yes No

Do you have proof of qualified school expense payments made during the tax year? Yes No

If yes, how many years have they been in one of those facilities? _____

Were the Earned Income Credit, Child Tax Credit, American Opportunity Tax Credit , Other Dependent Credit, Head Of Household status denied or reduced for you in the prior years? Yes No

Do you have documentation to claim Head of Household status and credits if audited? Yes No

****** Tie-breaker Rules:**

An individual may meet the requirements to be a qualifying child or qualifying relative of more than one taxpayer. However, only one taxpayer can claim the individual for purposes of claiming the dependency exemption. Generally, if an individual may be claimed as a qualifying child by two or more taxpayers, the taxpayers can decide between themselves which will treat the child as a qualifying child. After 2009, if the taxpayers cannot agree and more than one taxpayer qualifies to claim the dependent, the IRS will only allow one exemption based on the following tie-breaker rules:

- 1) If only one of the taxpayers is the child's parent, then the child is the qualifying child for that parent.
- 2) If the child's parents do not file a joint return, then the child is the qualifying child of the parent with whom they stayed with the greatest number of nights during the year.
- 3) If the child resided with both parents equally during the year and the parents do not file a joint return, then the child is the qualifying child of the parent with the highest adjusted gross income.
- 4) If none of the taxpayers claiming the child are the child's parent, then the child is the qualifying child of the person with the highest adjusted gross income.

When applying the tie-breaking rules above, the taxpayer is allowed to claim the child as a qualifying child for purposes of the dependency exemption, head-of-household filing status, the child tax credit, the dependent care credit and the earned income credit.

_____ Date

_____ Signature