

4 Major credits that the individual tax payer might be eligible to claim are:

1. Qualified child or Qualified Relative (Please review form 886-H-DEP)
2. Qualified Head of Household (Please review form 886-H-HOH)
3. American Opportunity Education Credit (Please review form 886-AOC)
4. Earned Income Credit (Please review form 886-H-EIC)

Please follow the instruction to get your documents ready while submitting your tax information to your tax return preparer.

Note from your tax return preparer: Please review all above requirements and provide necessary evidences in order to claim the earned income credit. Please understand such credit is subject to specific eligibility rules and calculations reviews. Tax payer must obtain these required documents in file for 3 years from the date the return is filed.

The following are **examples** of documents that you may rely on to determine a taxpayer's eligibility to claim the credit(s), and/or HOH filing status, and the amount(s) of any credit(s) claimed. This list is not all-inclusive and none of these documents are specifically required to demonstrate eligibility for the credits and/or HOH filing status.

Residency of a Qualifying Child

- School records or statement.
- Landlord or a property management statement.
- Health care provider statement.
- Medical records.
- Child care provider records.
- Placement agency statement.
- Social service records or statement.
- Place of worship statement.
- Indian tribal official statement.

Disability of Qualifying Child

- Statement of medical doctor.
- Statement of other health care provider.
- Statement of social services agency or program statement.

Schedule C

- Business license.
- Forms 1099.
- Records of gross receipts provided by taxpayer.
- Taxpayer's summary of income or summary of income provided by taxpayer.
- Records of expenses provided by taxpayer.
- Taxpayer's summary of expenses or summary of expenses provided by taxpayer.
- Bank statements to show income and expenses.

Supporting Documents to Prove American Opportunity Credit

We need to verify that you are eligible to claim the American Opportunity Credit shown on your 2020 tax return.

For each student for whom you claimed the American Opportunity Credit, provide proof of enrollment in an eligible educational institution:

- Copies of Form 1098-T, *Tuition Statement*, from each institution the student attended (if provided by the institution)
- If any institution did not provide Form 1098-T, copies of other documents that verify enrollment, such as transcripts or other enrollment forms. The document(s) must include the institution's name, federal identification number, dates of enrollment, and the student's enrollment status (more than half time, not a graduate student)
- Copies of proof of payment of tuition and fees such cancelled checks, bank statements, credit card statements or receipts. Form 1098-T may serve as proof of payment **IF** payments received are recorded in Box 1

For each student for whom you claimed the American Opportunity Credit, provide proof of payment for other qualified expenses such as additional course related fees, books and supplies:

- Copies of cancelled checks, bank statements, credit card statements or receipts
- Copies of documents that show the expenses were needed for a course of study, such as course guides, course syllabuses, or letters from the educational institution(s)

Certain payments on behalf of the student reduce the amount of qualified expenses. For any student that received any of the following, provide copies of documents that show the amounts received as:

- Employer provided educational assistance benefits
- Withdrawals from any educational retirement arrangements
- U.S. Savings bond interest that is nontaxable because you paid qualified higher education expenses
- Veteran's educational assistance benefits or
- Any other nontaxable payment received for education expenses

Note: The following expenses are not allowable and do not qualify for the American Opportunities Credit:

- Insurance
- Medical expenses (including student health fees)
- Room and Board
- Similar personal, living or family expenses. This is true even if the amount must be paid to the institution as a condition of enrollment or attendance.

Above form is loaded from IRS.gov to help tax payer be prepared related documents for claiming AOC.

Note from your tax return preparer: Please review all above requirements and provide necessary evidences in order to claim the education credit. Please understand such credit is subject to specific eligibility rules and calculations reviews. Tax payer must obtain these required documents in file for 3 years from the date the return is filed.

