

## Paid Preparer's Child Tax Credit Checklist

▶ **Do not send to the IRS. Keep for your records.**

**Note.** If there is more than one child, complete lines 1 through 21 (or until instructed to stop) for one child before going to the next column. After completing lines 1 through 21 for each child, continue to line 22.

	Child A	Child B	Child C	Child D
<b>1</b> Enter preparer's name and PTIN ▶				
<b>2</b> Child's name . . . . .				
<b>3</b> 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 (for example, a grandchild, niece, or nephew)?  <b>Note.</b> See <i>Relationship Test</i> in Pub. 501 before answering this question.	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
<b>4</b> Was the child under age 17 at the end of 2013?	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
<b>5</b> Did the child live with the taxpayer for more than half of 2013?  <b>Note.</b> See <i>Residency Test</i> in Pub. 501 before answering this question.	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No

If you checked "No" on line 3, 4, or 5 for a child, (STOP); the taxpayer **cannot** use that child to claim the child tax credit. Otherwise, continue to line 6.

<b>6</b> Did the child provide over half of his or her own support for 2013?  <b>Note.</b> See <i>Support Test (To Be a Qualifying Child)</i> in Pub. 501 before answering this question.	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
<b>7</b> Is the child filing a joint return for 2013?  <b>Note.</b> If the child is filing a joint return in 2013 only to claim a refund of estimated or withheld taxes, check "No." See <i>Joint Return Test (To Be a Qualifying Child)</i> in Pub. 501.	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
<b>8</b> Can the child be the qualifying child of any other person for 2013?  <b>Note.</b> See <i>Special Rule for Qualifying Child of More Than One Person</i> in Pub. 501 before answering this question.	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
<b>9</b> Could the taxpayer, or spouse if filing jointly, be claimed as a dependent on someone else's 2013 tax return?	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No

If you checked "Yes" on line 6, 7, 8, or 9 for a child, (STOP); the taxpayer **cannot** use that child to claim the child tax credit. Otherwise, continue to line 10.

<b>10</b> Is the child a citizen or national of the United States?	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
<b>11</b> Does the child have a social security number (SSN) or adoption taxpayer identification number (ATIN)?	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No

If you checked "Yes" on both line 10 and line 11 for a child, the child is a qualifying child for the child tax credit; skip to line 21 for that child. If you checked "Yes" on line 10 and "No" on line 11 for a child, (STOP); the taxpayer **cannot** claim the child tax credit for that child until the child has been assigned an SSN or ATIN. Otherwise, continue to line 12.

<b>12</b> Is the child a lawful permanent resident (green card holder)?	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
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If you checked "Yes" on both line 11 and line 12, skip to line 20 for that child. If you checked "Yes" on line 12 and "No" on line 11 for a child, (STOP); the taxpayer **cannot** claim the child tax credit for that child until the child has been assigned an SSN or ATIN. Otherwise, continue to line 13.

	Child A	Child B	Child C	Child D
<b>13</b> Does the child have an individual taxpayer identification number (ITIN)?	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No

If you checked "No" on both line 11 and line 13 for a child, <sup>(STOP)</sup>; the child is missing an identification number and **cannot** be used by the taxpayer to claim the child tax credit until the child has been assigned an SSN, ATIN, or ITIN. Otherwise, continue to line 14.

<b>14</b> Are all of the following true? <ul style="list-style-type: none"> <li>• The child is the legally adopted child of the taxpayer or is lawfully placed with the taxpayer for legal adoption.</li> <li>• The taxpayer is a citizen or national of the United States.</li> <li>• For the tax year, the child has the same main home as the taxpayer and is a member of the taxpayer's household.</li> </ul>	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
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If you checked "Yes" on line 14 for a child, that child is a qualifying child for the child tax credit; skip to line 21 for that child. Otherwise, continue to line 15.

<b>15</b> Was the child physically present in the United States at least 31 days during 2013?  <b>Caution.</b> Not all days that the child is physically present in the United States count as days of presence. See <i>Days of Presence in the United States</i> in Pub. 519 before answering this question.	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
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If you checked "No" on line 15 for a child, <sup>(STOP)</sup>; the taxpayer **cannot** use that child to claim the child tax credit. Otherwise, continue to line 16.

**16** Enter on lines 16a, 16b, and 16c, the number of days the child was physically present in the United States during the 3-year period that includes 2013, 2012, and 2011.

Count the days using the formula shown on each line.

<b>a</b> Enter the total of all days the child was present in 2013.				
<b>b</b> Enter 1/3 of the days the child was present in 2012.				
<b>c</b> Enter 1/6 of the days the child was present in 2011.				
<b>d</b> Total days present in the United States: Add lines 16a, 16b, and 16c.				


<b>17</b> Is the total on line 16d 183 days or greater?	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
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If you checked "No" on line 17 for a child, continue to line 18. Otherwise, skip to line 19.


<b>18</b> Are all of the following true? <ul style="list-style-type: none"> <li>• The child satisfies the requirements of the first-year choice.</li> <li>• A valid first-year election has been made by or on behalf of the child.</li> </ul> <b>Note.</b> See <i>First-Year Choice under Dual Status Aliens</i> in Pub. 519 before answering this question.	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
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If you checked "No" on line 18 for a child, <sup>(STOP)</sup>; the taxpayer **cannot** use that child to claim the child tax credit. Otherwise, continue to line 19.

	Child A	Child B	Child C	Child D
<b>19</b> Are all of the following true? <ul style="list-style-type: none"> <li>• The number of days on line 16a is less than 183.</li> <li>• The child has a tax home in a foreign country.</li> <li>• The child has a closer connection to that foreign country than to the United States.</li> </ul> <b>Note.</b> See <i>Closer Connection to a Foreign Country</i> in Pub. 519 before answering this question.	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No

If you checked "Yes" on line 19 for a child, ; the taxpayer **cannot** use that child to claim the child tax credit. Otherwise, continue to line 20.

<b>20</b> Is the child considered a nonresident alien under an income tax treaty between the United States and another country?	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
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If you checked "Yes" on line 20 for a child, ; the taxpayer **cannot** use that child to claim the child tax credit. Otherwise, continue to line 21.

<b>21</b> <b>Qualifying child for the child tax credit.</b> If you were instructed to continue or skip to this line 21 for a child, check the box for that child.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
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**Due Diligence Documentation**

<b>22</b> Did you complete this checklist based on current information provided by the taxpayer or reasonably obtainable by you?	<input type="checkbox"/> Yes <input type="checkbox"/> No
<b>23</b> Did you complete the Child Tax Credit Worksheet found in the Form 1040, 1040A, or 1040NR instructions or, if necessary, in Publication 972?	<input type="checkbox"/> Yes <input type="checkbox"/> No
<b>24</b> If the answer to question 8 is "Yes" for any child, did you explain the tiebreaker rules and possible consequences of another person claiming your client's qualifying child?	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Does not apply

**You should not know or have reason to know that any information used to determine the taxpayer's eligibility to claim the child tax credit is incorrect. You should not ignore implications of information furnished to or known by you, and you should make reasonable inquiries if the information furnished appears to be incorrect, inconsistent, or incomplete. At the time you make these inquiries, you should document in your files the inquiries you made and the taxpayer's responses.**

<b>25</b> Did you document the additional questions you asked and your client's answers?	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Does not apply
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