

Dependent – Related Tax Benefits and Credits – Explanation of Items

What to send us – For the examination issues shown in the enclosed letter, send us copies of the documents requested below.

Provide English translations – For any document not in English, provide a true and accurate translation in the English language including the translator’s name, address and telephone number. Failure do so may result in the item being disallowed.

CHILD TAX CREDIT AND ADDITIONAL CHILD TAX CREDIT (CTC and ACTC)

You must show us each child you claimed with an Individual Taxpayer Identification Number (ITIN) was a resident of the United States.

Resident of the United States – A child with an ITIN must have been present in the United States for at least 31 days during the year we are examining, and for at least 183 days during the three-year period ending in the year we are examining. 183 days are counted as: (1) total days present in the U.S. during the year being examined, plus (2) one-third of the days in the immediate prior year, plus (3) one-sixth of the days in the second prior year.

What to send us – Documents such as a passport, visa, rental property lease showing the child as an occupant, records for school or child care enrollment and attendance, for government benefits or assistance, for legal or financial matters related to the child, for medical care or health insurance, or other similar documents.

EXEMPTIONS FOR DEPENDENTS

You must show us each dependent you claimed with an ITIN was a resident of the United States, Mexico or Canada.

What to send us – Documents such as a passport, visa, rental property lease showing the claimed dependent as an occupant, records for school or child care enrollment or attendance, for government benefits or assistance, for legal or financial matters related to the claimed dependent, for medical care or health insurance, or other similar documents.

You must show us each dependent you claimed was your qualifying child or your qualifying relative. Note: Only a qualifying child is eligible for CTC and ACTC. A qualifying relative is not.

A qualifying child:

1. Is **related to you** in one of the ways shown in “Qualifying Child” on the last page
2. Must have **lived with you for more than half** the year

A qualifying relative:

1. Is **related to you** in one of the ways shown in “Qualifying Relative” on the last page, or **must have lived with you for the entire** year
2. Must have received **over half of their financial support** from you

What to send us

Related to you – Birth certificates for each claimed dependent, and for any other individuals including yourself whose birth certificates prove each dependent is related to you. For an adopted child, send an adoption decree. For a foster child, send proof of authorized placement.

Lived with you – Documents to show where you lived and where each claimed dependent lived for the entire year such as:

- A rental property lease or written agreement naming the persons residing at the property showing where you and each dependent resided
- Other documents showing each dependent lived with you such as the dependent’s school or child care enrollment or attendance records, records for government benefits or assistance, for legal or financial matters, for medical care or health insurance, or other similar documents.

Financial support for qualifying relative – Documents and estimates of amounts you paid for each claimed qualifying relative’s housing, food, clothing, transportation, medical care and other personal living expenses such as account billing statements, receipts, or cancelled checks. For any support a claimed qualifying relative received from other sources (such as from other persons, government agencies, or charities) send us the names and addresses of the other sources and state the amount of support received.

We also need

- For each adult who lived in the same home with you, send us their name, social security number (SSN) or ITIN, their relationship to you, and the number of months they lived with you.
- For each claimed dependent age 19 to 23 who is a full-time student, send school records that prove dates of enrollment and full-time attendance.
- For each claimed dependent over age 18 who is permanently and totally disabled, send medical records that prove the disability.

Special rules – There are special rules for children of divorced or separated parents, for children who may be the qualifying children of more than one taxpayer, and for children whose support is subject to a multiple support agreement. See Publication 501, Exemptions, Standard Deduction, and Filing Information.

HEAD OF HOUSEHOLD FILING STATUS

You must show us your dependent or other qualifying person lived with you for more than half the year and you paid over half the cost of keeping up a home.

What to send us

- Documents showing amounts you paid for household upkeep expenses such as a rental property lease or agreement, or proof you owned your home (mortgage statement or proof of payment, real estate tax statement), and documents to verify amounts you paid for utilities (electricity, water, gas, telephone), repairs, insurance, and other household upkeep expenses.
- Documents showing your dependent or other qualifying person lived with you in your home such as your rental property lease showing the individual was an occupant, the individual's school enrollment and attendance forms with your address, records of government benefits or assistance showing the individual lived with you, records of legal or financial matters showing the individual lived with you, or records from medical care, health insurance, child care providers, or other similar records.

Special rules – There are special rules if your qualifying person for head of household filing status: (1) is your qualifying child (see definition below) and you do not claim the dependency exemption, you are the custodial parent, and you are separated, divorced or lived apart from the child's noncustodial parent, (2) is your qualifying relative (see definition below) only because the person lived with you all year, (3) was born or died during the year, or (4) is your parent who did not live with you. See Publication 501, Exemptions, Standard Deduction, and Filing Information.

CHILD AND DEPENDENT CARE CREDIT

You must show us you paid for child care for each claimed dependent so you could work or look for work.

What to send us – Documents such as receipts, cancelled checks, account statements, or letters from child care providers, showing the providers' names, addresses, social security numbers (SSNs) or employer identification numbers (EINs), the dates child care was provided, and the amounts you paid.

Special rules – There are special rules for children over age 12 or spouses that are physically or mentally not capable of taking care of themselves. See Publication 503, Child and Dependent Care Expenses.

EDUCATION CREDIT (American Opportunity Tax Credit)

You must show us you paid tuition or related expenses for higher education for each student.

What to send us – Form 1098-T, Tuition Statement, or documents showing amounts you paid for tuition and related higher education expenses for each student such as account billing statements, receipts, cancelled checks, or other documents showing each student attended college or vocational school.

FEDERAL INCOME TAX WITHHELD

You must show us you worked for the employer(s) and the amount of federal income tax withheld from your pay.

What to send us – Form(s) W-2, pay statements, letter from the employer on the employer's letterhead, health insurance or other employment benefit forms or statements showing you worked for the employer and the amount of federal income tax the employer withheld from your pay.

Qualifying Child	Qualifying Relative
<p>A qualifying child is related to you in one of these ways:</p> <ul style="list-style-type: none"> • Your son, daughter, stepson, stepdaughter, or their descendants • Your brother, sister, half brother, half sister, stepbrother, stepsister, or their descendants • Your foster child placed with you by an authorized placement agency or court decree • Your adopted child 	<p>A qualifying relative is related to you in one of these ways:</p> <ul style="list-style-type: none"> • Your son, daughter, stepson, stepdaughter, or their descendants • Your brother, sister, half brother, half sister, or their descendants • Your stepbrother or stepsister • Your father, mother, or their ancestors • The brother or sister of your father or mother • Your stepfather or stepmother • Your son-in-law, daughter-in-law, father-in-law, mother-in-law, brother-in-law, or sister-in-law • Your foster child placed with you by an authorized placement agency or court decree • Your adopted child <p>OR</p> <ul style="list-style-type: none"> • Lived with you for the entire year

Useful items you may want to see:

- Publication 519, U.S. Tax Guide for Aliens
- Publication 972, Child Tax Credit
- Publication 501, Exemptions, Standard Deduction, and Filing Information
- Publication 503, Child and Dependent Care Expenses
- Publication 970, Tax Benefits for Education