Tax payer Signature: _____ date: _____

Spouse Signature: _____ date: _____

Supporting Documents for Dependency Exemptions

Taxpayer name	Taxpayer Identification Number	Tax Year
If You Are:	And:	Then please send photocopies of the following documents:
Divorced, legally separated, or living apart from the other parent of the child claimed on your return.	Both parents (<i>together</i>) provided more than half of the child's total support for the tax year. and One or both parents have custody.	Entire divorce decree, separation agreement, decree of separate maintenance. If you are living apart from the child's other parent, but you are not divorced or legally separated, send proof that you did not live with the child's other parent for the last six months of the year. Current custody order, completed <i>Form 8332, Release of Claim to Exemption for Child of Divorced or Separated Parents</i> or a similar statement as applicable for the year. You may need to send more than one document.
If the Person Is:	And:	Then please send photocopies of the following documents:
Your qualifying child	The child is: your son, daughter, adopted child, a child lawfully placed with you for legal adoption, stepson, stepdaughter, brother, sister, stepbrother, stepsister, foster child placed with you by an authorized placement agency or by court order, or a descendant of any such person (<i>for example, a grandchild, a niece, or a nephew</i>), and The child lived with you for more than half of 2020; (<i>temporary absences away from home, such as the child going away to school, count as time lived at home</i>), and The child did not provide half of his or her own support for the year. and At the end of 2020, the child is under age 19, or a full time student under the age of 24, or permanently and totally disabled regardless of age.	Birth certificates or other official documents of birth, marriage certificates, letter from an authorized adoption agency, letter from the authorized placement agency, or applicable court document that verify your relationship to the child (<i>send these documents only for a qualifying child who is not your natural or adopted child</i>). To show both you and your child lived together at the same address or addresses for more than half of the year, send either: • School, medical, daycare, or social service records. • A letter on the official letterhead from a school, medical provider, social service agency, or place of worship that shows names, common address and dates. (<i>If you send a letter from a relative who provides your daycare, you MUST send at least one additional letter that provides proof.</i>) You may need to send more than one document to show that the child lived with you for more than half of the year.
If the Person Is:	And:	Then please send photocopies of the following documents:
Your qualifying relative	Your relative is any of the relatives listed in the box above or any of the following: father or mother and their ancestors, step-father or step-mother, aunt or uncle, brother- in-law or sister in-law, and You provided over half of his or her support in the year, (<i>except for children of divorced or separated parents</i>), and Can not be claimed as a qualifying child by any other person in the year.	Birth and marriage certificates that verify your relationship to the qualifying relative. If you claim a non-blood related person as a qualifying relative, send proof the person has lived in your home for the entire 12 months of the year. To show both of you lived together at the same address or addresses for all of the year, send either: • School, medical, daycare, or social service records. • A letter on the official letterhead from a school, medical provider, social service agency, or place of worship that shows names, common address and dates. (<i>If you send a letter from a relative who provides your daycare, you MUST send at least one additional letter that provides proof.</i>)

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***** Note - Send Us Copies of the Following Documents as Proof You Provided more Than Half of Your Dependent's Total Support: *****

- A statement of account from a child support agency.
- A statement from any government agency verifying the amount and type of benefits you and/or your dependent received for the year.
- Rental agreements or a statement showing the fair rental value of your residence (*proof of lodging cost*).
- Utility and repair bills (*proof of household expenses*) with canceled checks or receipts.
- Daycare, school, medical records or bills (*proof of child's support*) with canceled checks or receipts.
- Clothing bills (*proof of child's support*) with canceled checks or receipts.

Above form is loaded from IRS.gov to help tax payer be prepared related documents for claiming dependency status.

Note from your tax return preparer: As your paid preparer, I must exercise due diligence to determine whether a taxpayer meets all eligibility requirement to qualify for claiming dependent(s) and must keep documents record. Please circle the documents listing above that you will bring in to claim your dependent(s).

Tax payer Signature: _____ date: _____

Spouse Signature: _____ date: _____

Documents You Need to Send to Claim the Earned Income Credit on the Basis of a Qualifying Child or Children for Tax Year 2020

Taxpayer name	Taxpayer Identification Number	Tax year
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To get Earned Income Credit (EIC), the child must have lived with you, be related to you and be a certain age.

Para recibir el Crédito por Ingreso del Trabajo (EIC, por sus siglas en inglés), el niño tiene que haber convivido con usted, ser su pariente, y tener una edad específica. Visite IRS.gov/espanol para buscar la versión en español del Formulario 886-H-EIC (SP) (Rev. 10-2017) o llame al 1-800-829-3676.

Visit IRS.gov/eitc to find out more about who qualifies for EIC.

1. Each child that you claim must have lived with you for more than half of 2019* in the United States. The United States includes the 50 states and the District of Columbia. It doesn't include Puerto Rico or U.S. possessions such as Guam.

*Count time that you or the child is temporarily away from home due to special circumstances as time the child lived with you. Examples include illness, college, business, vacation, military service or detention in a juvenile facility.

