

AUDIT GUIDE

Do not delay gathering the information you need in order to prove the items the IRS is requesting from you. This is very important that you turn in your proof as quickly as you can. Below is a sample of what you might need to prove Head-of-Household filing status and eligibility to claim a child.

Head of Household:

1. You are considered unmarried

- ✓ If you are single then, go to the next test
- ✓ If you are Divorced or legally separated: Send copies of: Entire Divorce Decree, Separate Maintenance Decree/Agreement
- ✓ If you are Married, but did not live with your spouse at any time during the last 6 months of the year: Send copies of documents verifying your spouse did not live with you such as: lease agreement, utility bills, a letter from a clergy member, or a letter from social services.

2. You paid more than half the cost of keeping the home

- ✓ If you passed the unmarried test, then send proof of: Rent receipts/ledger, full lease or/and letter from landlord on official letterhead, utility bills, grocery receipts, property tax bills, mortgage interest statement, upkeep and repair bills, or property insurance statement.

3. You provided more than half the support for a qualifying dependent child*

- ✓ Make sure the person is a **Qualifying Child**: See the rules and the proof in the next section.

If you claimed a dependent, you need to know the difference between **Qualifying Child** vs. **Qualifying Relative**. Each affects the return differently; For example: you **cannot** claim the Head of Household filing status or Earned Income Credit for a Qualifying Relative.

*Qualifying Child:

1. Relationship Test & Age Test (If under 19 years old)

Your child (including an adopted child), brother, sister, grandchild, niece, nephew, foster child (place in your home by an authorized placement agency or court), your stepchild, step brother or sister

- ✓ Your child or Adopted child: Birth Certificate or Adoption Records
- ✓ Niece or Nephew: Child's birth certificate, parent's birth certificate (whom your related to), and your birth certificate
- ✓ Stepchild: Child's birth certificate, marriage license. (Note: Divorce does not end relationship)
- ✓ Grandchild: Child's birth certificate, parent's birth certificate,
- ✓ Brother or Sister: Child's birth certificate, Your birth certificate
- ✓ Foster child: Statement on the letterhead of the authorized placement agency or the court placement document

(If your name or parent's name is not listed on the birth certificate, send another type like court records, or send paternity test results)

2. Residency Test

The child must have lived with you in the United States, for more than half the year (For 2017 the dates must cover more half of 2017)

- ✓ School records - The records need to be on official letterhead, signed and stamped by the school, show your name and the child's name, show the address, and show the dates of enrollment/attendance. (If the child attended multiple schools during the year, get both records- Ex: January-May & August-December).
- ✓ Medical records from the doctor, hospital, clinics- Records need to be on official letter, signed and stamped, show your name and the child's name, show the address, show the date the child became a patient, and the dates of child visits in the year. (Very Important! Do not send Immunization records for they do not prove anything except the dates of immunization!)
- ✓ Or you can get multiple letters on official letterhead from: Child's childcare provider (not a relative), health care provider, social service agency, your landlord or property manager, a place of worship, shelters, or your employer.

(If you used a PO BOX on your tax return, send a completed form 1093 PO BOX Application stamped by the Post Office. If the documents listed above that you send in do not list you, send in additional documents to prove that you lived in the same household for more than 6 months.)

3. Age test

The child must be under age 19 at the end of the year and younger than you or your spouse; or age 19 but under age 24 at the end of the year and a full time student enrolled at least 5 months during the year, and younger than you or your spouse; or Any age if permanently and totally disabled

- ✓ Full-time Student (under age 24): School records on official letterhead, stamped, and signed by the school, showing that the child was considered a full-time student for at least any 5 months of the year. It must show the dates the child attended school
- ✓ Permanently and Totally Disabled (Any age): Send a letter on official letter from a doctor, other health care provider, a social service program or government agency that verifies: the person is permanently and totally disabled; the condition is 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.

4. Support test (it's not required for EIC, however, its required to claim a dependent)

The child **must not** have provided more than half of his or her own support for the year, and you must have provided more than half their support

- ✓ Rental agreements or any of the following bills: Utility, Clothing, Daycare, School, Medical, Repairs, or a statement from any government agency verifying the amount and type of benefits you and your dependent received for the year. Statement of account from a child support agency. Make sure to send in proof of paying the bill with a canceled check or receipt.

Qualifying Relative:

1. Member of Household or Relationship Test

- ✓ Must either live in the your household the entire year (all 12 months) (see Qualifying Child "Relationship Test" for ex. of proof), or
- ✓ Be related to you in one of the ways listed in the Qualifying Child Relationship test above, or the person can be your Father, Mother, Grandparent, Stepmother or Stepfather, Aunt, Uncle, Father or Mother in-law, Aunt or Uncle in-law. (See Relationship Test from above)

2. Gross Income Test

- ✓ The person must have income of less than \$4,050 (If they received any income, you can get a copy of their annual income received, letter from their employer, a copy of their W2, a transcript from the IRS or State to show the amount of income reported by others)

3. Support Test

- ✓ You must have provided more than half the person's support for the year (for the proof: see Qualifying Child "Support Test")