

# EIC Due Diligence Assistant

(Keep for your records)

**2017**

Name(s) as shown on return

Tax ID Number

## Part II Taxpayers With a Child

	Child 1	Child 2	Child 3
<p><b>Caution:</b> If there is more than one child, complete lines 8 through 14 for one child before going to the next column.</p>			
8 Child's name . . . . .			
9 Is the child the taxpayer's son, daughter, stepchild, foster child, brother, sister, stepbrother, stepsister, half brother, half sister, or a descendant of any of them? . .	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
10 Was the child unmarried at the end of 2017? If " <b>No</b> " and the child filed a return for any reason other than to claim a refund, the child is not the taxpayer's qualifying child.	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
11 Did the child live with the taxpayer in the United States for over half of 2017? . . .	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
12 Was the child (at the end of 2017) -			
<ul style="list-style-type: none"> <li>• Under age 19 and younger than the taxpayer (or the taxpayer's spouse, if the taxpayer files jointly),</li> <li>• Under age 24, a student (defined in the instructions), and younger than the taxpayer (or the taxpayer's spouse, if the taxpayer files jointly), or</li> <li>• Any age and permanently and totally disabled? . . . . .</li> </ul>	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
<ul style="list-style-type: none"> <li>▶ If you checked "<b>Yes</b>" on lines 9, 10, 11, and 12, the child is the taxpayer's qualifying child; go to line 13a. If you checked "<b>No</b>" on line 9, 10, 11, or 12, the child is not the taxpayer's qualifying child.</li> </ul>			
13a Do you or the taxpayer know of another person who could check " <b>Yes</b> " on lines 9, 10, 11, and 12 for the child? . . . . .	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
<ul style="list-style-type: none"> <li>▶ If you checked "<b>No</b>" on line 13a, go to line 14. Otherwise, go to line 13b.</li> </ul>			
b Enter the child's relationship to the other person(s) . . . . .			
c Under the tiebreaker rules, is the child treated as the taxpayer's qualifying child? . . . . .	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
<ul style="list-style-type: none"> <li>▶ If you checked "<b>Yes</b>" on line 13c, go to line 14. If you checked "<b>No</b>," the taxpayer <b>cannot</b> take the EIC based on this child and cannot take the EIC for taxpayers who do not have a qualifying child. If you checked "<b>Don't know</b>," explain to the taxpayer that, under the tiebreaker rules, the taxpayer's EIC and other tax benefits may be disallowed. Then, if the taxpayer wants to take the EIC based on this child, complete lines 14 and 15. If not, and there are no other qualifying children, the taxpayer cannot take the EIC, including the EIC for taxpayers without a qualifying child; do not complete Part III.</li> </ul>	<input type="checkbox"/> Don't know	<input type="checkbox"/> Don't know	<input type="checkbox"/> Don't know
14 Does the qualifying child have an SSN that allows him or her to work and is valid for EIC purposes? . . . . .	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
<ul style="list-style-type: none"> <li>▶ If you checked "<b>No</b>" on line 14, the taxpayer <b>cannot</b> take the EIC based on this child and cannot take the EIC available to taxpayers without a qualifying child. If there is more than one child, complete lines 8 through 14 for the other child(ren) (but for no more than three qualifying children). If you checked "<b>Yes</b>" on line 14, continue.</li> </ul>			
15 If the qualifying child was not the taxpayer's son or daughter, do you know or did you ask why the parents were not claiming the child? . . . . .	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
	<input type="checkbox"/> Does not apply	<input type="checkbox"/> Does not apply	<input type="checkbox"/> Does not apply
16 Are the taxpayer's <b>earned income</b> and <b>adjusted gross income</b> each less than the limit that applies to the taxpayer for 2017? . . . . .	<input type="checkbox"/> Yes <input type="checkbox"/> No		
<ul style="list-style-type: none"> <li>▶ If you checked "<b>No</b>" on line 15, <b>stop</b>; the taxpayer <b>cannot</b> take the EIC. If you checked "<b>Yes</b>" on line 15, the taxpayer can take the EIC. Complete <b>Schedule EIC</b> and attach it to the taxpayer's return. If there are two or three qualifying children with valid SSNs, list them on Schedule EIC in the same order as they are listed here. If the taxpayer's EIC was reduced or disallowed for a year after 1996, see Pub. 596 to see if <b>Form 8862</b> must be filed.</li> </ul>			

Taxpayer's Initials \_\_\_\_\_ Spouse's Initials \_\_\_\_\_