



What to Submit for Earned Income Tax Credit (EITC)

If you claim EITC, we are required to obtain supporting documentation. Therefore, please provide any applicable:

- Total **Self-Employment income/profit** supporting documentation (**Schedule C, Schedule F**):
 - Business license
 - Forms 1099
 - Records of gross receipts
 - Records of expenses
 - Bank statements

Qualifying Child?

See other side to determine if your child is a **qualifying child** based on EITC rules.

Remember, only one person/tax household can claim any one child.

If you have a **qualifying child** please provide any of the following:

- **Residency** of Qualifying Child(ren)
 - School records or statement (Report Cards NOT allowed)
 - Landlord or property management statement
 - Healthcare provider statement
 - Medical records
 - Child care provider records
 - Placement agency statement
 - Social service records or statement
 - Place of worship statement
 - Indian tribal official statement
 - Employer statement
 - Other
- Proof of **Relationship**:
 - Birth certificates
 - Marriage certificates showing how you are related to child
 - Letter from adoption agency
 - Letter from child placement center or court document
- **Disability** of Qualifying Child(ren)
 - Doctor Statement
 - Other health care provider statement
 - Social services agency or program statement

Other considerations:

- Student defined**: During some part of each of any **5 calendar months** during the calendar year:
 - § A **full-time** student at a school that has a regular teaching staff, course of study, and regular student body at the school, or
 - § A student taking a full-time on-farm training course given by a school, state, county, or local government.
 - The **5 months** do not have to be consecutive.
 - A full-time student is a student who is enrolled for the number of hours or courses the school considers to be full-time attendance.
- School defined**: a school can be an elementary school, junior or senior high school, college, university, or technical, trade, or mechanical school. However on-the-job training courses, correspondence schools, and schools offering courses only through the Internet do not count as schools for the EIC.
- Let us know if your EITC was reduced for any year after 1996 for any reason other than math or clerical error. We may have to file an additional form for you.

WARNING:

- If it is discovered that your EIC claim was due to reckless or intentional disregard of EIC rules, you are not allowed to file for it for subsequent **2 years** even if you qualify for it in those years.
- If it is discovered that your claim was due to fraud, your claim is disallowed for the following **10 years** even if you qualify for it in those years.

Figure A. Tests for Qualifying Child

Caution: Figure A is an overview of the tests to claim a qualifying child. For details, see the rest of this chapter.

