Prepare, Print, and E-File Your Federal Tax Return for FREE!!

Go to www.FreeTaxUSA.com to start your free return today!
Paid Preparer’s Earned Income Credit Checklist

To be completed by preparer and filed with Form 1040, 1040A, or 1040EZ.

Information about Form 8867 and its separate instructions is at www.irs.gov/form8867.

Part I  All Taxpayers

1. Enter preparer’s name and PTIN ►

2. Is the taxpayer’s filing status married filing separately?
   ▶ If you checked “Yes” on line 2, stop; the taxpayer cannot take the EIC. Otherwise, continue.

3. Does the taxpayer (and the taxpayer’s spouse if filing jointly) have a social security number (SSN) that allows him or her to work and is valid for EIC purposes? See the instructions before answering.
   ▶ If you checked “No” on line 3, stop; the taxpayer cannot take the EIC. Otherwise, continue.

4. Is the taxpayer (or the taxpayer’s spouse if filing jointly) filing Form 2555 or 2555-EZ (relating to the exclusion of foreign earned income)?
   ▶ If you checked “Yes” on line 4, stop; the taxpayer cannot take the EIC. Otherwise, continue.

5a. Was the taxpayer (or the taxpayer’s spouse) a nonresident alien for any part of 2015?
   ▶ If you checked “Yes” on line 5a, go to line 5b. Otherwise, skip line 5b and go to line 6.

b. Is the taxpayer’s filing status married filing jointly?
   ▶ If you checked “Yes” on line 5a and “No” on line 5b, stop; the taxpayer cannot take the EIC. Otherwise, continue.

6. Is the taxpayer’s investment income more than $3,400? See the instructions before answering.
   ▶ If you checked “Yes” on line 6, stop; the taxpayer cannot take the EIC. Otherwise, continue.

7. Could the taxpayer be a qualifying child of another person for 2015? If the taxpayer’s filing status is married filing jointly, check “No.” Otherwise, see instructions before answering.
   ▶ If you checked “Yes” on line 7, stop; the taxpayer cannot take the EIC. Otherwise, go to Part II or Part III, whichever applies.

For Paperwork Reduction Act Notice, see separate instructions.
## Part II: Taxpayers With a Child

### Caution: If there is more than one child, complete lines 8 through 14 for one child before going to the next column.

<table>
<thead>
<tr>
<th>Child</th>
<th>Child 2</th>
<th>Child 3</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Child's name ....................</th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>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?</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Yes</td>
<td>No</td>
<td>Yes</td>
<td>No</td>
</tr>
<tr>
<td>-------</td>
<td>-------</td>
<td>-------</td>
<td>-------</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Was the child unmarried at the end of 2015?</th>
</tr>
</thead>
<tbody>
<tr>
<td>Yes</td>
</tr>
<tr>
<td>-------------------------------------------</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Did the child live with the taxpayer in the United States for over half of 2015?</th>
</tr>
</thead>
<tbody>
<tr>
<td>Yes</td>
</tr>
<tr>
<td>-------------------------------------------</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Was the child (at the end of 2015)—</th>
</tr>
</thead>
<tbody>
<tr>
<td>• Under age 19 and younger than the taxpayer (or the taxpayer’s spouse, if the taxpayer files jointly),</td>
</tr>
<tr>
<td>• 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</td>
</tr>
<tr>
<td>• Any age and permanently and totally disabled?</td>
</tr>
<tr>
<td>Yes</td>
</tr>
<tr>
<td>-------------------------------------------</td>
</tr>
</tbody>
</table>

- If you checked “Yes” on lines 9, 10, 11, and 12, the child is the taxpayer’s qualifying child; go to line 13a. If you checked “No” on line 9, 10, 11, or 12, the child is not the taxpayer’s qualifying child; see the instructions for line 12.

### 13a Do you or the taxpayer know of another person who could check “Yes” on lines 9, 10, 11, and 12 for the child? (If the only other person is the taxpayer’s spouse, see the instructions before answering.)

| Yes | No | Yes | No | Yes | No |
|-------------------------------------------|

- If you checked “Yes” on line 13a, go to line 14. Otherwise, go to line 13b.

<table>
<thead>
<tr>
<th>Enter the child’s relationship to the other person(s)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Yes</td>
</tr>
</tbody>
</table>

### 13b Under the tiebreaker rules, is the child treated as the taxpayer’s qualifying child? See the instructions before answering.

<table>
<thead>
<tr>
<th>Don’t know</th>
<th>Don’t know</th>
<th>Don’t know</th>
</tr>
</thead>
</table>

- If you checked “Yes” on line 13c, go to line 14. If you checked “No,” the taxpayer cannot take the EIC based on this child and cannot take the EIC for taxpayers who do not have a qualifying child. If there is more than one child, see the Note at the bottom of this page. If you checked “Don’t know,” 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. If there is more than one child, see the Note at the bottom of this page.

### 14 Does the qualifying child have an SSN that allows him or her to work and is valid for EIC purposes? See the instructions before answering.

| Yes | No | Yes | No | Yes | No |
|-------------------------------------------|

- If you checked “No” on line 14, the taxpayer cannot 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, see the Note at the bottom of this page. If you checked “Yes” on line 14, continue.

### 15 Are the taxpayer’s earned income and adjusted gross income each less than the limit that applies to the taxpayer for 2015? See instructions.

