

**CIRCLE ALL ANSWERS**

**MARRIED FILING JOINT**

**IF YOU ARE ONLY CLAIMING YOUR CHILD(REN), FROM THE MARRIAGE, YOU MAY START AT QUESTION 10**

1. Are you claiming an adopted or foster child that lived with all of the tax year with placement authorization?  
YES GO TO QUESTION 2  
NO GO TO QUESTION 4
2. Enter name(s)-Then GO TO QUESTION 3,  
\_\_\_\_\_
3. If too young for school do the Dr, records show the same address as yours? Dr. Name \_\_\_\_\_  
If YES, who watches dependent while you are at work \_\_\_\_\_ GO TO QUESTION 4  
If in school does school record show the same address as yours? YES NO  
Name of school \_\_\_\_\_  
If too old for school;  
Does ID show the same address as yours YES NO  
Income under \$4,200 YES NO  
Disabled with SSI income YES NO  
Disabled without SSI, but Dr. letter YES NO GO TO QUESTION 4
4. Are you claiming a parent or another person?  
YES GO TO QUESTION 5  
NO GO TO QUESTION 6
5. Income from \_\_\_\_\_  
Amount of Income \_\_\_\_\_  
Lived in home for all of tax year YES NO GO TO QUESTION 6
6. Are you claiming a Niece, Nephew, Brother, Sister or Grandchild that lived with you for more than six months in the tax year?  
YES GO TO QUESTION 7  
NO GO TO QUESTION 10
7. Why are their parents not claiming them?  
\_\_\_\_\_ GO TO QUESTION 8
8. If too young for school do the Dr, records show the same address as yours? Dr. Name \_\_\_\_\_  
If YES, who watches dependent while you are at work \_\_\_\_\_ GO TO QUESTION 9  
If in school does school record show the same address as yours? YES NO School name \_\_\_\_\_  
If YES, who watches dependent while you are at work \_\_\_\_\_ GO TO QUESTION 9  
If too old for school;  
Does ID show the same address as yours YES NO  
Income under \$4,200 YES NO  
Disabled with SSI income YES NO  
Disabled without SSI, but Dr. letter YES NO GO TO QUESTION 9
9. How related (check those that apply);  
Brother or sister with at least one common parent \_\_\_\_\_  
Brother or Sisters child \_\_\_\_\_  
Son or daughter's child \_\_\_\_\_ GO TO QUESTION 10
10. Claiming your own child that lived with you for more than six months in the tax year  
YES GO TO QUESTION 11  
NO GO TO QUESTION 13
11. If too young for school does Dr, record show the same address as yours? YES NO Dr. Name \_\_\_\_\_  
If YES, who watches dependent while you are at work \_\_\_\_\_ GO TO QUESTION 12  
If in school does school record show the same address as yours? YES NO School name \_\_\_\_\_  
If YES, who watches dependent while you are at work \_\_\_\_\_ GO TO QUESTION 12  
If too old for school;  
Does ID show the same address as yours YES NO  
Income under \$4,200 YES NO  
Disabled with SSI income YES NO  
Disabled without SSI, but Dr. letter YES NO GO TO QUESTION 12
12. College expenses for anyone?  
YES GO TO QUESTION 13  
NO GO TO QUESTION 13
13. Were you ever denied EITC, Child Tax Credit or Higher Education Credits?  
YES NO GO TO QUESTION 14
14. Have you given permission to anyone else to claim your dependent  
YES NO FINISHED

SIGNATURE \_\_\_\_\_ DATE \_\_\_\_\_

**EARNED INCOME TAX CREDIT  
AND  
CHILD TAX CREDIT**

**EARNED INCOME TAX CREDIT**

To qualify for the EITC, you must have earned income and your total income must be lower than certain amounts. Total income allowed is based on the number of qualified dependents and your filing status. For the EITC, a qualified dependent must be the taxpayer's son, daughter, stepchild, foster child, sibling, halfsibling, stepsibling, or a descendent of any of them (such as grandchild, niece or nephew). In addition, the qualifying dependent must be under age 19 at the end of 2016 and younger than the taxpayer (or spouse if filing jointly); or under the age 24 at the end of 2016, a student, and younger than the taxpayer (or the spouse if filing jointly); or totally and permanently disabled at any time during 2016, regardless of age. Also, the qualifying dependent must have lived with the taxpayer, in the United States for more than six months during 2016. The child cannot file a joint return for 2016 unless it is only to get a refund.

If the dependent child provides their own support, but meets the above requirements they can be used for EITC. If the parent(s) can claim the child, but don't, nobody else can claim the child unless their income is higher than the parent(s) income.

If a child qualifies more than one person, there are separate rules, known as tie breaker rules. The tie breaker rules are as follows;

|                        |                                     |
|------------------------|-------------------------------------|
| Parent vs Parent       | Either parent can claim             |
| Parent vs nonparent    | Parent                              |
| Parent not claiming    | Nonparent if AGI higher than parent |
| Nonparent vs nonparent | Taxpayer with highest AGI           |

If both parents claim the child, the child can only be claimed by the parent whom the child lived with for the longest time period during the year. If the times are equal the one with the highest AGI can claim the child.

Taxpayers (25 or older) without a qualifying child may qualify for the EITC if their earned income is below \$15,000 and they meet other requirements.

Taxpayers investment income cannot exceed \$3,400.

If the IRS denies all or part of the credit, the taxpayer, must pay back the extra money, may need to file additional forms in the future and may be banned from getting the EITC for up to ten years.

**CHILD TAX CREDIT(CTC) AND ADDITIONAL CHILD TAX CREDIT (ACTC)**

A taxpayer may qualify for a \$1,000 credit for each child.

In addition to the relationship test and residency test for EITC, the child must be under the age of 17 (on Dec.31); you must have the child as a dependent on your return, the child cannot support themselves and must be a US citizen.

The ACTC is used when the CTC is used to pay any taxes due and there is money left over. It is refunded.

There are limits on both the amounts based on taxpayer income.

I have read this document;

Signature \_\_\_\_\_ Date \_\_\_\_\_