



interview
tips

EIC Without a Qualifying Child

Probe/Action: Ask the taxpayer:

step
1

Can you (or your spouse, if filing jointly) be claimed as a dependent by another person?

If NO, go to Step 2.
If YES, STOP. You can't claim the EIC.

step
2

Were you (or your spouse, if filing jointly) at least 25 but under age 65 on December 31 of the tax year? Taxpayers born on January 1st are considered to be of age as of December 31st. Taxpayers reaching the age of 65 on January 1st are still considered 64 as of December 31st.

If NO, STOP. You can't claim the EIC.
If YES, go to Step 3.

step
3

Did you (and your spouse, if filing jointly) live in the United States for more than half (at least 183¹ days) of the tax year?

If NO, STOP. You can't claim the EIC.
If YES, compute EIC using the appropriate EIC worksheet.

¹ More than 183 days in a leap year.

Note: If you can't claim the EIC because your qualifying child is treated under the tiebreaker rules as the qualifying child of another person for 2016, you may be able to take the EIC using a different qualifying child, but you can't take the EIC using the rules for people who don't have a qualifying child.



Qualifying Child of More than One Person

If the child meets the conditions to be the qualifying child of more than one person, only one person can claim the child. The following rules apply if multiple taxpayers claim the same qualifying child.

- If only one of the persons is the child's parent, the child is treated as the qualifying child of the parent, *but see 4th bullet.*
- If the parents don't 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 in 2016. 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 2016.
- 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 2016.
- 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 2016, but only if that person's AGI is higher than the highest AGI of any of the child's parents who can claim the child.

Note: Taxpayers have the option to choose which taxpayer will claim the child. The tiebreaker rules apply when the child is claimed by multiple taxpayers.

Answering the Due Diligence Questions for Earned Income Credit, Child Tax Credit and American Opportunity Credit

- Volunteers are not paid preparers and are not required to complete Form 8867.
- TaxSlayer requires answers to due diligence questions to include EITC, CTC and AOTC in the return.
- Volunteers solicit information as part of the normal intake and Interview process.
- The paid preparer's due diligence standards do not apply.

EIC Checklist

Qualifying Information

Was the taxpayer a nonresident alien for any part of the year? ☐ Yes ☒ No

Is the taxpayer (or spouse) a qualifying child of another person? ☐ Yes ☒ No

Did you complete form 8867 and/or perform the due diligence required based on current information provided by the taxpayer or reasonably obtained by you? ☒ Yes ☐ No

Did you ask this taxpayer any additional questions that are necessary to meet your knowledge requirement? ☐ Yes ☒ Does Not Apply

Did you comply with the EIC due diligence knowledge requirements? ☐ Yes ☒ No

i To comply with the EIC knowledge requirement, you must not know or have reason to know that any information used to determine the taxpayer's eligibility for, and the amount of, the EIC is incorrect. You must not ignore the implications of information furnished to or known by you, and you must make reasonable inquiries if the information furnished appears to be incorrect, inconsistent, or incomplete. At the time you make these inquiries, you must document in your files the inquiries you made and the taxpayer's responses.

Records

Did you keep the records found below? ☐ Yes ☒ No

i --Form 8867 (or your own form or files).
--The EIC worksheet(s) or your own worksheet(s).
--Record of how, when, and from whom the information used to prepare the form and worksheet(s) was obtained.

Documents Used To Confirm Business Existence And Income

☐ Business License

☐ Forms 1099

☐ Records of gross receipts provided by taxpayer

☐ Taxpayer summary of Income

☐ Records of expenses provided by taxpayer

☐ Taxpayer summary of expenses

☐ Bank Statements

☐ Reconstructions of income and expenses

☐ Other

☐ Did not rely on any documents, but made notes in file

☒ Did not rely on any documents

Answer according to the situation

Answer YES

Answer "Does Not Apply"

Answer NO

Answer NO

Selecting No will not prohibit the return from being electronically filed. The Form 8867 is not included in the forms that have to be e-filed.

Answer "Did not rely on any documents."

Qualifying Child #1 - MORRIS PETERSON 013-00-0002

Is this child currently, or intended to be, a qualifying child on any other individual's tax return? ☐ Yes ☒ No

Qualifying Child #2 - KAREN VASQUEZ 015-00-0002

Is this child currently, or intended to be, a qualifying child on any other individual's tax return? ☐ Yes ☒ No

Qualifying Child #3 - BEVERLY DANIELS 014-00-0002

Is this child currently, or intended to be, a qualifying child on any other individual's tax return? ☐ Yes ☒ No

Qualifying children who are NOT the taxpayer's son or daughter (MORRIS PETERSON, KAREN VASQUEZ)

Did you ask why the parents were not claiming the child and document the answer? ☐ Yes ☒ No

Documents used to determine Residency

☐ School records or statement

☐ Landlord or property management statement

☐ Health care provider statement

☐ Medical records

☐ Child care provider records

☐ Placement agency statement

☐ Social service records or statement

☐ Place of worship statement

☐ Indian tribal official statement

☐ Employer Statement

☐ Other

☐ Did not rely on any documents, but made notes in file

☒ Did not rely on any documents

Documents used to determine Disability (KAREN VASQUEZ)

☐ Doctor Statement

☐ Other Health care provider statement

☐ Social services agency or program statement

☐ Other

☐ Did not rely on any documents, but made notes in file

☒ Did not rely on any documents

Answer NO even if taxpayer would win the tie-breaker. If answer would be YES, change it in Dependents Section.

Answer "Did not rely on any documents."

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NOTE: Quality Site Requirement 2 – Intake/Interview & Quality Review Process, states:

All IRS tax law-certified volunteers are required to exercise due diligence. This means, as a volunteer, you are required to do your part when preparing or quality reviewing a tax return to ensure the information on the tax return is correct and complete. Doing your part includes: confirming a taxpayer's (and spouse, if applicable) identity and providing top-quality service by helping them understand and meet their tax responsibilities.

Generally, as an IRS tax law-certified volunteer, you can rely in good faith on information from a taxpayer without requiring documentation as verification. However, part of due diligence requires asking a taxpayer to clarify information that may appear to be inconsistent or incomplete. When reviewing information for its accuracy, you need to ask yourself if the information is unusual or questionable.