

WHAT TO SUBMIT FOR EITC, CTC & AOTC

EARNED INCOME TAX CREDIT, CHILD TAX CREDIT & AMERICAN OPPORTUNITY TAX CREDIT

We are **REQUIRED** to obtain supporting documentation. Therefore, please provide any applicable:

Qualifying Child Proof – please provide any of the following:

➤ **Residency of qualified child(ren):**

- | | |
|--|---|
| <input type="checkbox"/> School records or statement
(Report cards NOT allowed) | <input type="checkbox"/> Childcare Provider records |
| <input type="checkbox"/> Landlord or property management statement | <input type="checkbox"/> Placement agency statement |
| <input type="checkbox"/> Healthcare Provider statement | <input type="checkbox"/> Social service records or statements |
| <input type="checkbox"/> Medical Reports | <input type="checkbox"/> Place of worship statement |
| | <input type="checkbox"/> Employer statement |

➤ **Relationship to qualified child(ren):**

- | | |
|---|---|
| <input type="checkbox"/> Birth Certificate | <input type="checkbox"/> Final adoption papers |
| <input type="checkbox"/> Marriage certificate that states
relationship to child(ren) | <input type="checkbox"/> Letter from a court or authorized
placement agency if adoption is pending |

➤ **Disability of qualified child(ren):**

- Doctor statement
- Healthcare provider statement
- Social service agency or program statement

SELF-EMPLOYMENT supporting documents (**Schedule C, Schedule F**)

- | | |
|--|--|
| <input type="checkbox"/> Business license | <input type="checkbox"/> Records of expenses |
| <input type="checkbox"/> Forms 1099 | <input type="checkbox"/> Bank statements |
| <input type="checkbox"/> Records of gross receipts | |

AMERICAN OPPORTUNITY TAX CREDIT (AOTC) (Form 1098-T required)

We need to verify if you are eligible to claim the American Opportunity Credit shown on your tax return.

➤ **Please provide all that apply:**

- | | |
|--|---|
| <input type="checkbox"/> Photocopies of cancelled checks | <input type="checkbox"/> Receipts for tuition |
| <input type="checkbox"/> Fees and books | <input type="checkbox"/> Transcripts from the educational institution |

➤ **Documentation that does NOT qualify:**

- Room and board
- Transportation
- Insurance
- Medical expenses
- Student fees unless required as a condition of enrollment or attendance
- Same expenses paid with tax-free educational assistance
- Same expenses used for any other tax deduction, credit or educational benefits

