

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.

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: _____

Definition of a qualifying child:

In general, to be a taxpayer's qualifying child, a person must satisfy four tests:

- **Relationship** — the taxpayer's child or stepchild (whether by blood or adoption), foster child, sibling or stepsibling, or a descendant of one of these.
- **Residence** — has the same principal residence as the taxpayer for more than half the tax year. Exceptions apply, in certain cases, for children of divorced or separated parents, kidnapped children, temporary absences, and for children who were born or died during the year.
- **Age** — must be under the age of 19 at the end of the tax year, or under the age of 24 if a full-time student for at least five months of the year, or be permanently and totally disabled at any time during the year.
- **Support** — did not provide more than one-half of his/her own support for the year.