

EIC, CTC/ACTC/ODC, AOTC & HOH QUESTIONNAIRES:

NAME: _____ Tax year _____

NOTE: The IRS has made major changes to the requirements of claiming the credits associated with children being claimed on your income tax return. Tax preparers are required to ask several questions and in some cases verify the child or children's residency as it related to the year the return is being filed. These requirements have been implemented as a result of widespread fraudulent claims.

Earned Income Credit (EIC), Child Tax Credit (CTC) and Additional Child Tax Credit, Other Dependent Credit (ODC), American Opportunity Tax Credit (AOTC), Head of Household (HOH):

To claim the credit, the child (ren) **MUST** have lived in your household for more than 6 months. Support is not the only factor. **More than half of a year residency is MANDATORY!**

- 1) Did the child or children listed on your tax return for purpose of these credits live with you for more than 6 months during the year?
Yes _____ No _____
- 2) Do you have any documentation available to verify the child or children residency is the same as yours? Example: church records, school records, daycare records, or Medical Records.
Yes _____ No _____
If Yes, will you be able to provide the above documents upon request by IRS?
Yes _____ No _____
- 3) **"Tie Breaker Rules"** exist for tax payers who could both claim the same child or children and who do not file an income tax returns as **"Married Filing Joint"**. **SEE RULES ON NEXT PAGE; Do you qualify to claim the child(ren) according to the "Tie breaker Rules"?**
Yes _____ No _____ Not Applicable _____
- 4) Have you ever had an EIC, CTC, or AOTC denied or reduced on any previously filed income tax return?
Yes _____ No _____
- 5) Have you signed a FORM 8332 (**Release of Claim to an Exemption for Child of a Custodial Parent**)? If so was it for a previous year only or was it for "all future years"?
Yes, all future years _____ or Current year _____ No _____

I have read this information and to attest the answers provided are true and accurate to enable the correct preparation of my income tax return as required by law.

Signature:

Date

Signature:

Date

If there is a conflict interest of claiming a same dependent on returns, the IRS would use Tie Breaker Rules to determine who should claim such dependent.

Tie Breaker Rules:

To determine which person can treat the child as a qualifying child to claim the tax benefits just listed, the following tiebreaker rules apply.

- If one of the person is the child's parent, the child is treated as the qualifying child of the parent.
- If the parents file a joint return together and claim the child as a qualifying child, the child is treated as the qualifying child of the parents.
- If the parents don't file a joint return together but both parents claim the same child as a qualifying child, the IRS will treat the child as the qualifying child of the parent with whom the child lived for longer period of time during the year. If the child lived with each parent for the same amount of time, the IRS will treat the child as the qualifying child of the parent who had the higher adjusted gross income (AGI) for the year.
- If no parent can claim the child as qualifying child, the child is treated as the qualifying child of the person who had the highest AGI for the year.
- If a parent can claim the child as a qualifying child but no parent does claim the child, the child is treated as the qualifying child of the person who had the highest AGI for the year, but only that person's AGI is higher than the highest AGI of any of the child's parents who can claim the child. If the child's parents file a joint return with each other, this rule can be applied by treating the parents total AGI as divided evenly between them.

Subject to these tiebreaker rules, you and other person may be able to choose which of you claims the child as a qualifying child.

If you cannot claim the credits because your qualifying child is treated under the tiebreaker rules as the qualifying child of another person of 2020, you may be able to take the credits using different qualifying child, but you cannot take the credits using the rules for people who don't have a qualifying child.

If the other person cannot claim the credits. If you and someone else have the same qualifying child but the other person cannot claim the credit because he or she isn't eligible or his or her earned income or AGI is too high, you may be able to treat the child as a qualifying child. But you cannot treat the child as a qualified child to claim the EIC if the other person uses the child to claim any of the other credits listed earlier.