

## QUESTIONS FOR EARNED INCOME CREDIT (SCH EIC (1040/1040A))

Before you begin, if you were in the military stationed outside the United States (see instructions)

### Step 1 – All Filers

#### 1) If in 2017:

- 3 or more children lived with you, is the AGI, less than \$47,747 (\$53,267 if filing jointly)?
- 2 Children lived with you, is the AGI, less than \$44,454 (\$49,974 if married filing jointly)?
- 1 Child lived with you, is the AGI, less than \$39,131 (\$44,651 if married filing jointly)?
- No children lived with you, is the AGI, less than \$14,820 (\$20,330 if married filing jointly)?

Yes. Continue

No. **STOP. You cannot take the credit.**

2. Do you and your spouse if filing a joint return, have a social security number that allows you to work or is valid for EIC purposes (see instructions)?

Yes. Continue

No. **STOP. You cannot take the credit. Put 'No' on the dotted line next to line 66a.**

3. Is your filing status married filing separately?

Yes. **STOP. You cannot take the credit.**

No. Continue

4. Are you Filing form 2555 or 2555-EZ (relating to foreign earned income)?

Yes. **STOP. You cannot take the credit.**

No. Continue

5. Were you or your spouse a nonresident alien for any part of 2017?

Yes. Continue

No. Go to step 2.

6. Is your filing status married filing jointly?

Yes. Go to step 2.

No. **STOP. You cannot take the credit. Put 'No' on the dotted line next to line 66a.**

### Step 2 – Investment Income

1. Investment income (from worksheet).....1. \_\_\_\_\_

2. Is your investment income more than \$3,400?

Yes. **STOP. You cannot take the credit.**

No. Go to step 3.

### Step 3 – Qualifying Child

1. Did a child live with you in 2017?

Yes. Continue.

No. Go to step 4.

2. Do you have at least one child who meets the conditions to be your qualifying child?

Yes. The child must have a valid SSN (see instructions) Continue.

No. Go to step 4.

3. Could you, or your spouse if filing a joint return, be a qualifying child for another person in 2017?

Yes. **STOP. You cannot take the credit. Put 'No' on the dotted line next to line 66a.**

No. Continue.

4. Does the child meet the conditions to be a qualifying child of any other person (other than your spouse if filing a joint return) for 2017?

Yes. Continue.

No. This child is your qualifying child. Skip step 4, go to step 5.

5. If the child is the qualifying child of more than one person, only one person can claim the child as a qualifying child for all of the following tax benefits, unless the rules for the "Children of divorced or separated parents" in the instructions apply.

- Dependency exemption (line 6c (1040)).
- Child tax credits (line 52 and 67 (1040)).
- Head of household filing status (line 4 (1040)).
- Credit for child and dependent care expenses (line 49 (1040)).
- Exclusion for dependent care benefits (Form 2441, Part III)
- Earned Income Credit (lines 66a and 66b (1040)).

No other person can take any of the six tax benefits listed above unless he or she has a different qualifying child. If you and any other person claim the child as a qualifying child, the IRS will apply the following rules:

- If only one of the persons is the child's parent, the child will be 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 the longer period of time during 2017. If the child lives 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 2017.
- 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 2017.
- 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 2017, but only if that person's AGI is higher than the highest AGI of any parent of the child who can claim the child.

6. Will the child be treated as your qualifying child?

- Yes. Skip step 4, Go to step 5.
- No. **STOP. You cannot take this credit. Put 'No' on the dotted line next to line 66a.**

**Step 4 – Filers without a Qualifying Child.**

1. Is the amount on Form 1040, line 38, less than \$14,820 (\$20,330 if married filing jointly)

- Yes. Continue.
- No. **STOP. You cannot take the credit.**

2. Could you or your spouse if filing a joint return, be a qualifying child of another person in 2017?

- Yes. **STOP you cannot take the credit. Put 'No' on the dotted line next to line 66a.**
- No. Continue.

3. Were you, or your spouse if filing a joint return, at least age 25 but under age 65 at the end of 2017? If your spouse died in 2017, see Pub. 596 before you answer.

- Yes. Continue.
- No. **STOP. You cannot take the credit.**

4. Was your main home, and your spouse's if filing a joint return, in the United States for more than half of 2017? Members of the military stationed outside the United States, see instructions before you answer.

- Yes. Continue.
- No. **STOP. You cannot take the credit. Put 'No' on the dotted line next to line 66a.**

5. Are you filing a joint return?

- Yes. Continue.
- No. Continue

6. Can you or your spouse if filing a joint return, be claimed as a dependent on someone else's 2017 tax return?

- Yes. **STOP. You cannot take the credit.**
- No. Continue

**Step 5 – Earned Income Credit**

1. Are you filing Schedule SE because you were a member of the clergy or you had church employee income of \$108.28 or more?

- Yes. See Clergy or Church employees, whichever applies, (Form 1040 instructions)
- No. Continue.

2. Earned Income Worksheet.....2.....

3. Were you Self-Employed, or are you filing Schedule SE because you were a member of the clergy or you had church employee income, or you filing Schedule C or C-EZ as a statutory employee?

- Yes. Skip question 4 and 6; go to Worksheet B.
- No. Continue.

4. If you have:

- 3 or more qualifying children, is your earned income less than \$47,747 (\$53,267 if married filing jointly)?
- 2 qualifying children, is your earned income less than \$44,454 (\$49,974 if married filing jointly)?
- 1 qualifying child, is your earned income less than \$39,131 (\$44,651 if married filing jointly)?
- No qualifying children, is your earned income less than \$14,820 (\$20,330 if married filing jointly)?

- Yes. Go to step 6
- No. **STOP. You cannot take the credit.**

**Step 6 – How to figure the Credit**

1. Do you want the IRS to figure the credit for you?

- Yes. See Credit Figured by the IRS in the instructions.
- No. Go to Worksheet A.

\_\_\_\_\_ Customer Signature

\_\_\_\_\_ Spouse's Signature