

2011 EIC Due Diligence - Qualifying Child

Age - Qualifying Child (complete only if qualifying child is over age 18)							
For children over age 18 who are students or permanently and totally disabled, the following additional information and documentation should be available:							
	Child 1 (Youngest)		Child 2 (2nd Youngest)		Child 3 (3rd Youngest)		
1 Children who are students	1	Not a student	2	Not a student	3	Not a student	
a What school does the child attend?	4		5		6		
b Can you provide documentation showing that the child was a full-time student for at least 5 months? The school records need to show the dates of attendance. Months don't have to be consecutive	7		8		9		
2 Children with a permanent and total disability	10	Not disabled	11	Not disabled	12	Not disabled	
a What type of disability does the child have?	13		14		15		
b Does the child receive SSI or other disability payments?	16		17		18		
c Do you have a letter from the child's doctor, other healthcare provider, or any social service program or agency verifying that the child is permanently and totally disabled?	19		20		21		
Relationship - Qualifying Child (complete only if relationship is other than son or daughter)							
For relationships with children other than son or daughter, the following additional information and documentation should be available:							
1 If the biological parent is NOT living with the child, where is the parent?	Mother	22		23		24	
	Father	25		26		27	
2 Adopted children:							
a Is the adoption final or pending?	28		29		30		
b If the adoption is pending, do you have a letter from an authorized adoption agency?	31		32		33		
3 Foster children:							
a Do you have a letter from the authorized placement agency or applicable court document?	34		35		36		
4 Brother, sister, niece, nephew, grandchild, great-grandchild:							
a Can you provide a birth certificate that verifies your relationship to the child?	37		38		39		
5 Stepchildren or descendent of them, step-grandchildren, step-great-grandchildren:							
a Can you provide a birth certificate & marriage certificate verifying your relationship to the child?	40		41		42		
Residency - Qualifying Child							
Can you provide any of the following documentation to prove that your child lived with you for more than half of the year? More than one type of documentation may be required by the IRS. *The letter must be on official letterhead from one of the following: school, medical provider, social service agency, place of worship, or other acceptable entity. The letter must include the name of the child, name of the child's parent or guardian, child's address, and dates during the year child lived with taxpayer.	43	School records	49	School records	55	School records	
	44	Medical records	50	Medical records	56	Medical records	
	45	Letter*	51	Letter*	57	Letter*	
	46	Social service records	52	Social service records	58	Social service records	
	47	Daycare records	53	Daycare records	59	Daycare records	
	Daycare provider	Daycare provider		Daycare provider			
	48		54		60		
Adjusted Gross Income - Qualifying Child							
For tax years beginning after December 31, 2008 a taxpayer other than the parents of a qualifying child can claim the child, but only if the adjusted gross income (AGI) of the taxpayer is higher than the AGI of any parent of the child. If you are not a parent of the qualifying child, is your AGI higher than any parent of the child?							
	61		62		63		

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