

Advisor Tax Services 2018 Dependent/Refundable Credits Questionnaire

This must be filled out if you are claiming dependency exemptions in 2018.

Name (T) _____ Signature _____ Date ___/___/___
Name (S) _____ Signature _____ Date ___/___/___

List all dependents that you wish to claim an exemption for in 2018 (children, relatives, significant others, etc.):
Please provide us with copies of social security cards and birth certificates for each NEW dependent.

Name	Relationship	Dates lived in household	Dates lived at college (if applicable)
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____

All clients circle Y, N or N/A for all questions

At any time during 2018, did/do you or your spouse ...

1. Y N wish to claim an exemption for a dependent not living with you more than 1/2 of year (ex. college student) ?
2. Y N have shared custody of 1 or more dependent children with a non-spouse or ex-spouse ?
3. Y N N/A if yes to previous question, are you the custodial parent ? (i.e. the child spent over 1/2 of overnights with you)
4. Y N N/A if no to question #3, do you have a signed form 8332 from the custodial parent ?

NOTE: a non-custodial parent must include with the tax return a form 8332 signed by the custodial parent in order to claim an exemption and child tax credit. This rule applies regardless of what a divorce decree / court order allows.

5. Y N grant a dependency exemption as custodial parent to a non-custodial parent using form 8332 ?
6. Y N N/A if you were not married at the end of the year, did the child(s) other parent live with you during the year ?
7. Y N anyone else besides parents & siblings live with the child(s) during the year (relatives, significant other, etc.) ?
8. N/A if yes to previous 2 questions, what part of year did they live with you & child(s) ? _____

NOTE: unmarried parents who live together with their dependent children for more than half of the year may choose which parent claims the exemption for each child and any related credits (see tiebreaker rules ahead)

9. Y N wish to remove an exemption for a dependent claimed last year ? if yes, name _____
10. Y N 1 or more dependent children have income ? if yes, do not let them file a tax return on their own until they have checked with us
11. Y N N/A if yes to previous question, did they have investment income greater than \$2,100 ?
12. Y N contribute to an FSA at work for child/dependent care benefits (amount shows in box 10 of W2) ?
13. Y N pay for child or disabled dependent care either directly or using funds from an FSA ? (can include after-school programs, dance academy, marshal arts, day camps, etc. but no overnight camps). If yes, you will need to provide us with name, address and SS#/EIN# of each provider (we have many already).
14. Y N have or can you obtain documents that could be used to prove to IRS that your dependent(s) resided with you for more than 6 months during the year ?

Acceptable documents that can be used include (but are not limited to) the following:

School records or statement	Medical records	Social service records or statement
Health care provider statement	Employer statement	Landlord or property management statement
Placement agency statement	Place of worship statement	Child care provider record

15. Y N N/A ??? If the Tiebreaker rules explained on the next page were to apply, would you still be eligible to claim the dependency exemption and/or EIC ?

From IRS Publication 596:

Sometimes a child meets the tests to be a qualifying child of more than one person. However, only one of these persons can actually treat the child as a qualifying child. Only that person can use the child as a qualifying child to take all of the following tax benefits (provided the person is eligible for each benefit).

The exemption for the child.

The child tax credit.

Head of household filing status.

The credit for child and dependent care expenses.

The exclusion for dependent care benefits.

The Earned Income Credit (EIC)

The other person cannot take any of these benefits based on this qualifying child. In other words, you and the other person cannot agree to divide these tax benefits between you. The other person cannot take any of these tax benefits unless he or she has a different qualifying child. The tiebreaker rules, which follow, explain who, if anyone, can claim the EIC when more than one person has the same qualifying child. However, the tiebreaker rules don't apply if the other person is your spouse and you file a joint return.

Tiebreaker rules:

To determine which person can treat the child as a qualifying child to claim the six tax benefits just listed, the following tiebreaker rules apply.

If only one of the persons is the child's parent, the child is treated as the qualifying child of the parent.

If the parents file a joint return together and can claim the child as a qualifying child, the child is treated as the qualifying child of the parents.

If the parents don't file a joint return together 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 lived 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 does so claim 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. If the child's parents file a joint return with each other, this rule can be applied by treating the parents' total AGI as divided evenly between them.

Subject to these tiebreaker rules, you and the other person may be able to choose which of you claims the child as a qualifying child. If you cannot claim the EIC because your qualifying child is treated under the tiebreaker rules as the qualifying child of another person for 2018, you may be able to take the EIC using a different qualifying child.

Final note: If the child is the qualifying child for more than one person (ex. unmarried parents) then the tiebreaker rules **do not apply** if those individuals actually choose who is claiming the child.