



Documents You Need to Claim the Earned Income Credit on the Basis of a Qualifying Child or Children

To get Earned Income Credit (EIC), the child must have lived with you, be related to you and be a certain age.

Each child that you claim must have lived with you for more than half of 2022* in the United States. The United States includes the 50 states and the District of Columbia. It doesn't include Puerto Rico or U.S. possessions such as Guam.

To prove the child lived with you in the United States, the document(s) must have:

- your U.S. address, your name, and the child's name (If you use a P.O. Box as your mailing address, you must send a completed Form 1093, P.O. Box Application stamped by the Post Office)
- the dates in 2022 the child lived at the same address as you, must cover more than half of 2022
- if the document has the child's name and your address but not your name, you need to send in another document with your name showing the same address

You can send one or more of the following documents to prove the child lived with you for more than half of 2022:

- school records (you may need to send one or more school records)
- medical records from doctors, hospital, or medical clinic (immunization records may not include all the necessary information)
- adoption or child placement documents
- court records

Or, send dated statements on letterhead from:

- the child's school
- the child's childcare provider (not a relative)
- the child's health care provider, doctor, nurse, or clinic
- a social service agency
- your employer
- your landlord or property manager
- a place of worship

2 Each child that you claim must be related to you in one of the ways listed below. If the child is:

Then, send in copies of

Your son or daughter (including an adopted child)

Nothing at this time, go to Section 3.

If your name is not on the child's birth certificate, send us other records or documents proving you are the parent such as adoption records, court decree or paternity test results.

If the child was not born in the United States, we need a copy of the birth certificate or immigration papers in English or a copy of the legal translation.

Your grandchild or great grandchild

One or more birth certificates or other legal documents proving how you are related. For example, if you are claiming your:

- Grandchild, send your child's and grandchild's birth certificates
- Great grandchild, send your child's, your grandchild's, and your great grandchild's birth certificates

If the names aren't on the birth certificates, you need to send another type of document such as a court decree or paternity test results

3 Each child that you claim must be related to you in one of the ways listed below. If the child is:

Then, send in copies of:

Your niece or nephew	One or more birth certificates or other legal documents proving how you are related. For example, the child's birth certificate, showing your brother as the father, your brother's birth certificate showing your mother's name and your birth certificate showing your mother's name. If the names aren't on the birth certificates, you need another type of document such as a court decree or paternity test.
Your brother, sister, half-brother, or half-sister	One or more birth certificates or other legal documents proving how you are related. For example, if you are claiming your half brother, you need your brother's birth certificate with the name of your mother or father and your birth certificate with the name of the same mother or father. Both birth certificates must have the name of the parent in common. If not, you need another type of document, such as a court decree or paternity test results.
Your stepson, stepdaughter, stepbrother, stepsister, step-grandchild, or step-great grandchild	One or more birth certificates or other legal documents, such as court papers or marriage licenses, proving how you are related. If the birth certificate doesn't have the name of the parent to prove how you are related, you need another type of document, such as court decree or DNA test results from an accredited testing laboratory listing the names of the parties involved.
A child pending adoption	If the adoption is not final, you need a statement on letterhead from an authorized adoption agency
Your foster child placed with you by an authorized placement agency	A statement on the letterhead of the authorized placement agency or the court document placing the child with you during 2022

4 Age of each child that you claim is:

Then, send in copies of:

Under age 19 at the end of 2022 and younger than you (or your spouse if filing a joint return)	Nothing at this time.
<ul style="list-style-type: none">• age 19 but under age 24 at the end of 2022, and• a full-time student for any part of 5 calendar months during 2022, and• younger than you (or your spouse if filing a joint return)	<ul style="list-style-type: none">• School records showing the child was considered a full-time student for any part of five months of the tax year. It can be any five months of the year. The months do not have to be consecutive• The school records must show the child's name and the dates the child attended school during 2022.
Any age and permanently and totally disabled at any time during 2022	A letter from a doctor, other health care provider, a social service program or government agency verifying the person is: permanently and totally disabled. To be permanently and totally disabled for EIC purposes, the condition must last or be expected to last continuously for at least a year or is expected to result in death; and the person can't work or perform other substantial gainful activities

We must have proof for all three: you are related to the child, the child lived with you and the child's age. If you don't have or can't get the legal documents that we ask for, you can't claim EITC with that child. However, you may still be eligible for EIC without a qualifying child.

Important things to check before sending copies of your documents to us:

- Your records and documents prove all three; the child lived with you, is related to you and is a certain age. If not, we cannot allow your claim for EIC.
- Your documents are for 2022 not the current year
- If your documents are not in English, you are sending a legally translated document.
- We cannot accept documents signed by someone related to you for example, your sister takes care of the child while you work. You can't send a statement signed by your sister as the childcare provider to prove the child lived with you.
- You are using the same record or document to prove different things. For example, you use a school record to show the child attended school from January to May and then another record showing the same child attended from September to December during 2022. If the records show your address and list you as the parent, you can use the records to prove the child lived with you for more than half the year in 2022 and that the child is related to you. If the child is age 19 but under age 24, the records also prove the child is the right age.