

(EIC) ALTERNATE ELIGIBILITY RECORD WORKSHEET (Due Diligence)

QuikCash\$Taxes

All questions should be asked and this form shall be filled out by tax preparer.

In accordance with Internal Revenue Service (IRS) Bulletin 97-65 and Internal Revenue Code (IRC) L6695-2, this form serves as an Alternate Eligibility Checklist, and as such may be used IN LIEU OF other forms of Due Diligence, including Form 8867. Maintain this form with your client files.

HEAD OF HOUSEHOLD (H/H) ELIGIBILITY

You may file Head of Household if you can answer YES to ALL the following questions. (See Publication 17, Chapter 2 & 3)

- YES NO You are unmarried, or are considered unmarried on the last day of the year.
- YES NO You paid more than half the cost of keeping up a home for the year.
- YES NO A qualifying person (see definition below) lived with you in the home for more than half the year (except for temporary absences, such as school), and you can claim an exemption for him/her,
except as noted under Category 3 below.

A qualifying person is your (See Table 2-1, Publication 17)

1. A qualifying relative such as a parent, grandparent, brother, sister, stepbrother, stepsister, stepmother, stepfather, mother-in-law, father-in-law, half-brother, half-sister, son-in-law, daughter-in-law, uncle, aunt, nephew, or niece who is related to you by blood and lived with you for the entire year.
2. Child, grandchild, stepchild, or adopted child. (Note: Is a qualifying child even if you cannot claim an exemption for the child)
3. Eligible foster child. (Note: For eligibility for dependency only a foster child is a child who is in your care, that you care as your own child, and who lived with you for the entire year. It does not matter how the child became a member of the household.

EARNED INCOME CREDIT (EIC) ELIGIBILITY

You may claim the EIC if you can answer YES to ALL 4 tests below. (See Publication 17, Chapter 36)

1. Relationship Test

- YES NO Your child/children is/are one of the following; a son, daughter, adopted child, stepchild, grandchild, or eligible foster child, or is our brother, sister, stepbrother, stepsister (or the child or grandchild of your brother, sister, stepbrother, or stepsister, and you care for it/them as you would your own child.

2. Age Test

- YES NO Your child/children is/are under 19 years of age at the end of the year, or is under 24 years of age at the end of the year and is a full-time student, or was permanently and totally disabled at any time during the tax year, regardless of age.

3. Residency Test

- YES NO Your child/children lived with you for more than half the year (or the whole year if an eligible foster child)
- YES NO Your home is in the United States.

4. Qualifying Child of Another Test

- YES NO If your child/children is/are the qualifying child/children of another individual, you are the only person claiming the credit for that/those child/children during the tax year. (Note: If the answer to this test is NO, refer to the tiebreaker rule. You may still be able to take the credit

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ADDITIONAL EIC DUE DILIGENCE

If you are claiming this Child only, why is the other parent not claiming the Child?

Did you look at the dependent Birth certificate or Social Security card?

Does the other Parent live in same residence as the Mother/Father that is claiming the Child?

If it is a Niece, Nephew, Brother or Sister that is being claimed, does the Mother/Father live at the same address?

Who is keeping the Child while you are at work?

Customer Signature _____ Date _____
(By signing this form I attest that my tax preparer asked me all questions on this form)

Preparer Signature _____