



Tax year 2023 ~ ACT CPA Interview Worksheet for 8867

Taxpayer(s)

Child(ren) or Dependents Name(s):

Relationship:

For Earned Income Credit, Child Tax Credit, Other Dependent Credit and Additional CTC

Fill out if NO Children or Child(ren) can not be claimed by someone else. I understand, if someone else can claim my child, tiebreaker rules and rules for divorced and separated parents apply. Note Child(ren) refers to other dependents that are your children.

Question-----	Check the appropriate answer	Yes	No
1	My main home was in the US for more than half the year?		
2	Filer(s) and dependents, if any, listed on my return are citizens, nationals or residents of the US.		
3	Were any of these credits listed above disallowed or reduced in a previous year?		
3	Filer(s) can be claimed as a dependent by someone else		

NO DEPENDENTS - STOP HERE, with DEPENDENTS continue to Question 4.

4	Did the child(ren) or dependent live with the taxpayer for over half the year (at least 6 months) and no one else can claim them? NOTE: If you did not live with the child(ren) more than 6 months, you can not claim Head of Household even if you provided support.		
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5	What documents, in your possession, prove residency eligibility for qualifying child(ren) or dependents- Place an x in box. ***ACT CPA doesn't need to have these documents in their files but you will need to produce them if you were to be audited.***		
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Report card with an address		Other:	
Health care provider statement, medical records		Other:	

For Other Dependents (not your children) Check here if N/A

Question-----	Check the appropriate answer	Yes	No
6	The Other Dependent has gross income of less than \$4,400 in the tax year.		
7	The Other Dependent isn't required to file a U.S. income tax return.		
8	I paid over half the dependent's support in the tax year name above.		

For Filing Status Head of Household (HOH) Check here if N/A

Question-----	Check the appropriate answer	Yes	No
9	I am unmarried or legally separated at the end of the tax year named above		
10	I lived apart from my spouse for the last 6 months in the tax year named above and we file separate tax		
11	I paid over the half the cost of keeping up my home and it was the main home for a dependent.		

For American Opportunity Tax Credit for College Tuition Check here if N/A

Question-----	Check the appropriate answer	Yes	No
12	My child(ren) was enrolled at least half-time for at least one academic period at an eligible institution leading toward a degree or certificate and they have no felonies. I have the 1098T and/or receipts for the qualified tuition and related expense for the AOTC.		
13	Were any of these credits disallowed or reduced in a previous year?		
14	Please tell us the month and year that they started at this eligible institution and any expenses paid as a condition of enrollment for this tax year. Did you use 529 plan monies or receive employer tuition reimbursement? If yes need 1099Q or amount paid by employer.		

I certify that all answers on this form are to the best of my knowledge, true, correct and complete.

Signature:

Date: