

2021 EARNED INCOME / CHILD TAX CREDIT/ HOH ELIGIBILITY WORKSHEET

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1. NO YES Are you (or your spouse if filing jointly) a qualifying child of another taxpayer?
2. YES NO Do you have a qualifying child or children you are related to?
Please circle the relationship:
Child Grandchild Adopted Child Stepchild
Niece Nephew Sibling Step-Sibling
Foster child placed by an authorized agency
3. YES NO Did your qualifying child/children reside with you for more than six months of the year?
If #3 is YES: YES NO Are you allowing another person to claim your child(ren) as a dependent on their tax return? Q I signed Form 8332
If #3 is NO: YES NO Are you claiming your child(ren) as a dependent on your tax return? Q I have a signed Form 8332
4. YES NO Could you provide documentation to prove you are eligible for these credits claimed on your return in the event of an audit?

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5. NO YES Did the child(ren) 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(ren)?
Relationship: _____ Review the tie-breaker rules on back of form.
6. YES NO I understand that I may not claim the Earned Income Tax Credit if a Qualifying Child has not lived with me for over half the year. I also understand that if the child(ren) qualifies more than one person, the IRS will treat the child as the Qualifying Child of the parent with whom the child lived the longest during the year or of the person who had the higher adjusted gross income for the year.
7. YES NO Is the child(ren) under age 19 or a full-time student under age 24 as of December 31, and younger than you, or permanently and totally disabled?
8. NO YES Is your filing status married filing separate?
9. YES NO Is your qualifying child single, or if married, are you entitled to claim them as a dependent?
10. NO YES Have you had the earned income credit disallowed in a prior year without being reinstated for eligibility?

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11. YES NO Were you single on the last day of the year?
If #11 is NO: YES NO Did you live with your spouse at any time after June 30th?
12. YES NO Did you pay more than half the cost of keeping up a home for a child / parent / sibling?

I DECLARE THAT THE ABOVE IS TRUE.

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.

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.