



## DEPENDENT DUE DILIGENCE

Your child must pass all the following tests to be your qualifying child for EITC:

### Relationship

- Your son, daughter, adopted child, stepchild, foster child or a descendent of any of them such as your grandchild
- Brother, sister, half-brother, half-sister, step brother, step sister or a descendant of any of them such as a niece or nephew

### Age

- At the end of the filing year, your child was younger than you (or your spouse if you file a joint return) and younger than 19
- At the end of the filing year, your child was younger than you (or your spouse if you file a joint return) younger than 24 and a full-time student
- At the end of the filing year, your child was any age and permanently and totally disabled

### Residency

- Child must live with you (or your spouse if you file a joint return) in the United States for more than half of the year

### Joint Return

- The child cannot file a joint return for the tax year unless the child and the child's spouse did not have a separate filing requirement and filed the joint return only to claim a refund.

**By listing the dependents below, you agree that you have the legal right to claim each dependent according to the IRS:**

Dependent	Relationship to Tax Client	# of Month in the Same Household

By signing this form, I acknowledge that all information regarding any dependents that allows me to qualify for the EITC credit is true and correct to the best of my knowledge. I understand that this information is being provided to the IRS and State Revenue. I have been advised by my tax preparer that any false and misleading information that I provide for income tax filing purposes is against the law and are subject to penalties.

Tax Client's Signature: \_\_\_\_\_ Date: \_\_\_\_\_

Spouse's Signature: \_\_\_\_\_ Date: \_\_\_\_\_

**Please Note:** Only one person can claim the same child. If a child qualifies for more than one person and one of the persons is a parent or parents, the non-parent can claim the child only if their AGI is higher than the parent(s). If the child qualifies another relative and the parent AGI rules do not apply, the taxpayers choose. If more than one person claims the same child, IRS applies the tiebreaker rules.