

2011 EARNED INCOME CREDIT ELIGIBILITY WORKSHEET

NO YES Are you (or your spouse if filing jointly) a qualifying child of another taxpayer?

YES NO Do you have a qualifying child or children you are related to?

Please circle the relationship:

Son Daughter Adopted Child Stepchild
Grandchild Brother Sister Stepbrother
Stepsister Niece Nephew
Foster child placed by an authorized agency

YES NO Is the child/children under age 19 as of December 31; or a full-time student under age 24 as of December 31; or permanently and totally disabled?

YES NO Did your qualifying child/children reside with you for more than six months of the year?

NO YES Did the child/children live with any other adult they are related to for more than six months of the year?

If **yes**, what is the other adult's relationship with the child/children?
Relationship: _____

If **yes**, please visit with one of our tax preparers to review the tie-breaker rules to determine if you qualify to claim this credit.

Preparer: _____

Notes: _____

NO YES Is your filing status married filing separate?

YES NO Is your qualifying child single, or if married are you entitled to claim them as a dependent?

I DECLARE THAT THE ABOVE IS TRUE AND I HAVE NOT HAD THE EARNED INCOME CREDIT DISALLOWED IN A PRIOR YEAR WITHOUT BEING REINSTATED FOR ELIGIBILITY.

Taxpayer _____ Date _____
Signature Printed Name

Spouse _____ Date _____
Signature Printed Name

To determine which person can treat the child as a qualifying child to claim the six tax benefits just listed, the following tie-breaker rules apply:

- If only one of the persons is the child's parent, the child is treated as the qualifying child of the parent.
- If the parents do not file a joint return together but both parents claim the child as a qualifying child, the IRS will treat the child as the qualifying child of the parent with whom the child lived for a 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 a 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 so claim the child, the child is treated as the qualifying child of the person who had the highest AGI for the year, but only if that person's AGI is higher than the highest AGI of any of the child's parents. If the child's parents file a joint return, you can apply this rule by treating the parents' total AGI as divided evenly between them.