

Child Tax Credit (CTC) or Additional CTC:

Tax Payer Name:

Tax Year:

Children's Names/Birthdates

Child # 1

Name:
Birthday

Child # 2

Name:
Birthday:

Child # 3

Name:
Birthday:

Child # 4

Name:
Birthday:

1. What school/daycare (if applicable) do each of your children attend? **Please list child's name and school below:**

2. Would you be able to provide documentation to prove the above information if the IRS were to ask for such documentation?

3. If your child does not attend school/daycare, would you be able to provide medical records or other documentation to prove the child's age?

4. Are all children the biological children of the taxpayer and spouse?

If not, can you provide a copy of the birth certificate that verifies your relationship to the child?

5. Are all children citizens of the USA?

6. Have you ever allowed someone else to claim one of more of the children on their tax return?

7. Did the children reside at your residence all year long?

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8. Have you ever been disallowed a tax credit related to claiming a child in a previous year?

9. Does this dependent qualify to be claimed by any other person for the tax year listed above? YES NO

10. Did you incur any childcare expenses for your child/children 5 & under? Yes No
If yes, please include a statement from the childcare provider that shows Provider name, address, EIN/SSN, and amount paid for the year PER child. If you paid for before/after school care and/or summer camps (only day camps, not overnight camps) for a child 6-12, include the same type of statement for those childcare expenses as well.

11. If yes, please read the attached tie breaker rules and type your name/date below once you have read them.

Name

Date

Taxpayers with a Schedule C/1099 business:

1. How long have you owned your business?

2. Who maintains the business records?

3. Do you maintain separate bank accounts for personal and business transactions?

If you answered no, how do you differentiate personal and business transactions and assets?

Qualifying Child of More than one person and Tie Breaker Rules

Sometimes a child meets the rules to be a qualifying child of more than one person. If the child is the qualifying child of more than one person, generally, only one person may claim the child as a qualifying child for all of the following tax benefits:

- EITC,
- Dependency exemption for the child,
- Child tax credit,
- Head of household filing status,
- Credit for the child and dependent care expenses, and
- Exclusion for dependent care benefits.

Generally, another person may not take any of the six tax benefits listed above unless he or she has a different qualifying child. If a special rule for a child of divorced or separated parents or parents who live apart applies, the noncustodial parent may be entitled to claim a dependency exemption and the child tax credit for the child, and another person may claim the other benefits for which the person is otherwise eligible. [For information on this special rule, see Publication 501.](#)

Tie-Breaker Rules

Under the tie-breaker rules, the child is generally treated as a qualifying child of:

- The parents if they file a joint return;
- The parent, if only one of the persons is the child's parent;
- The parent with whom the child lived the longest during the tax year, if two of the persons are the child's parent and they do not file a joint return together.
- The parent with the highest AGI if the child lived with each parent for the same amount of time during the tax year, and they do not file a joint return together;
- The person with the highest AGI if no parent can claim the child as a qualifying child;
or
- A person with higher AGI than any parent who can also claim the child as a qualifying child but does not.

A person who may not claim the EITC with a qualifying child because of the tiebreaker rules may be eligible to claim the EITC using the rules for those with no qualifying child.

Name: _____ Date: _____