

## ATTENTION TAX PAYERS CLAIMING CHILDREN OR OTHER DEPENDENTS

The IRS requires that tax preparers collect documentation to verify a taxpayer's eligibility to claim certain credits, deductions & filing status on a tax return. Below is a checklist which will assist you in gathering the required and necessary documentation. You must present all of these documents at the time of your tax appointment. Failing to provide any of these documents will result in your return not being filed.

### Earned Income Credit & Child Tax Credit

To verify you have a qualifying child that lived with you for more than half of the year, the IRS requires a minimum of 3 of the following 9 documents:

- Birth certificates
- School Records & Statements
- Health Care Provider Statements
- Placement Agency Statement
- Place of Worship Statement
- Social Security Card
- Social Service Records or Statements
- Medical Records
- Statement of Guardianship

### Head of Household

To verify you are eligible to file as Head of Household the IRS requires a minimum of 2 of the following 5 documents:

- Lease/Rental Agreement
- Landlord Statement
- Property Management Statement
- Utility Bills (Water, Electricity, Telephone, Gas)
- Mortgage Statement

### American Opportunity Credit (Educational Credit)

The IRS requires a minimum of 2 of the following:

- Form 1098-T
- College Transcripts
- Receipts of fees paid to an Accredited Institution
- Book Receipts
- School Supplies
- Proof of Enrollment paid to an Accredited Institution

Your tax return will not be filed until all requested documents have been provided to, and reviewed by your tax preparer. There will be no exceptions. The IRS may impose a \$500 penalty if any of these verification documents are missing from your file.