

Paid Preparer's Earned Income Credit Checklist

OMB No. 1545-1629

2013

Attachment
Sequence No. **177**

► To be completed by preparer and filed with Form 1040, 1040A, or 1040EZ.
► Information about Form 8867 and its separate instructions is at www.irs.gov/form8867

Taxpayer name(s) shown on return

Taxpayer's social security number

For the definitions of the following terms, see **Pub. 596**.

- **Investment Income**
- **Qualifying Child**
- **Earned Income**
- **Full-time Student**

Part I All Taxpayers

1	Enter preparer's name and PTIN	▶		
2	Is the taxpayer's filing status married filing separately?		<input type="checkbox"/> Yes	<input type="checkbox"/> No
	▶ If you checked "Yes" on line 2, stop ; the taxpayer cannot take the EIC. Otherwise, continue.			
3	Does the taxpayer (and the taxpayer's spouse if filing jointly) have a social security number (SSN) that allows him or her to work or is valid for EIC purposes? See the instructions before answering		<input type="checkbox"/> Yes	<input type="checkbox"/> No
	▶ If you checked "No" on line 3, stop ; the taxpayer cannot take the EIC. Otherwise, continue.			
4	Is the taxpayer (or the taxpayer's spouse if filing jointly) filing Form 2555 or 2555-EZ (relating to the exclusion of foreign earned income)?		<input type="checkbox"/> Yes	<input type="checkbox"/> No
	▶ If you checked "Yes" on line 4, stop ; the taxpayer cannot take the EIC. Otherwise, continue.			
5a	Was the taxpayer (or the taxpayer's spouse) a nonresident alien for any part of 2013?		<input type="checkbox"/> Yes	<input type="checkbox"/> No
	▶ If you checked "Yes" on line 5a, go to line 5b. Otherwise, skip line 5b and go to line 6.			
b	Is the taxpayer's filing status married filing jointly?		<input type="checkbox"/> Yes	<input type="checkbox"/> No
	▶ If you checked "Yes" on line 5a and "No" on line 5b, stop ; the taxpayer cannot take the EIC. Otherwise, continue.			
6	Is the taxpayer's investment income more than \$3,300? See Rule 6 in Pub. 596 before answering		<input type="checkbox"/> Yes	<input type="checkbox"/> No
	▶ If you checked "Yes" on line 6, stop ; the taxpayer cannot take the EIC. Otherwise, continue.			
7	Could the taxpayer be a qualifying child or another person for 2013? If the taxpayer's filing status is married filing jointly, check "No." Otherwise, see Rule 10 (Rule 13 if the taxpayer does not have a qualifying child) in Pub. 596 before answering		<input type="checkbox"/> Yes	<input type="checkbox"/> No
	▶ If you checked "Yes" on line 7, stop ; the taxpayer cannot take the EIC. Otherwise, go to Part II or Part III, whichever applies.			

For Paperwork Reduction Act Notice, see separate instructions.

Form **8867** (2013)

