

John La Tour, CPA
Earned Income Credit Worksheet Part 1
Taxpayer (and spouse if filing jointly)

Taxpayer Name _____

Taxpayer SS# _____

	<u>Taxpayer</u>	<u>Spouse</u>
1. Are you a U.S. citizen or resident alien? (A non-resident alien doesn't have a green card or resident alien status. A resident alien is treated as a U. S. citizen for tax purposes.)		
2. Are you the only person who can claim you as a dependent on a federal income tax return this year?		
3. Was your main home, and the main home of your spouse if filing jointly, in the U.S. for more than half the year?		
4. Is the income you are reporting only from wages reported on a W2 form? If the answer is NO, please complete Part 5 of this form – EIC Schedule C Income		

SPECIAL NOTE: If you claimed Earned Income Credit on a return after 1996 and that was reduced or disallowed for any reason other than a math or clerical error, and you meet all the requirements and want to claim EIC on the current year return, you must complete Form 8862.

Under penalties of perjury, I, the undersigned taxpayer, declare and affirm that I have provided the answers to and/or supplied documentation to obtain the answers to the above questions. The above answers, whether supplied or derived during my tax preparer's interview are true, correct, and complete. Furthermore, I, the undersigned, understand and acknowledge that the IRS is randomly reviewing returns that apply for earned income credit. I understand and acknowledge that this IRS review might delay, reduce or preclude my refund. I agree that so long as John La Tour, CPA has acted in a fair and reasonable manner that I will not hold it liable for delays caused by the IRS or its review process.

Signature of Taxpayer Date

Signature of Spouse (if filing jointly) Date

John La Tour, CPA
Earned Income Credit Worksheet Part 2
Taxpayers with a dependent or dependents

Taxpayer Name _____

Taxpayer SS# _____

	<u>Dependent 1</u>	<u>Dependent 2</u>	<u>Dependent 3</u>	<u>Dependent 4</u>
5. Is this dependent 19 or younger? If the answer is NO, you must also complete questions on Part 3 of this form				
6. Did this dependent live with you in the U.S. for more than half the year?				
7. If this dependent is not your son or daughter, how is this dependent related to you?				
8. If this dependent is your brother, sister, niece, nephew, grandchild, or great-grandchild if the IRS requests it, can you provide a birth certificate that verifies your relationship to the child?				
9. If the dependent is your step-child, step-grandchild or step-great-grandchild if the IRS requests it, can you provide a birth certificate and marriage certificate verifying your relationship to the child?				
10. If the dependent is an adopted child, is the adoption final or pending? If the adoption is pending, do you have a letter from an authorized adoption agency?				
11. If the dependent is a foster child, do you have a letter from the authorized placement agency or applicable court document?				

12. If the dependent is NOT living with the biological parent(s), where is the parent?	Mother: Father:	Mother: Father:	Mother: Father:	Mother: Father:
13. Why are the dependent's biological parents not claiming them on their federal tax return?				
14. Is your adjusted gross income (AGI) higher than the AGI of the parent who is not claiming this dependent on their federal tax return?				
15. If your relationship to the dependent is other than son or daughter, can you provide any of the following documentation to prove that the dependent lived with you more than half of the year? (More than one type of documentation may be required by the IRS.) School records, Medical records, Letter (on official letterhead from school, medical provider, social service agency, place of worship or other acceptable entity), Social service records, or Daycare records				

SPECIAL NOTE: If you are claiming someone who lived more than half the year with someone else who could claim the dependent for earned income credit and the IRS imposes the tiebreaker rule, you may lose your earned income credit status and endanger your ability to claim this credit in the future.

Under penalties of perjury, I, the undersigned taxpayer, declare and affirm that I have provided the answers to and/or supplied documentation to obtain the answers to the above questions. The above answers, whether supplied or derived during my tax preparer's interview are true, correct, and complete. Furthermore, I, the undersigned, understand and acknowledge that the IRS is randomly reviewing returns that apply for earned income credit. I understand and acknowledge that this IRS review might delay, reduce or preclude my refund. I agree that so long as John La Tour, CPA has acted in a fair and reasonable manner that I will not hold it liable for delays caused by the IRS or its review process.

