

Earned Income Credit Checklist

YOUR NAME _____

Part 1: All Taxpayers

Is your filing status married filing separately?	
Do you have a social security number?	
Does your spouse (if filing jointly) have a social security number?	
Do you (or your spouse) have income from a foreign source?	
Did you (or your spouse) live in another country for any part of 2014?	
Do you have investment income more than \$3300?	
Are you a qualifying child of another person for 2014?	

Part 2: Taxpayers With a Child

	Child 1	Child 2	Child 3
Child's name			
*Is the child your qualifying child?			
*Was the child unmarried at the end of 2014?			
*Did the child live with you for over half of 2014?			
*Is the child under age 19 and younger than you (or your spouse)?			
*Is the child under age 24, a full-time student, and younger than the taxpayer (or your spouse)?			
*Is the child permanently and totally disabled?			
Do you know of another person who could answer yes on starred questions above?			
*If so, what is the child's relationship to that person.			
*Under the tiebreaker rules, your Earned Income Credit and other tax benefits may be disallowed			
Does the child have a social security number?			

Part 3: Taxpayers Without a Qualifying Child

Was your main home in the US for more than half the year?		Spouse?
Are you (or your spouse) at least age 25 but under 65 at the end of 2014?		
Are you eligible to be claimed as a dependent on anyone else's federal income tax return for 2014?		

Part 4: Due Diligence Requirements

If the child is NOT your son or daughter, why are the parents not claiming the child?	
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Part 5: Documents Provided

Which document(s) could you provide to prove residency of Qualifying Child(ren):			
	Child 1	Child 2	Child 3
School records			
Landlord statement			
Health care provider statement			
Medical records			
Child care provider records			
Social service records			
Placement agency records (foster child)			
Place of worship statement			
Employer statement			
Other (specify)			

HAVE YOU BEEN PREVIOUSLY DENIED EARNED INCOME TAX CREDIT?

Signature _____ Date _____

Earned Income Credit Checklist - HEAD OF HOUSEHOLD

1 Marial status:

- Never married
- Spouse deceased
- Divorced or separated
- 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:

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:

Signature

Date