Part II Taxpayers With a Child

	Child 1	Child 2	Child 3
Caution. If there is more than one child, complete lines 8 through 14 for one child before going to the next column.			
8 Child's name			
9 Is the child the taxpayer's son, daughter, stepchild, foster child, brother, sister, stepbrother, stepsister, half brother, half sister, or a descendant of any of them? . . .	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
10 Was the child unmarried at the end of 2013? If the child was married at the end of 2013, see the instructions before answering	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
11 Did the child live with the taxpayer in the United States for over half of 2013? See the instructions before answering	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
12 Was the child (at the end of 2013) - <ul style="list-style-type: none"> Under age 19 and younger than the taxpayer (or the taxpayer's spouse, if the taxpayer files jointly), Under age 24, a full-time student, and younger than the taxpayer (or the taxpayer's spouse, if the taxpayer files jointly), or Any age and permanently and totally disabled? <p>▶ If you checked "Yes" on lines 9, 10, 11, and 12, the child is the taxpayer's qualifying child; go to line 13a. If you checked "No" on line 9, 10, 11, or 12, the child is not the taxpayer's qualifying child; see the instructions for line 12.</p>	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
13a Do you or the taxpayer know of another person who could check "Yes" on lines 9, 10, 11, and 12 for the child? (If the only other person is the taxpayer's spouse, see the instructions before answering) <p>▶ If you checked "No" on line 13a, go to line 14. Otherwise, go to line 13b.</p>	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
b Enter the child's relationship to the other person(s)			
c Under the tiebreaker rules, is the child treated as the taxpayer's qualifying child? See the instructions before answering <p>▶ If you checked "Yes" on line 13c, go to line 14. If you checked "No," the taxpayer cannot take the EIC based on this child and cannot take the EIC for taxpayers who do not have a qualifying child. If there is more than one child, see the Note at the bottom of this page. If you checked "Don't know," explain to the taxpayer that, under the tiebreaker rules, the taxpayer's EIC and other tax benefits may be disallowed. Then, if the taxpayer wants to take the EIC based on this child, complete lines 14 and 15. If not, and there are no other qualifying children, the taxpayer cannot take the EIC, including the EIC for taxpayers without a qualifying child; do not complete Part III. If there is more than one child, see the Note at the bottom of this page.</p>	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know
14 Does the qualifying child have an SSN that allows him or her to work or is valid for EIC purposes? See the instructions before answering <p>▶ If you checked "No" on line 14, the taxpayer cannot take the EIC based on this child and cannot take the EIC available to taxpayers without a qualifying child. If there is more than one child, see the Note at the bottom of this page. If you checked "Yes" on line 14, continue.</p>	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
15 Are the taxpayer's earned income and adjusted gross income each less than the limit that applies to the taxpayer for 2013? See Pub. 596 for the limit <p>▶ If you checked "No" on line 15, stop; the taxpayer cannot take the EIC. If you checked "Yes" on line 15, the taxpayer can take the EIC. Complete Schedule EIC and attach it to the taxpayer's return. If there are two or three qualifying children with valid SSNs, list them on Schedule EIC in the same order as they are listed here. If the taxpayer's EIC was reduced or disallowed for a year after 1996, see Pub. 596 to see if Form 8862 must be filed. Go to line 20.</p> <p>Note. If you checked "No" on line 13c or 14 but there is more than one child, complete lines 8 through 14 for the other child(ren) (but for no more than three qualifying children). Also do this if you checked "Don't know" on line 13c and the taxpayer is not taking the EIC based on this child.</p>	<input type="checkbox"/> Yes <input type="checkbox"/> No		

Part III Taxpayers Without a Qualifying Child

16 Was the taxpayer's main home, and the main home of the taxpayer's spouse if filing jointly, in the United States for more than half the year? (Military personnel on extended active duty outside the United States are considered to be living in the United States during that duty period. See Pub. 596.)	<input type="checkbox"/> Yes <input type="checkbox"/> No
▶ If you checked " No " on line 16, stop ; the taxpayer cannot take the EIC. Otherwise, continue.	
17 Was the taxpayer, or the taxpayer's spouse if filing jointly, at least age 25 but under age 65 at the end of 2013? See the instructions before answering	<input type="checkbox"/> Yes <input type="checkbox"/> No
▶ If you checked " No " on line 17, stop ; the taxpayer cannot take the EIC. Otherwise, continue.	
18 Is the taxpayer eligible to be claimed as a dependent on anyone else's federal income tax return for 2013? If the taxpayer's filing status is married filing jointly, check " No "	<input type="checkbox"/> Yes <input type="checkbox"/> No
▶ If you checked " Yes " on line 18, stop ; the taxpayer cannot take the EIC. Otherwise, continue.	
19 Are the taxpayer's earned income and adjusted gross income each less than the limit that applies to the taxpayer for 2013? See Pub. 596 for the limit	<input type="checkbox"/> Yes <input type="checkbox"/> No
▶ If you checked " No " on line 19, stop ; the taxpayer cannot take the EIC. If you checked " Yes " on line 19, the taxpayer can take the EIC. If the taxpayer's EIC was reduced or disallowed for a year after 1996, see Pub. 596 to find out if Form 8862 must be filed. Go to line 20.	

