

The scenario continues. Kyle B. Evans is a single parent. He claims his daughter, Julie, as a dependent on his tax return.

Determine whether Kyle is eligible to take the credit by completing the EIC eligibility questions in the instructions for line 40 of Form 1040A.

Complete **Steps 3 and 4** of the *To Take the EIC* steps.

Without closing the PDF window, return to the lesson screen and click Check My Answer.

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Step 3 Qualifying Child

A qualifying child for the EIC is a child who is your...

Son, daughter, stepchild, foster child, brother, sister, stepbrother, stepsister, or a descendant of any of them (for example, your grandchild, niece, or nephew)

AND

was ...

Under age 19 at the end of 2008

or

Under age 24 at the end of 2008 and a student (see page 41)

or

Any age and permanently and totally disabled (see page 41)

AND

who...

Lived with you in the United States for more than half of 2008.

If the child did not live with you for the required time, see *Exception to time lived with you* that begins on page 40.



If the child meets the conditions to be a qualifying child of any other person (other than your spouse if filing a joint return) for 2008, or the child was married, see page 41.

- Do you have at least one child who meets the conditions to be your qualifying child?
 - Yes.** The child must have a valid social security number as defined on page 41 unless the child was born and died in 2008. Go to question 2.
 - No.** Skip question 2; go to Step 4.

- Could you, or your spouse if filing a joint return, be a qualifying child of another person in 2008?
 - Yes.** You cannot take the credit. Enter "No" to the left of the entry space for line 40a.
 - No.** Skip Step 4; go to Step 5 on page 40.

Step 4 Filers Without a Qualifying Child

- Is the amount on Form 1040A, line 22, less than \$12,880 (\$15,880 if married filing jointly)?
 - Yes.** Continue
 - No.** You cannot take the credit.
- Could you, or your spouse if filing a joint return, be a qualifying child of another person in 2008?
 - Yes.** You cannot take the credit. Enter "No" to the left of the entry space for line 40a.
 - No.** Continue
- Can you, or your spouse if filing a joint return, be claimed as a dependent on someone else's 2008 tax return?
 - Yes.** You cannot take the credit.
 - No.** Continue
- Were you, or your spouse if filing a joint return, at least age 25 but under age 65 at the end of 2008?
 - Yes.** Continue
 - No.** You cannot take the credit.
- Was your home, and your spouse's if filing a joint return, in the United States for more than half of 2008? Members of the military stationed outside the United States, see page 41 before you answer.
 - Yes.** Go to Step 5 on page 40.
 - No.** You cannot take the credit. Enter "No" to the left of the entry space for line 40a.

DRAFT