

### What if I owe back child support?

In some cases, the IRS will deduct child support from your tax refund amount.

### What if parents are not U.S. citizens but the children are?

The parents will be eligible for earned income tax credit for children who are U.S. citizens as long as both of the parents have Social Security cards valid for employment.

### If the non-custodial parent received permission from the custodial parent to claim a child on his or her tax return, is the non-custodial parent eligible for the earned income credit?

The non-custodial parent is not allowed to take the earned income credit or head of household filing status or dependent care expenses (baby-sitting). If permitted, the non-custodial parent may take the child as a dependent for the personal exemption and the child tax credit and tuition expenses if the child is in college.



For additional questions, please call (360) 746 – 0321

# WABC

WHATCOM ASSET BUILDING COALITION

Please visit our website:  
[www.whatcomcounts.org/assetbuilding](http://www.whatcomcounts.org/assetbuilding)



## Frequently Asked Questions About Filing Taxes

# For Parents

Whatcom Asset Building Coalition

**My wife and I have two children and we are going to file separate returns this year. Can we each claim one child for the earned income credit?**

Married taxpayers who file separate returns are not eligible for any earned income

**If both parents want to claim the earned income credit but were never married, who is entitled to claim the credit?**

If the parents are living together with the children, the person providing over half of the support for the child can claim the earned income credit. If the parents are both working but not married, they can each claim one or more children for the earned income credit, splitting the children between the two tax returns.

**What if my kids are in foster care?**

Generally, the foster parent is allowed to claim the child as a dependent and claim the associated credits.

# Understanding Your Taxes

**Is there an age limit on claiming my children as dependents?**

You may continue to claim your child as a dependent (even if they had their own income) if they are under 19 at the end of the tax year, or are under 24 and a full-time student, or are any age and disabled and you are providing more than half of their support.

**When does my child have to file her own taxes?**

If you claim your child as a dependent, they are required to file a tax return if they make over \$5,700 in earned income regardless of their age, or over \$950 in unearned income such as interest and dividends.

**How much does a student have to make before s/he has to file an income tax return?**

If the student is claimed as a dependent, see the previous two questions. If the student is not a dependent and is single they must file if they had income of \$9,350 or more. However, if the student had taxes withheld from his or her pay they should file to receive a possible refund regardless of their income level.

**What if parents are separated? Who should file?**

Parents may still file jointly even if separated; they should file if they have enough income to require filing or have taxes withheld or they are eligible for earned income credit. If they choose not to file a joint return, the one with the child or children in the home more than 6 months (custodial parent) can file as Head of Household and get earned income credit based on his/her income. The parent not living with the child in the home more than 6 months would then file married filing separately, with no earned income credit.

**If you pay child support are you allowed to deduct anything on your taxes or claim the child as an exemption?**

Child support is not a tax deduction or basis for having the child as an exemption.

**Must I be entitled to claim a child as a dependent to claim the earned income credit based on the child being my qualifying child?**

A custodial parent who permits the non-custodial parent to take a child as a dependent is still allowed to take the child to qualify for earned income credit, head of household, and dependent care (baby-sitting/day care).

