



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:

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| <input type="checkbox"/> Birth certificates | <input type="checkbox"/> School Records & Statements |
| <input type="checkbox"/> Health Care Provider Statements | <input type="checkbox"/> Placement Agency Statement |
| <input type="checkbox"/> Place of Worship Statement | <input type="checkbox"/> Social Security Card |
| <input type="checkbox"/> Social Service Records or Statements | <input type="checkbox"/> Medical Records |
| <input type="checkbox"/> 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:

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|--|---|
| <input type="checkbox"/> Lease/Rental Agreement | <input type="checkbox"/> Landlord Statement |
| <input type="checkbox"/> Property Management Statement | <input type="checkbox"/> Utility Bills (Water, Electricity, Telephone, Gas) |
| <input type="checkbox"/> Mortgage Statement | |

American Opportunity Credit (Educational Credit)

The IRS requires a minimum of 2 of the following:

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|--|--|
| <input type="checkbox"/> Form 1098-T | <input type="checkbox"/> College Transcripts |
| <input type="checkbox"/> Book Receipts | <input type="checkbox"/> Receipts of fees paid to an Accredited Institution |
| <input type="checkbox"/> School Supplies | <input type="checkbox"/> Proof of Enrollment paid to an Accredited Institution |

Client signature: _____

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.