Part IV Due Diligence Requirements

20 Did you complete Form 8867 based on current information provided by the taxpayer or reasonably obtained by you?	<input type="checkbox"/> Yes <input type="checkbox"/> No
21 Did you complete the EIC worksheet found in the Form 1040, 1040A, or 1040EZ instructions (or your own worksheet that provides the same information as the 1040, 1040A, or 1040EZ worksheet)?	<input type="checkbox"/> Yes <input type="checkbox"/> No
22 If any qualifying child was not the taxpayer's son or daughter, do you know or did you ask why the parents were not claiming the child?	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Does not apply
23 If the answer to question 13a is " Yes " (indicating that the child lived for more than half the year with someone else who could claim the child for the EIC), did you explain the tiebreaker rules and possible consequences of another person claiming your client's qualifying child?	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Does not apply
24 Did you ask this taxpayer any additional questions that are necessary to meet your knowledge requirement? See the instructions before answering	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Does not apply
To comply with the EIC knowledge requirement, you must not know or have reason to know that any information you used to determine the taxpayer's eligibility for, and the amount of, the EIC is incorrect. You may not ignore the implications of information furnished to you or known by you, and you must make reasonable inquiries if the information furnished to you appears to be incorrect, inconsistent, or incomplete. At the time you make these inquiries, you must document in your files the inquiries you made and the taxpayer's responses.	
25 Did you document (a) the taxpayer's answer to question 22 (if applicable), (b) whether you explained the tiebreaker rules to the taxpayer and any additional information you got from the taxpayer as a result, and (c) any additional questions you asked and the taxpayer's answers?	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Does not apply
▶ You have complied with all the due diligence requirements if you: <ol style="list-style-type: none"> 1. Completed the actions described on lines 20 and 21 and checked "Yes" on those lines, 2. Completed the actions described on lines 22, 23, 24, and 25 (if they apply) and checked "Yes" (or "Does not apply") on those lines, 3. Submit Form 8867 in the manner required, and 4. Keep all five of the following records for 3 years from the latest of the dates specified in the instructions under Document Retention: <ol style="list-style-type: none"> a. Form 8867, Paid Preparer's Earned Income Credit Checklist, b. The EIC worksheet(s) or your own worksheet(s), c. Copies of any taxpayer documents you relied on to determine eligibility for or amount of EIC, d. A record of how, when, and from whom the information used to prepare the form and worksheet(s) was obtained, and e. A record of any additional questions you asked and your client's answers. 	
▶ You have not complied with all the due diligence requirements if you checked " No " on line 20, 21, 22, 23, 24, or 25. You may have to pay a \$500 penalty for each failure to comply.	

Part V Documents Provided to You

- 26** Identify below any document that the taxpayer provided to you and that you relied on to determine the taxpayer's EIC eligibility. Check all that apply. **Keep a copy of any documents you relied on.** See the instructions before answering. If there is no qualifying child, check box a. If there is no disabled child, check box o.

Residency of Qualifying Child(ren)

- | | |
|---|---|
| <input type="checkbox"/> a No qualifying child | <input type="checkbox"/> i Place of worship statement |
| <input type="checkbox"/> b School records or statement | <input type="checkbox"/> j Indian tribal official statement |
| <input type="checkbox"/> c Landlord or property management statement | <input type="checkbox"/> k Employer statement |
| <input type="checkbox"/> d Health care provider statement | <input type="checkbox"/> l Other (specify) ▼ |
| <input type="checkbox"/> e Medical records | |
| <input type="checkbox"/> f Child care provider records | |
| <input type="checkbox"/> g Placement agency statement | |
| <input type="checkbox"/> h Social service records or statement | <input type="checkbox"/> m Did not rely on any documents, but made notes in file |
| | <input type="checkbox"/> n Did not rely on any documents |

Disability of Qualifying Child(ren)

- | | |
|---|---|
| <input type="checkbox"/> o No disabled child | <input type="checkbox"/> s Other (specify) ▼ |
| <input type="checkbox"/> p Doctor statement | |
| <input type="checkbox"/> q Other health care provider statement | |
| <input type="checkbox"/> r Social services agency or program statement | <input type="checkbox"/> t Did not rely on any documents, but made notes in file |
| | <input type="checkbox"/> u Did not rely on any documents |

- 27** If a Schedule C is included with this return, identify below the information that the taxpayer provided to you and that you relied on to prepare the Schedule C. Check all that apply. **Keep a copy of any documents you relied on.** See the instructions before answering. If there is no schedule C, check box a.