<p>To prove the child lived with you in the United States, the document(s) must have:</p> <ul style="list-style-type: none"> ● your U.S. address, your name, and the child's name. (If you use a P.O. Box as your mailing address, you must send a completed Form 1093, <i>P.O. Box Application</i> stamped by the Post Office) ● the dates in 2019 the child lived at the same address as you must cover more than half of 2020 ● if the document has the child's name and your address but not your name, you need to send in another document with your name showing the same address 	<p>You can send one or more of the following documents to prove the child lived with you for more than half of 2020:</p> <ul style="list-style-type: none"> ● school records (you may need to send one or more school records) ● Medical records from doctors, hospital or medical clinic (immunization records may not include all the necessary information) ● adoption or child placement documents ● court records 	<p>Or, send dated statements on letterhead from:</p> <ul style="list-style-type: none"> ● the child's school ● the child's childcare provider (not a relative) ● the child's health care provider, doctor, nurse or clinic ● a social service agency ● a placement agency official ● your employer ● an Indian tribal official ● your landlord or property manager ● a place of worship ● shelters
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<p>2. Each child that you claim must be related to you in one of the ways listed below. If the child is:</p>	<p>Then, send in copies of:</p>
<p><i>Your son or daughter (including an adopted child)</i></p>	<p>Nothing at this time, go to Section 3.</p> <p>If your name is not on the child's birth certificate, send us other records or documents proving you are the parent such as adoption records, court decree or paternity test results.</p> <p>If the child was not born in the United States, we need a copy of the birth certificate or immigration papers in English or a copy of the legal translation.</p>
<p><i>Your grandchild or great grandchild</i></p>	<p>One or more birth certificates or other legal documents proving how you are related. For example, if you are claiming your:</p> <ul style="list-style-type: none"> ● Grandchild, send your child's and grandchild's birth certificates ● Great grandchild, send your child's, your grandchild's and your great grandchild's birth certificates <p>If the names aren't on the birth certificates, you need to send another type of document such as a court decree or paternity test results.</p>

Table continued...

2. Each child that you claim must be related to you in one of the ways listed below. If the child is	Then, send in copies of:
<i>Your niece or nephew</i>	<p>One or more birth certificates or other legal documents proving how you are related. For example, the child's birth certificate, showing your brother as the father, your brother's birth certificate showing your mother's name and your birth certificate showing your mother's name.</p> <p>If the names aren't on the birth certificates, you need another type of document such as a court decree or paternity test.</p>
<i>Your brother, sister, half brother, or half sister</i>	<p>One or more birth certificates or other legal documents proving how you are related. For example, If you are claiming your half-brother, you need your brother's birth certificate with the name of your mother or father and your birth certificate with the name of the same mother or father.</p> <p>Both birth certificates must have the name of the parent in common. If not, you need another type of document, such as a court decree or paternity test results.</p>
<i>Your stepson, stepdaughter, step-brother, step-sister, step-grandchild, or step-great grandchild</i>	<p>One or more birth certificates or other legal documents, such as court papers or marriage licenses, proving how you are related.</p> <p>If the birth certificate doesn't have the name of the parent to prove how you are related, you need another type of document, such as court decree or DNA test results.</p>
<i>A child pending adoption</i>	If the adoption is not final, you need a statement on letterhead from an authorized adoption agency.
<i>Your foster child placed with you by an authorized placement agency</i>	A statement on the letterhead of the authorized placement agency or the court document placing the child with you during 2019.
3. Age of each child that you claim is:	Then, send in copies of:
<i>Under age 19 at the end of 2020 and younger than you (or your spouse if filing a joint return)</i>	Nothing at this time.
<ul style="list-style-type: none"> • <i>age 19 but under age 24 at the end of 2020, and</i> • <i>a full-time student for any part of 5 calendar months during 2020, and</i> • <i>younger than you (or your spouse if filing a joint return)</i> 	<ul style="list-style-type: none"> • School records showing the child was considered a full-time student for any part of five months of the tax year. It can be any five months of the year. The months do not have to be consecutive. • The school records must show the child's name and the dates the child attended school during 2020.
<i>Any age and permanently and totally disabled at any time during 2020</i>	A letter from a doctor, other health care provider, a social service program or government agency verifying the person is: permanently and totally disabled. To be permanently and totally disabled for EIC purposes, the condition must last or be expected to last continuously for at least a year or is expected to result in death; and the person can't work or perform other substantial gainful activities.

