

YOUR NAME \_\_\_\_\_

TAX YEAR 2022

886- EIC

**Please answer the questions below and sign the bottom of the form**

Do you and your spouse have a social security number that allows you to work and is valid for EIC purposes?	YES	NO
Is your investment income more than <b>\$10,000</b> ?	YES	NO
Could you or your spouse be a qualifying child of another person for <b>2022</b> ?	YES	NO
Taxpayers with self-employment income - how long have you owned your business.		
What can you provide to substantiate your business income.		
Who maintains the business records?		
Do you maintain separate accounts for personal and business?	YES	NO

	CHILD 1	CHILD 2	CHILD 3
Child name & relationship to taxpayer			
Can another person claim child as a qualifying child?	YES NO	YES NO	YES NO
Does child have a valid social security number?	YES NO	YES NO	YES NO
How much did the dependent have in income?			
<b>Additional questions</b>			
Did the child live with you for more than 1/2 the year?	YES NO	YES NO	YES NO
What dates did the child live with you?			
If not biological child - Where are the parents?			
Do they provide for any support for child?	YES NO	YES NO	YES NO
Are the parents qualified to claim the child?	YES NO	YES NO	YES NO

**Documentation needed**

\_\_\_\_ Birth Certificate or Social Security Card  
 \_\_\_\_ School Records, Medical Records, Daycare records

SIGNATURE \_\_\_\_\_

DATE \_\_\_\_\_

**886- EIC**

&gt; 886 H EIC SUPPLEMENT

**Tiebreaker Rules:** If the child is a qualifying child for two or more persons, only one of them can treat that child as a qualifying child. To determine which person can claim the child, the following rules below apply:

-If only one of the persons is the child parent, the child is treated as the qualifying child of that parent.

-If the parents do not file a joint return 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 during the year. If the child live 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 the year.

-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 the year.

-If a parent can claim the child as a qualifying child but no parent claims the child, the child is treated as the qualifying child of the person who had the highest AGI for the year, 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.