Documents or Other Information

- | | |
|--|---|
| <input type="checkbox"/> a No Schedule C | <input type="checkbox"/> h Bank statements |
| <input type="checkbox"/> b Business license | <input type="checkbox"/> i Reconstruction of income and expenses |
| <input type="checkbox"/> c Forms 1099 | <input type="checkbox"/> j Other (specify) ▼ |
| <input type="checkbox"/> d Records of gross receipts provided by taxpayer | |
| <input type="checkbox"/> e Taxpayer summary of income | |
| <input type="checkbox"/> f Records of expenses provided by taxpayer | <input type="checkbox"/> k Did not rely on any documents, but made notes in file |
| <input type="checkbox"/> g Taxpayer summary of expenses | <input type="checkbox"/> l Did not rely on any documents |

SCHEDULE EIC
(Form 1040A or 1040)Department of the Treasury
Internal Revenue Service (99)

Name(s) shown on return

Earned Income Credit**Qualifying Child Information**

OMB No. 1545-0074

2013Attachment
Sequence No. **43**

- ▶ **Complete and attach to Form 1040A or 1040 only if you have a qualifying child.**
- ▶ **Information about Schedule EIC (Form 1040A or 1040) and its instructions is at www.irs.gov/scheduleeic.**

Your social security number

Before you begin:

- See the instructions for Form 1040A, lines 38a and 38b, or Form 1040, lines 64a and 64b, to make sure that **(a)** you can take the EIC, and **(b)** you have a qualifying child.
- Be sure the child's name on line 1 and social security number (SSN) on line 2 agree with the child's social security card. Otherwise, at the time we process your return, we may reduce or disallow your EIC. If the name or SSN on the child's social security card is not correct, call the Social Security Administration at 1-800-772-1213.

- If you take the EIC even though you are not eligible, you may not be allowed to take the credit for up to 10 years. See the instructions for details.

CAUTION!

- It will take us longer to process your return and issue your refund if you do not fill in all lines that apply for each qualifying child.

Qualifying Child Information**Child 1****Child 2****Child 3****1 Child's name**

If you have more than three qualifying children, you only have to list three to get the maximum credit.

First name

Last name

First name

Last name

First name

Last name

2 Child's SSN

The child must have an SSN as defined in the instructions for Form 1040A, lines 38a and 38b, or Form 1040, lines 64a and 64b, unless the child was born and died in 2013. If your child was born and died in 2013 and did not have an SSN, enter "Died" on this line and attach a copy of the child's birth certificate, death certificate, or hospital medical records.

3 Child's year of birth

Year

If born after 1994 **and** the child was younger than you (or your spouse, if filing jointly), skip lines 4a and 4b; go to line 5.

Year

If born after 1994 **and** the child was younger than you (or your spouse, if filing jointly), skip lines 4a and 4b; go to line 5.

Year

If born after 1994 **and** the child was younger than you (or your spouse, if filing jointly), skip lines 4a and 4b; go to line 5.

4a Was the child under age 24 at the end of 2013, a student, and younger than you (or your spouse, if filing jointly)?

☐ **Yes.**☐ **No.****Go to line 5.****Go to line 4b.**☐ **Yes.**☐ **No.****Go to line 5.****Go to line 4b.**☐ **Yes.**☐ **No.****Go to line 5.****Go to line 4b.**

b Was the child permanently and totally disabled during any part of 2013?

☐ **Yes.**☐ **No.****Go to line 5.**

The child is not a qualifying child.

☐ **Yes.**☐ **No.****Go to line 5.**

The child is not a qualifying child.

☐ **Yes.**☐ **No.****Go to line 5.**

The child is not a qualifying child.

5 Child's relationship to you

(for example, son, daughter, grandchild, niece, nephew, foster child, etc.)

6 Number of months child lived with you in the United States during 2013

- If the child lived with you for more than half of 2013 but less than 7 months, enter "7."
- If the child was born or died in 2013 and your home was the child's home for more than half the time he or she was alive during 2013, enter "12."

