

Explanation of Major Changes to Form 8867

Many changes have been made to the design and content of the form based on comments from the EITC Project Office and the Taxpayer Advocacy Panel's Earned Income Tax Credit Issue Committee and to reflect the uniform definition of a child added by PL 108-311, sec. 201. Additional changes were made in response to comments made by preparer organizations and firms. The major changes are summarized below.

- New lines 4, 5a, & 5b in Part I replace the caution above Part I in the Nov. 2002 revision.
- New line 8 and its instructions were added as a result of comments received.
- Line 9 (formerly line 6) was revised to reflect the uniform definition of a child, under which a descendant of the taxpayer's foster child can now be a qualifying child. IRC 152(c)(2)(a); IRC 152 (f)(1)(A).
- The line 9 (formerly line 6) instructions were revised to reflect the uniform definition of a child. The first paragraph was deleted because there is no longer a requirement that the taxpayer care for his or her brother, sister, stepbrother, or stepsister as his or her own child. The definitions of adopted child and foster child also changed, and the definition of descendant was clarified. PL 108-311, sec. 201; IRC 152.
- Lines 13a through 13c (formerly lines 10a, 10c and 10d) were revised to reflect IRC 152(c)(4), Notice 2006-86, and comments from Chief Counsel. The instructions for line 13c (formerly line 10d) were revised for the same reasons.
- Part IV, relating to the due diligence requirements, was added at the request of the EITC Project Office. As a result, the discussion of due diligence in the instructions has been deleted and instructions have been added for line 23.
- Text was added to line 15 and 19 instructing preparers to go to line 20.