<table>
<thead>
<tr>
<th>Yes</th>
<th>No</th>
</tr>
</thead>
</table>

- If you checked “No” on line 15, stop; the taxpayer cannot take the EIC. If you checked “Yes” on line 15, the taxpayer can take the EIC. Complete Schedule EIC 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 Form 8862 must be filed. Go to line 20.

### Note: 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).
Part III  
**Taxpayers Without a Qualifying Child**

16  Was the taxpayer's main home, and the main home of the taxpayer's spouse if filing jointly, in the United States for more than half the year? (Military personnel on extended active duty outside the United States are considered to be living in the United States during that duty period.) See the instructions before answering.

- ▶ If you checked “No” on line 16, stop; the taxpayer cannot take the EIC. Otherwise, continue.

17  Was the taxpayer, or the taxpayer’s spouse if filing jointly, at least age 25 but under age 65 at the end of 2015? See the instructions before answering.

- ▶ If you checked “No” on line 17, stop; the taxpayer cannot take the EIC. Otherwise, continue.

18  Is the taxpayer eligible to be claimed as a dependent on anyone else’s federal income tax return for 2015? If the taxpayer’s filing status is married filing jointly, check “No”.

- ▶ If you checked “Yes” on line 18, stop; the taxpayer cannot take the EIC. If you checked “Yes” on line 19, the taxpayer can take the EIC. If the taxpayer’s EIC was reduced or disallowed for a year after 1996, see Pub. 596 to find out if Form 8862 must be filed. Go to line 20.

19  Are the taxpayer’s earned income and adjusted gross income each less than the limit that applies to the taxpayer for 2015? See instructions.

- ▶ If you checked “No” on line 19, stop; the taxpayer cannot take the EIC. If you checked “Yes” on line 19, the taxpayer can take the EIC. If the taxpayer’s EIC was reduced or disallowed for a year after 1996, see Pub. 596 to find out if Form 8862 must be filed. Go to line 20.

Part IV  
**Due Diligence Requirements**

20  Did you complete Form 8867 based on current information provided by the taxpayer or reasonably obtained by you? See instructions.

- ▶ If you checked “Yes” on line 20, stop; you have not complied with all the due diligence requirements. You may have to pay a $505 penalty for each failure to comply.

21  Did you complete the EIC worksheet found in the Form 1040, 1040A, or 1040EZ instructions (or your own worksheet that provides the same information as the 1040, 1040A, or 1040EZ worksheet)? See instructions.

- ▶ If you checked “No” on line 21, stop; you have not complied with all the due diligence requirements. You may have to pay a $505 penalty for each failure to comply.

22  If any 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?

- ▶ If you checked “Yes” on line 22, stop; you have not complied with all the due diligence requirements. You may have to pay a $505 penalty for each failure to comply.

23  If the answer to question 13a is “Yes” (indicating that the child lived for more than half the year with someone else who could claim the child for the EIC), did you explain the tiebreaker rules and possible consequences of another person claiming your client’s qualifying child?

- ▶ If you checked “No” on line 23, stop; you have not complied with all the due diligence requirements. You may have to pay a $505 penalty for each failure to comply.

24  Did you ask this taxpayer any additional questions that are necessary to meet your knowledge requirement? See the instructions before answering.

To comply with the EIC knowledge requirement, you must not know or have reason to know that any information you used to determine the taxpayer’s eligibility for, and the amount of, the EIC is incorrect. You may not ignore the implications of information furnished to you or known by you, and you must make reasonable inquiries if the information furnished to you 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.

25  Did you document (a) the taxpayer’s answer to question 22 (if applicable), (b) whether you explained the tiebreaker rules to the taxpayer and any additional information you got from the taxpayer as a result, and (c) any additional questions you asked and the taxpayer’s answers?

- ▶ You have not complied with all the due diligence requirements. You may have to pay a $505 penalty for each failure to comply.
Part V  Documents Provided to You

26  Identify below any document that the taxpayer provided to you and that you relied on to determine the taxpayer’s EIC eligibility. Check all that apply. Keep a copy of any documents you relied on. See the instructions before answering. If there is no qualifying child, check box a. If there is no disabled child, check box o.

Residency of Qualifying Child(ren)

☐ a  No qualifying child
☐ b  School records or statement
☐ c  Landlord or property management statement
☐ d  Health care provider statement
☐ e  Medical records
☐ f  Child care provider records
☐ g  Placement agency statement
☐ h  Social service records or statement
☐ i  Place of worship statement
☐ j  Indian tribal official statement
☐ k  Employer statement
☐ l  Other (specify) ▼

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

Disability of Qualifying Child(ren)

☐ o  No disabled child
☐ p  Doctor statement
☐ q  Other health care provider statement
☐ r  Social services agency or program statement
☐ s  Other (specify) ▼

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

27  If a Schedule C is included with this return, identify below the information that the taxpayer provided to you and that you relied on to prepare the Schedule C. Check all that apply. Keep a copy of any documents you relied on. See the instructions before answering. If there is no Schedule C, check box a.

Documents or Other Information

☐ a  No Schedule C
☐ b  Business license
☐ c  Forms 1099
☐ d  Records of gross receipts provided by taxpayer
☐ e  Taxpayer summary of income
☐ f  Records of expenses provided by taxpayer
☐ g  Taxpayer summary of expenses
☐ h  Bank statements
☐ i  Reconstruction of income and expenses
☐ j  Other (specify) ▼

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