

EARNED INCOME CREDIT, CHILD TAX CREDIT, & AMERICAN OPPORTUNITY CREDIT REQUIREMENTS

The IRS continues to intensify its efforts to verify Earned Income Tax Credit/Child Tax Credit/American Opportunity Credit claims and is holding tax preparers responsible for exercising "DUE DILIGENCE" in preparing such returns. Failure to make sufficient inquiries subjects a tax preparer to a \$510 fine for each tax return. Therefore, we will need the following information from you in order to claim any of the credits.

PROOF OF RESIDENCY (EITC/CTC):

- School Records or a statement from the school showing YOUR address as the primary residence for the dependent(s)
- Landlord or Property Management statement showing YOUR address as the primary residence for the dependent(s)
- Health Care provider statement showing YOUR address as the primary residence for the dependent(s)
- Child Care provider statement showing YOUR address as the primary residence for the dependent(s)
- Place of worship statement showing YOUR address as the primary residence for the dependent(s)
- Social Service statement showing YOUR address as the primary residence for the dependent(s)
- Employer statement showing YOUR address as the primary residence for the dependent(s)

PROOF OF RELATIONSHIP (EITC/CTC):

- Birth certificate(s) showing the taxpayer's relationship to the dependent
- Adoption papers, letter from an adoption or placement agency, or applicable court documents

DISABILITY(EITC):

If your dependent is over 18 and is permanently and totally disabled we need **ONE** of the following documents

- Letter from the doctor
- Letter from social services

IF YOUR DEPENDENT IS A STUDENT (AGES 19 TO 23 (EITC/AOTC)):

If you have a child over 18, to be eligible for EIC you must provide:

- Documentation that the child was a full-time student for at least 5 months. The school records need to show the dates of attendance. The months don't need to be consecutive.

TO CLAIM EDUCATION EXPENSES FOR YOU, YOUR SPOUSE, OR YOUR DEPENDENT(S), ONE OR MORE OF THE FOLLOWING DOCUMENTS ARE REQUIRED (AOTC):

- Form 1098-T Tuition Statement
- Receipts w/ proof of enrollment
- Billing statements w/ proof of enrollment