_____ months

Do not enter more than 12 months.

_____ months

Do not enter more than 12 months.

_____ months

Do not enter more than 12 months.

For Paperwork Reduction Act Notice, see your tax return instructions.

EEA

Schedule EIC (Form 1040A or 1040) 2013

Earned Income Credit Due Diligence**2013**

(Keep for your records)

Name(s) as shown on return

Your social security number

Filing Status - Head of Household

The IRS could require additional information/documentation if you are divorced, legally separated, or married and did not reside with your spouse the last 6 months of the year to determine if you qualify for the head of household filing status.

1. Marital status:

- ☐ Never married
- ☐ Spouse deceased
- ☐ Divorced, separated or spouse deceased
- ☐ Married but lived apart from spouse during the last 6 months of the year
- ☐ Separation agreement

2. If you are divorced or legally separated, can you provide the IRS with any of the following documents?

- ☐ Divorce decree
- ☐ Separate maintenance agreement or separation agreement

3. If you are married but did not reside with your spouse for the last 6 months of the tax year, can you provide the IRS with any of the supporting documents verifying that your spouse did not live with you?

- ☐ Not applicable
- ☐ Lease agreement
- ☐ Utility bills
- ☐ Letter for a clergy member
- ☐ Letter from social services
- ☐ Other supporting documentation

If so, what type of documentation? _____

4. Can you provide the IRS with receipts and bills substantiating the cost of maintaining more than half of the cost of the home? Documentation that the IRS requires to substantiate the cost of maintaining the home includes:

- ☐ Utility bills
- ☐ Property tax bills
- ☐ Grocery receipts
- ☐ Rent receipts or mortgage interest statement
- ☐ Maintenance and repair bills
- ☐ Other household bills

5. Did you receive any non-taxable support/income?

- ☐ Family support
- ☐ Food stamps
- ☐ Housing assistance
- ☐ Childcare assistance
- ☐ Other _____

Your signature

Date

Spouse's signature. If joint return, BOTH must sign.

Date

Paid preparer's signature

Date

Earned Income Credit Due Diligence**2013**

(Keep for your records)

Name(s) as shown on return

Your social security number

Income

Does the income appear to be sufficient to support the taxpayer and qualifying children?

If "No," some additional inquiries might be needed ☐ Yes ☐ No**Taxpayers with self-employment income:**☐ Not applicable

1. How long have you owned your business?

2. Can you provide any documentation to substantiate your business?

- | | |
|---|--|
| <input type="checkbox"/> Business cards | <input type="checkbox"/> Business/occupational license (if required) |
| <input type="checkbox"/> Business stationary | <input type="checkbox"/> Other tax returns (sales/excise, employment, etc.) |
| <input type="checkbox"/> Receipts or receipt book (with company header) | <input type="checkbox"/> Advertisements (newspaper, flyer, yellow pages, etc.) |

Other (list any other documentation you can provide to substantiate your business):

3. Who maintains the business records?

4. Do you maintain separate banking accounts for personal and business transactions? ☐ Yes ☐ No

a. If "Yes," what form of records were provided?

b. If "No," how do you differentiate between personal and business transactions and monetary assets?

5. Were satisfactory records of income and expense provided? ☐ Yes ☐ No

a. If "Yes," in what form were these records provided?

- | | |
|---|---|
| <input type="checkbox"/> Accounting records | <input type="checkbox"/> Car/truck expenses |
| <input type="checkbox"/> Paid invoices/receipts | <input type="checkbox"/> Ledgers |
| <input type="checkbox"/> Log books | <input type="checkbox"/> Business bank accounts |
| <input type="checkbox"/> Computer records | |

Other (list any other forms of documentation you can provide to support your business):

b. If "No," how did you determine:

The amount of income? _____

The amount of expense? _____

6. Form 1099-MISC:

a. Do you have any Forms 1099-MISC to support the income? ☐ Yes ☐ Nob. If not, is it reasonable that the business type would not receive Form 1099-MISC? ☐ Yes ☐ No7. Are the expenses consistent with the type of business? ☐ Yes ☐ No8. Are the amounts of expense reasonable? ☐ Yes ☐ No9. Are any expenses that are typical for this type of business missing? ☐ Yes ☐ No

10. List any other information you can provide related to your business:

Your signature

Date

Spouse's signature. If joint return, BOTH must sign.

