For taxpayers with children or dependents: PATH Act Compliance

Tax professionals are required to document their client's eligibility for certain child and education related tax credits.

We will need to have additional documentation if you wish to claim the Child Tax Credit, any education tax credits, or the Earned Income Credit. Most people with children claim at least one of these credits. We need to retain this documentation in our files for three years. We are subject to an IRS inspection of our compliance.

Please provide these documents to us when you provide your other documents for tax preparation. Copies are fine, or we can scan and return your original while you wait.

1. **Proof the child lived with you during the tax year.** *This is now an annual requirement.* Any item from the following list will support that the child lived with you, provided the address on the document is the same as your address. The documents should either be **dated in the tax year or reference the tax year:**
   a. School records
   b. Medical records
   c. Health care provider statement
   d. Child care provider records
   e. Social services records or statements
   f. Place of worship statement
   g. Employer statement
   h. Landlord statement
   i. If child is over age 18:
      i. Proof of full-time student status, or
      ii. Proof of your child's disability (statement from doctor or social service agency)

2. **NEW Clients: Social security cards for each child** claimed on the tax return. We will keep them on file, this is a one-time requirement.

3. **For Education Credits (college education expenses):**
   a. Form 1098-T
   b. Account summary from the school with an itemized list of charges and payments
   c. Receipts for any qualifying expenses that are not tuition. Examples: books, supplies and equipment needed for a course of study. *The following expenses do not qualify- room and board, transportation, insurance, medical expenses.*

We cannot file your tax return until these documents are received.