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Changes in 2005 tax law affect claiming children's expenses

Editor's note: The following information was submitted by Joyce Allen of H&R Block to help taxpayers with changes regarding children and taxes for the 2005 tax year.

Beginning in 2005, a new definition of a qualifying child ordinarily applies for the dependency exemption, head of household filing status, earned income tax credit



Is it on straight?

2005 Miss Hoopeston Elizabeth Coon looks for approval while crowning her successor, Ashley Chezem, at Monday's Community Awards Banquet as 2006 Sweetcorn Festival chairman Todd Davis looks on.

(EITC), child tax credit and credit for child and dependent care expenses. Relationship, residency, age and support tests are used to determine if someone is a qualifying child. In general, all four tests must be met. However, the support test does not apply to the EITC.

Under the relationship test, a child must be the taxpayer's child (including an adopted child, stepchild or foster child), brother, sister, stepbrother, stepsister or a descendant of one of these relatives. An adopted child includes one lawfully placed with the taxpayer for legal adoption, even if the adoption is not final. A foster child is one placed with the taxpayer by an authorized placement agency or by court order.

Under the residency test, a child must live with the taxpayer for more than half of the year. Temporary absences for special circumstances (such as school, vacation, medical care, military service or detention in a juvenile facility) count as time lived at home.

Under the age test, a child must be under a certain age, which varies with the tax benefit. For the dependency exemption, head of household and EITC, the child must be under 19, under 24 if a student (enrolled full time during any part of five calendar months) or any age if permanently and totally disabled. For the child tax credit, a child must be under 17. For the credit for child and dependent care expenses, a child must be under 13 or any age if permanently and totally disabled.

Under the support test, a child cannot have provided over half of his or her own support. A child who meets the tests to be a qualifying child of more than one person can be claimed by only one person (unless the exception for divorced or separated parents applies.) If more than one person claims the same qualifying child, the IRS will use the tie-breaker rule to determine who gets the tax benefit.

See TAXES on other side

Fish Fry 5-8 p.m. Friday American Legion

502 E. Penn, Hoopeston

Also serving pork chops.

Served with salad, baked potato & roll.

Carry-outs available 283-6312



NEW HOURS

Hoopeston Express Lube

Has new hours to serve you.

Monday-Friday 9 a.m.-6 p.m.

Saturday 8 a.m.-3 p.m.

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801 East Orange St., Hoopeston, IL



Sinking in
 Hoopeston city employee Wade Gocking uses a backhoe to fill rocks in a hole in the 300 block of East Lincoln Wednesday. The street was closed while repairs were being made.

Taxes continued from other side


If only one of the persons is a child’s parent, the parent gets the benefit. If both are parents, it goes to the parent with whom a child lived longer. If a child lived with each parent for the same amount of time, the parent with the higher AGI gets the benefit. If no parents are involved, the person with the highest AGI gets the tax benefit.

At H&R Block, we promise to work with you to find the best filing option for your household under the new rules. We will continue to bring you the biggest tax savings and refund possible based on the children in your household.

- Because of the new rules, your tax refund may be bigger or smaller than last year. If your refund decreases or you owe this year, we can help you adjust your withholding for next year.
- You may need to make new decisions about who will claim the children in your household. Our tax experts will take time to compare your options and make sure that the choice you make is the best for your situation under the new rules.

- Only one person can now claim each child on a tax return. This is true even if last year one person claimed the child as a dependent and someone else claimed the same child for the Earned Income Credit. (Note that there is an exception that allows some divorced or separated parents to split the tax benefits for a given child.)
- In some situations, you may not be able to claim a child who is not related to you, even if you have claimed that child in the past. This means that you may not be eligible to claim Head of Household filing status or an exemption for the child.
- Some people who filed as Head of Household last year will have to file as Single this year due to the new rules.

Weather



Sunny today. High 43. Tonight, mostly clear. Low 31. Tomorrow, partly cloudy. High 47, low 36.

For current weather conditions, call Hoopeston Weather Service (217) 283-6221.

Briefly

Pack the Place

Thursday, Jan. 26 is Senior Night for Hoopeston Area wrestling. Matches will be held in the middle school gym with exhibition matches with the Hoopeston Area Youth wrestling program before the high school duals. The festivities start around 5 p.. Let’s Pack the Place for our seniors!

O.P.I Nail, Back 2 Basics, Sebastian, Nexus, Caribbean Gold, Bed Head etc.
 New selection hair, nail , body lotions, shower gels, indoor tanning in
Global Fashions this Saturday
 Discounted 50-80% off retail!
 One day only!!!

Classifieds

AUCTIONS

Jan. 28, 10 a.m., Rossville American Legion. Francis Lenhan & others. Antiques, collectibles, household. www.jonwitvoetauctioneer.com

HELP WANTED

Job opportunity: Assistant Day Manager. Please apply in person at Pizza King, 111 E. Main St., Hoopeston, IL

HOUSES FOR RENT

1 bedroom house in Hoopeston. Garage & basement. Good neighborhood. \$325/mo. References & deposit required. Call (217) 304-0972

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Have Odd Jobs? Then I’m your girl. I am a 16 year old teenager trying to earn money for a mission trip to Haiti with the Christ In Youth Group this summer. Basic House Cleaning, Babysitting, Sitting for the elderly, Dog walker, Running errands. My name is Chrissy Morgenroth. Just give me a call at (217)497-9433 or (217) 283-4078

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