Date

Paid preparer's signature

Date

Earned Income Credit Due Diligence - Notes**2013**

(Keep for your records)

Name(s) as shown on return

Your social security number

Use the notes fields below to document any additional inquiries made by the tax return preparer to help determine if the information furnished by the taxpayer is complete and correct.

Date of interview

Name of taxpayer interviewed

Taxpayer interviewed by

Note:

Note:

Note:

Note:

Your signature

Date

Spouse's signature. If joint return, BOTH must sign.

Date

Paid preparer's signature

Date

Earned Income Credit Due Diligence

2013

(Keep for your records)

Name(s) as shown on return

Your social security number

Age - Qualifying Child (complete only if qualifying child is over age 18)

For children over age 18 who are students or permanently and totally disabled, the following additional information and documentation should be available:

	Child 1	Child 2	Child 3
1. Children who are students	<input type="checkbox"/> Not a student	<input type="checkbox"/> Not a student	<input type="checkbox"/> Not a student
a. What school does the child attend?	Child 1 _____ Child 2 _____ Child 3 _____		
b. Can you provide documentation showing that the child was a full-time student for at least 5 months? The school records need to show the dates of attendance. The months don't have to be consecutive	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
2. Children with a permanent and total disability	<input type="checkbox"/> Not disabled	<input type="checkbox"/> Not disabled	<input type="checkbox"/> Not disabled
a. What type of disability does the child have?	Child 1 _____ Child 2 _____ Child 3 _____		
b. Does the child receive SSI or other disability payments?	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
c. Do you have a letter from the child's doctor, other healthcare provider, or any social service program or agency verifying that the child is permanently and totally disabled?	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No

Relationship - Qualifying Child (complete only if relationship is other than son or daughter)

For relationships with children other than son or daughter, the following additional information and documentation should be available:

	Child 1	Child 2	Child 3
1. If the biological parent is NOT living with the child, where is the parent?	Mother _____ Father _____		
2. Adopted children:			
a. Is the adoption final or pending?	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
b. If the adoption is pending, do you have a letter from an authorized adoption agency?	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
3. Foster children:			
a. Do you have a letter from the authorized placement agency or applicable court document?	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
4. Brother, sister, niece, nephew, grandchild, great-grandchild:			
a. Can you provide a birth certificate that verifies your relationship to the child?	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
5. Stepchildren or descendent of them, step-grandchildren, step-great-grandchildren:			
a. Can you provide a birth certificate & marriage certificate verifying the relationship to the child?	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No

Residency - Qualifying Child

Can you provide any of the following documentation to prove that your child lived with you for more than half of the year? More than one type of documentation may be required by the IRS.

Child 1	Child 2	Child 3
<input type="checkbox"/> School records	<input type="checkbox"/> School records	<input type="checkbox"/> School records
<input type="checkbox"/> Medical records	<input type="checkbox"/> Medical records	<input type="checkbox"/> Medical records
<input type="checkbox"/> Letter*	<input type="checkbox"/> Letter*	<input type="checkbox"/> Letter*
<input type="checkbox"/> Social service records	<input type="checkbox"/> Social service records	<input type="checkbox"/> Social service records
<input type="checkbox"/> Daycare records	<input type="checkbox"/> Daycare records	<input type="checkbox"/> Daycare records
Daycare provider	Daycare provider	Daycare provider

*The letter must be on official letterhead from one of the following: school, medical provider, social service agency, place of worship, or other acceptable entity. The letter must include the name of the child, name of the child's parent or guardian, child's address, and dates during the year child lived with taxpayer.

Adjusted Gross Income - Qualifying Child

For tax years beginning after December 31, 2012 a taxpayer other than the parents of a qualifying child can claim the child, but only if the adjusted gross income (AGI) of the taxpayer is higher than the AGI of any parent of the child. If you are not a parent of the qualifying child, is your AGI higher than any parent of the child?

	Child 1	Child 2	Child 3
	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
Your signature	Date	Spouse's signature. If joint return, BOTH must sign.	Date
Paid preparer's signature	Date		