

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 2019. 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 2019; (<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 2019, and At the end of 2019, 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 2019, 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 2019, (<i>except for children of divorced or separated parents</i>), and Can not be claimed as a qualifying child by any other person in 2019.	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 2019, 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.

My tax return preparer, Yunbi Wu, EA, has reviewed all above requirements and explained related regulations and rules for claiming such credits. I understand that I must obtain these required documents in file and present if there is an Audit for such claiming.

Tax payer Signature: _____ date: _____

Spouse Signature: _____ date: _____

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 2019
	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 2019		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 2019
	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 2019 (<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 2019, 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 2019
	You pass both the marriage test and the qualifying person test,	You paid more than half the cost of keeping up your home for 2019.	Rent receipts, utility bills, grocery receipts, property tax bills, mortgage interest statement, upkeep and repair bills, property insurance statement, and other household bills.

My tax return preparer, Yunbi Wu, EA, has reviewed all above requirements and explained related regulation and rules. I understand that I must obtain these required documents in file and present if there is an Audit for such claiming.

Tax payer Signature: _____ date: _____

Print: _____

Supporting Documents to Prove American Opportunity Credit

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

My tax return preparer, Yunbi Wu, EA, has reviewed all above requirements and explained related regulation and rules. I understand that I must obtain these required documents in file and present if there is an Audit for such claiming.

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 2019

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 2019 • 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 2019:</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 2017 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 2019, and</i> • <i>a full-time student for any part of 5 calendar months during 2019, 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 2019.
<i>Any age and permanently and totally disabled at any time during 2019</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 2019 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 2019. 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 the Child Tax Credit (CTC) and Credit for Other Dependents (ODC) for 2018-2025

Name of taxpayer

Taxpayer Identification Number

Provide English translations: For any document that isn't in English, send us a true and accurate English-language translation including the translator's name, address, and telephone number. If you don't, we may disallow the item.

For each dependent, send us copies of the following items (don't send us original documents):

<p>1. Taxpayer identification number</p> <p><u>Exception:</u> Don't send us this document if the dependent was born in the United States (U.S.).</p>	<p>The dependent's social security card if the dependent was issued a Social Security Number (SSN) by the Social Security Administration.</p> <p><u>Note:</u> You can't claim the CTC for a dependent unless the dependent's SSN was valid for employment in the U.S. before the due date of the return, including extensions. However, we can allow the ODC for the dependent if you show us the ODC eligibility rules are met (see items 2 through 8 below).</p> <p><u>Note:</u> If the dependent was issued an Individual Taxpayer Identification Number (ITIN) or Adoption Taxpayer Identification Number (ATIN), don't send us proof of the ITIN or ATIN.</p>
<p>2. U.S. citizen, national or resident</p> <p><u>Exception:</u> Don't send us these documents if the dependent was born in the U.S.</p>	<p>Documents proving the dependent was present in the U.S. during the year we're examining.</p> <p>Examples: Rental property lease, records for school or child care enrollment and attendance, government benefits or assistance, legal or financial matters, medical care or health insurance, or similar documents.</p> <p><u>Note:</u> Only send us these documents for dependents who were issued an ITIN or ATIN, or whose social security card is printed with the words "Not Valid for Employment" or "Valid for Work Only With DHS Authorization."</p> <p><u>Note:</u> If the dependent wasn't a U.S. citizen, national or resident during the year we're examining, STOP. You can't claim the CTC or the ODC for the dependent.</p>
<p>3. Relationship</p> <p><u>Exception:</u> Don't send us these documents if the dependent isn't related to you.</p>	<p>The dependent's birth certificate, and if needed, the birth and marriage certificates of any individuals, including yourself, that prove the dependent is related to you.</p> <p>For an adopted dependent, send an adoption decree or proof the child was lawfully placed with you or someone related to you for legal adoption.</p> <p>For a foster child, send proof of authorized placement.</p>
<p>4. Residency</p>	<p>Documents to show where you lived and where each dependent lived for the entire year, such as:</p> <ul style="list-style-type: none"> - A rental property lease or statement from the property owner or agent with the address, parties to the lease, time period of the lease, and names of persons residing there; mortgage payment records or real estate tax statement. - Records for school or child care enrollment, government benefits, legal or financial matters, medical care or health insurance, or other similar documents showing your address and the address of the dependent. <p>Or, if you're the non-custodial parent of a child whose parents are divorced, separated or living apart:</p> <ul style="list-style-type: none"> - Form 8332, Release/Revocation of Release of Claim to Exemption for Child by Custodial Parent, in effect for the year we are examining, and - Divorce decree, separation agreement or custody order if in effect for the year we're examining.
<p>5. Support</p> <p><u>Exception:</u> Don't send us these documents if the dependent was under age 17 at the end of the year we're examining AND either:</p> <ul style="list-style-type: none"> • Lived with you for more than half the year we're examining, or • Lived with someone who signed Form 8332 for more than half the year we're examining. 	<p>Information to show who provided the dependent's financial support for the year:</p> <ul style="list-style-type: none"> - Send documents and estimates of total amounts paid for the dependent's support, such as proof of payment for housing and utilities, and estimates of amounts paid for personal living expenses, such as clothing, medical care, and transportation. - State how much of the total support was provided by you, by the dependent, and by other sources. Other sources include individuals, as well as governmental, tribal, and private entities. Send the names of the other individuals and entities, if any. - Send written declarations from others contributing to the dependent's support that they will not claim the individual as a dependent if the dependent individual's support was provided under a multiple support agreement.

For each dependent, send us copies of the following items (don't send us original documents):

6. Disabled dependent	If the dependent was over age 18 at the end of the year we're examining and was permanently and totally disabled, send us documents to prove the dependent was permanently and totally disabled. See Publication 501, Exemptions, Standard Deduction, and Filing Information, for the definition of permanently and totally disabled.
7. Student	If the dependent was over age 18 at the end of the year we're examining and was a full-time student, send us school records showing the dependent was considered a full-time student for any part of any five months of the year we're examining. The school records must show the child's name and the dates the child attended school during the year we're examining. See Publication 501, Exemptions, Standard Deduction, and Filing Information, for the definition of a student.
8. Child who is the qualifying child of more than one taxpayer	If the dependent is the qualifying child of any other taxpayer(s): <ul style="list-style-type: none">- Documents to show whether the dependent resided with you for the longest period of time during the year, and- The name and, if known, the SSN or ITIN of any other individual(s) who can claim the dependent as a qualifying child.

U.S. resident alien – If a dependent isn't a U.S. citizen, national, or lawful permanent resident with a green card, the dependent must have been present in the U.S. for a minimum number of days. See 'Substantial Presence Test' in Publication 519, U.S. Tax Guide for Aliens.

Useful items you may want to see:

Publication 972, Child Tax Credit

Publication 519, U.S. Tax Guide for Aliens

Publication 501, Exemptions, Standard Deduction, and Filing Information