VIDEO

MR. KIMBLE DRIVES ON BIKE THROUGH CITY.

MR. KIMBLE PULLS TO A STOP AND A PHOTO OF HIM AND TWO KIDS FALLS ON GROUND. HE PICKS UP THE PHOTO.

ARTCARD:
THE CASE OF THE COMPLICATED HOUSEHOLD

YOUNG COOL MR. KIMBLE SAUNTERS INTO THE PREPARER’S OFFICE. PREPARER GREETS MR KIM. THEY SIT AND GO OVER SOME PAPERWORK.

PREPARER: Mr. Kimble? Been expecting you. Have a seat.

KIMBLE: I’ll cut to the chase. I’m looking for money, any kind of money you can get me back on my taxes.

PREPARER: Well, let’s walk through some questions to see if you can qualify for the Earned Income Tax Credit. Tell me about yourself, Mr. Kimble.

KIMBLE: OK, well, um, I’m 25, I’m single and I make $12,000 a year fixing bikes. I live to ride.

PREPARER: And when you called, you said something about children at home?

KIMBLE: My sister’s kids. Eugene, named after me—he’s five, and Hannah—she’s 4. They’ve been living with me since last April.
MR. KIMBLE LEANS IN, GETTING A LITTLE HOT UNDER HIS LEATHER COLLAR.

PREPARER STAYS COOL AND CALM.

CUT TO SCENE OF MR. KIMBLE ON BIKE WITH BROCHURE STUFFED IN HIS BACK POCKET.

PREPARER AND MR. KIMBLE CONTINUE TO TALK AT THE DESK.

VIDEO

SIGNATURE MUSIC CUE.

PREPARER: And did the kids live with any other family member for more than half the year last year?

KIMBLE (WARY): My sister and my mom, we all live in the same house together with the kids.

PREPARER: And how much did your sister make last year?

KIMBLE: Hey, I thought you were working for me! What’s with all these nosy questions?

PREPARER: Calm down, Mr. Kimble. Standard procedure. Nothing personal. I’m required by law to meet certain due diligence requirements. You did get the brochure I sent you in the mail?

KIMBLE: Hummpf.

PREPARER: The IRS can penalize me if I don’t ask, so …

KIMBLE: OK. I guess you gotta give a little to get a little. I don’t exactly know how much my sister makes. But she said it was okay to claim the kids.

PREPARER: Do you know if she makes more or less than you?

KIMBLE: More. What difference does it make?
ARTCARD HITS HIGH POINTS OF LAW:

IF A PARENT AND NON PARENT MEET EITC REQUIREMENTS, THE NON PARENT MUST HAVE THE HIGHER AGI.

KIMBLE SUDDENLY AND UNCONVINCINGLY CHANGES HIS STORY.

KIMBLE TAKES OUT HIS CELL PHONE AND CALLS SISTER. HE PUTS THE CALL ON SPEAKER SO PREPARER CAN HEAR.

PREPARER: It matters because the law regarding who can claim a child changed the last few years. Now, if a parent—in this case your sister—could claim the children for EITC, but another adult who is not a parent wants to claim the kids—then your income must be higher than your sister’s.

KIMBLE: Wait. I think I make more than she does.

PREPARER (COOLY): Mr. Kimble. I’d advise you to check with her and make sure. If you claim the credit in error, you could be audited. That means you’d have to pay back the money with interest and maybe some penalties.

KIMBLE MUTTERS: Great, there goes my bike.
PREPARER: What?
KIM TO PREPARER: I’ll call her.

PREPARER: Oh. Wait! Also ask her if she plans to claim the children for the EITC.

KIMBLE: Hey Sis. Hey, I’m over here getting my taxes done. Need to know how much income you made last year. Hold up. Go ahead.

SIS VO: Almost $11,000.

KIM: And are you sure you’re cool with me claiming the kids for the EITC?

SIS VO: Yeah. Go ahead.
VIDEO

CUT TO COMPUTER AND EITC ASSISTANT ON COMPUTER SCREEN.

SMITH ROLLS HIS EYES AND SQUIRMS IMPATIENTLY.

CUT TO ARTCARD:

DUE DILIGENCE MUST DO’S:

WORK THE CHECKLIST, NO MATTER WHAT.

TRUST, BUT VERIFY WHEN NECESSARY.

UPDATE YOUR CLIENT ON TAX LAW CHANGES.

MAKE SURE YOUR CLIENTS KNOW THEIR TAX RESPONSIBILITIES AND CONSEQUENCES OF ERROR.

END CARD:

DUE DILIGENCE
Give your clients their due.

AUDIO

KIMBLE TO PREPARER: So, how much do you think I’m gonna get?

PREPARER: Well, let’s go online and check using the EITC assistant. We’ll finish your paperwork and then talk about your filing status.

SMITH: Ok, Numbers Man. Whatever you say.

PREPARER: I’m sorry?

MR. KIMBLE: Nothing.