We must have proof for all three: you are related to the child, the child lived with you and the child's age. If you don't have or can't get the legal documents that we ask for, you can't claim EITC with that child. But, you may still be eligible for EIC without a qualifying child.

Important things to check before sending copies of your documents to us:

- Your records and documents prove all three; the child lived with you, is related to you and is a certain age. If not, we cannot allow your claim for EIC.
- Your documents are for 2020 not the current year.
- If your documents are not in English, you are sending a legally translated document.
- We cannot accept documents signed by **someone related to you** for example, your sister takes care of the child while you work. You can't send a statement signed by your sister as the childcare provider to prove the child lived with you.
- You are using the same record or document to prove different things. For example, you use a school record to show the child attended school from January to May and then another record showing the same child attended from September to December during 2020. If the records show your address and list you as the parent, you can use the records to prove the child lived with you for more than half the year in 2019 and that the child is related to you. If the child is age 19 but under age 24, the records also prove the child is the right age.

Supporting Documents To Prove Head of Household Filing Status

You may qualify for Head of Household filing status if you meet the following three tests:

Marriage Test, Qualifying Person Test, and Cost of Keeping up a Home Test.

Name of Taxpayer		Taxpayer Identification Number	Tax Period Ending
Marriage Test	If You Are:		Then send photocopies of the following documents for tax year 2020
	Single		Go to the Qualifying Person Test and Cost of Keeping up a Home Test.
	Divorced or legally separated		Entire divorce decree, separate maintenance decree, or separation agreement.
	Married, but your spouse did not live with you during the last 6 months of tax year 2020		Documents verifying your spouse did not live with you during the last 6 months of the year, such as a lease agreement, utility bills, a letter from a clergy member, or a letter from social services.
Qualifying Person Test <i>(If your relationship with the child is not in this listing, please see Publication 501, Exemptions, Standard Deduction, and Filing Information for more information).</i>	If the Person Is:	And	Then send photocopies of the following documents for tax year 2020
	Your child (<i>including an adopted child, or a pending adoption</i>), Your brother or sister, stepbrother or stepsister, or any of their descendants (<i>for example, grandchild, niece, or nephew</i>), Your eligible foster child (<i>a child placed in your home by an authorized placement agency or by a court order</i>).	You can claim a dependency exemption for the child. The child lived in your home for more than half of 2020 (<i>temporary absences away from home, such as time spent at school, count as time lived at home</i>). Note—A married child must be your dependent.	Birth certificates or other official documents of birth, marriage certificates, letter from an authorized adoption agency, letter from the authorized placement agency, or applicable court document that verify your relationship to the child (<i>send these documents only for a qualifying child who is not your natural or adopted child</i>). To show both you and your child lived together for more than half of 2020, send: • School, medical, daycare, or social service records • A letter on the official letterhead from a school, medical provider, social service agency, or place of worship that shows names, common address and dates. (<i>If you send a letter from a relative who provides your daycare, you MUST send at least one additional letter.</i>) Send as many documents as necessary to show that the child lived with you for more than half of the year.
Cost of Keeping up a Home Test	If:	And	Then send photocopies of the following documents for tax year 2020
	You pass both the marriage test and the qualifying person test,	You paid more than half the cost of keeping up your home for 2020.	Rent receipts, utility bills, grocery receipts, property tax bills, mortgage interest statement, upkeep and repair bills, property insurance statement, and other household bills.

Above form is loaded from IRS.gov to help tax payer be prepared related documents for claiming HOH status.

Note from your tax return preparer: Please review all above requirements and provide necessary evidences in order to claim the Head of Household status. Please understand such claim is subject to specific eligibility rules and calculations reviews. Tax payer must obtain these required documents in file for 3 years from the date the return is filed.

Tax payer: I have read above explanation and provided necessary documents to claim HOH status.

Signature: _____ date: _____

Print: _____

Other Information

Name: _____

SSN: _____

Child and Other Dependent Care Expenses

Name of care provider	Address	SSN or EIN	Amount paid

Education Expenses

Provide all copies of Form 1098-T

Student name _____ Student name _____

Type of expense	Amount	Type of expense	Amount

Student name _____ Student name _____

Type of expense	Amount	Type of expense	Amount

Student name _____ Student name _____

Type of expense	Amount	Type of expense	Amount