Signature of Taxpayer

Date

Signature of Spouse (if filing jointly)

Date

John La Tour, CPA
Earned Income Credit Worksheet Part 3
Taxpayers with dependent over the age of 18

Taxpayer Name _____

Taxpayer SS# _____

	<u>Dependent 1</u>	<u>Dependent 2</u>	<u>Dependent 3</u>	<u>Dependent 4</u>
16. Did the dependent earn less than \$3,900 during the tax period?				
17. Is the dependent a student and under the age of 24?				
18. What school does the dependent attend?				
19. 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. The months do not have to be consecutive.)				

Under penalties of perjury, I, the undersigned taxpayer, declare and affirm that I have provided the answers to and/or supplied documentation to obtain the answers to the above questions. The above answers, whether supplied or derived during my tax preparer's interview are true, correct, and complete. Furthermore, I, the undersigned, understand and acknowledge that the IRS is randomly reviewing returns that apply for earned income credit. I understand and acknowledge that this IRS review might delay, reduce or preclude my refund. I agree that so long as John La Tour, CPA has acted in a fair and reasonable manner that I will not hold it liable for delays caused by the IRS or its review process.

Signature of Taxpayer

Date

Signature of Spouse (if filing jointly)

Date

John La Tour, CPA
Earned Income Credit Worksheet Part 4
Taxpayers with dependent with a permanent or total disability

Taxpayer Name _____

Taxpayer SS# _____

	<u><i>Dependent 1</i></u>	<u><i>Dependent 2</i></u>	<u><i>Dependent 3</i></u>	<u><i>Dependent 4</i></u>
20. What type of disability does the dependent have?				
21. Does the dependent receive SSI or other disability payments?				
22. Do you have a letter from the dependent's doctor, other healthcare provider or any social service program or agency verifying that the dependent is permanently or totally disabled?				

Under penalties of perjury, I, the undersigned taxpayer, declare and affirm that I have provided the answers to and/or supplied documentation to obtain the answers to the above questions. The above answers, whether supplied or derived during my tax preparer's interview are true, correct, and complete. Furthermore, I, the undersigned, understand and acknowledge that the IRS is randomly reviewing returns that apply for earned income credit. I understand and acknowledge that this IRS review might delay, reduce or preclude my refund. I agree that so long as John La Tour, CPA has acted in a fair and reasonable manner that I will not hold it liable for delays caused by the IRS or its review process.

Signature of Taxpayer

Date

Signature of Spouse (if filing jointly)

Date

John La Tour, CPA
Earned Income Credit Worksheet Part 5
Schedule C Income

Taxpayer Name _____

Taxpayer SS# _____

If a Schedule C (self-employed, small business income) is included with your return, which documents are you providing to confirm the existence of the business and to figure the amount of Schedule C income and expenses reported on the return. Check all that apply:

- Business license
- Forms 1099
- Records of gross receipts provided by the taxpayer
- Taxpayer summary of income
- Records of expenses provided by the taxpayer
- Taxpayer summary of expenses
- Bank Statements
- Reconstruction of income and expenses
- Did not rely on any documents, but made notes in the file
- Did not rely on any documents
- Other: _____

Under penalties of perjury, I, the undersigned taxpayer, declare and affirm that I have provided the answers to and/or supplied documentation to obtain the answers to the above questions. The above answers, whether supplied or derived during my tax preparer's interview are true, correct, and complete. Furthermore, I, the undersigned, understand and acknowledge that the IRS is randomly reviewing returns that apply for earned income credit. I understand and acknowledge that this IRS review might delay, reduce or preclude my refund. I agree that so long as John La Tour, CPA has acted in a fair and reasonable manner that I will not hold it liable for delays caused by the IRS or its review process.

Signature of Taxpayer

Date

Signature of Spouse (if filing jointly)

Date

s