QUALIFYING STUDENT

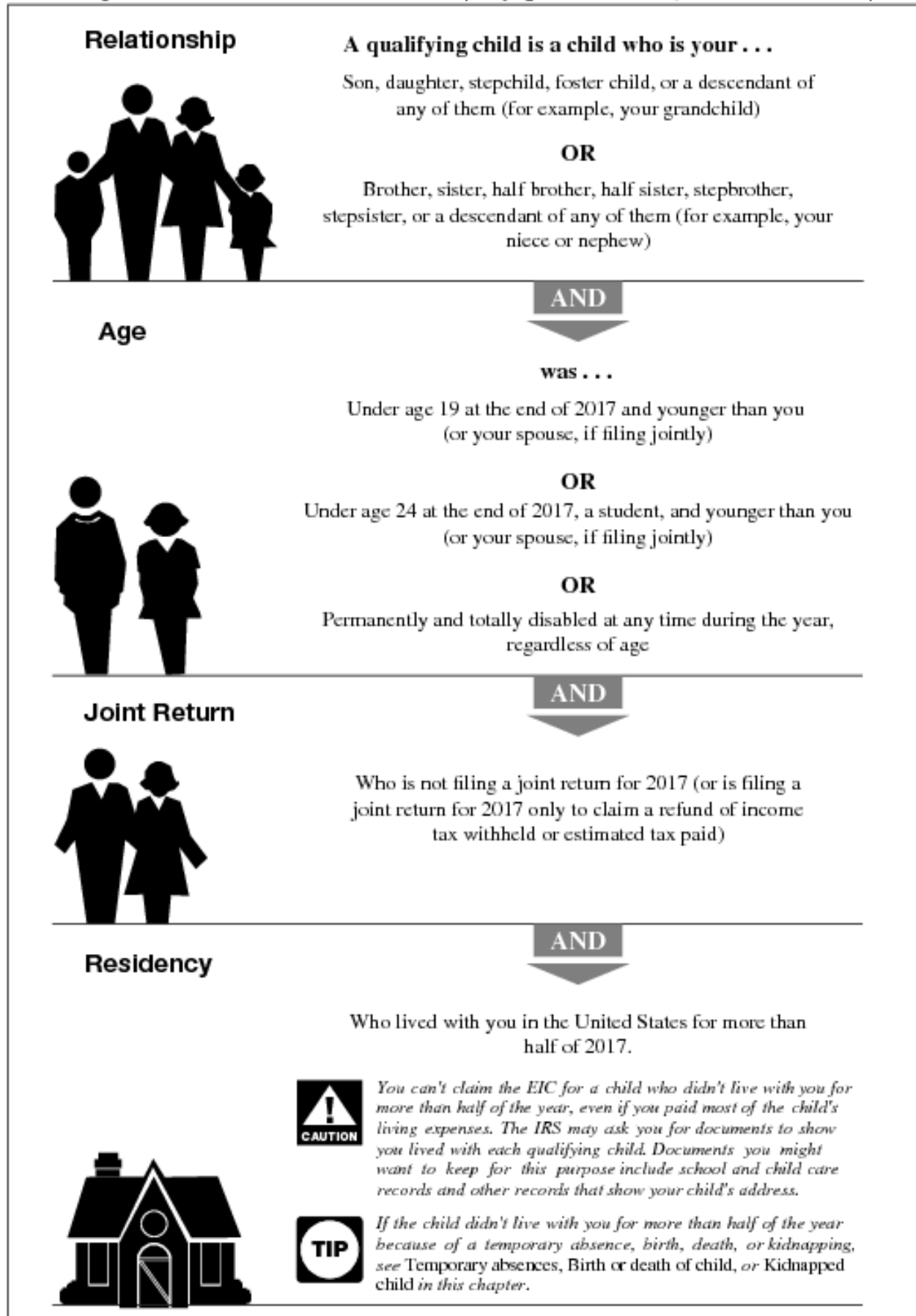
A student is taking a course during some part of each of any 5 calendar months during the calendar year.

- A full time student is a student who is enrolled for the number of hours or courses the school considers to be full-time attendance.
- A student should take a course of study given by a school, state or county

Name: _____

Signature: _____ Date: _____

Caution: Figure A is an overview of the tests to claim a qualifying child. For details, see the rest of this chapter.



2017 EITC and CTC Comparison Chart

EITC				CTC	
Income					
Income Limits and EITC Amount					
Children	Single	Married	EITC up to:	Must earn more than \$3,000 Credit up to \$1,000 per child Investment income — no limits	
None	\$15,010	\$20,600	\$510		
1	\$39,617	\$45,207	\$3,400		
2	\$45,007	\$50,597	\$5,616		
3 or more	\$48,340	\$53,930	\$6,318		
Investment income — \$3,450					
Sources of income					
Wages, salary, tips, employer-based disability, self-employment earnings, military combat pay, union strike benefits					
Taxpayer ID Number					
Valid social security number that permits work in the U.S. for tax filer, spouse, and children			Valid social security number or Individual Taxpayer Identification Number (ITIN) for tax filer, spouse, and children		
Filing Status					
Cannot be married filing separately			Any		
Age Requirement					
Must be between 25 and 64 years of age (workers without children)			Any		
Child Qualifications (workers with children)					
Relationship					
<ul style="list-style-type: none"> • Son, daughter, grandchild, stepchild or adopted child • Younger sibling, step-sibling, half-sibling, or their descendent • Foster child placed with the worker by a government agency 					
Residency					
Must live with the worker in the U.S. for more than half the year			Must live with the worker in the U.S. for more than half the year. Exception: A non-custodial parent who is permitted by a divorce or separation agreement to claim the child as a dependent.		
Age of Child					
Under 19, under 24 if a full-time student, or any age if totally and permanently disabled.			Under 17		
Dependency					
Not required (except for a claim by a married parent who separated from his or her spouse during the first half of the year)			Must be able to claim child as a dependent and claim the exemption on the return		
Tax Forms					
Schedule EIC (workers with children) Form 1040 or Form 1040 EZ (workers without children)			Schedule 8812 "Additional Child Tax Credit"		