

CIRCLE ALL ANSWERS

IF YOU ARE ONLY CLAIMING YOUR OWN CHILD(REN), 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

School name _____

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. Their income is from _____

Amount of their 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? 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 do the Dr. records 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. Location of other parent _____

Income received from other parent _____

Can other parent claim the child?

YES NO GO TO QUESTION 13

13. College expenses for anyone?

YES NO GO TO QUESTION 14

14. Were you ever denied EITC, Child Tax Credit or Higher Education Credits?

YES NO GO TO QUESTION 15

15. 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 _____