

## EITC Audit Document Checklist Form 886-H-EIC Toolkit

Use this checklist as you prepare the response to your audit letter by going through the toolkit. Use a new checklist for each child listed on your return. **Remember:** *If at any time, going through this toolkit, you find you won't be able to get the information to the IRS within the 30 days, call the number on the notice to ask for more time.*

Child's Name			
<b>Relationship (How are you related)</b>			
<b>Son, daughter or adopted child</b>			
I have the following showing I am the parent of my son, daughter or adopted child			
Birth certificate with your name as the mother or father		Paternity report showing you are the father	
Adoption papers showing you are the parent			
List other document or documents you have or can get showing the child is your son, daughter or adopted child			
<b>Grandchild</b>			
I have the following showing I am the mother or father of my grandchild's parent		AND	I have the following showing my son or daughter is the parent of my grandchild
Birth certificate with your name as the mother or father of your grandchild's parent		AND	Birth certificate showing your son or daughter is the parent of your grandchild
Paternity report showing you are the father of your grandchild's parent			Paternity report showing your child is the father of your grandchild
Document from a court or an agency showing you are the mother or father of your grandchild's parent			Document from a court or an agency showing your child is the parent of your grandchild
Adoption papers from a court or an agency showing that you are the mother or father of your grandchild's parent			Adoption papers showing your child is the adoptive parent of your grandchild
List other document or documents you have or can get showing the child is your grandchild			
<b>Eligible foster child</b>			
I have the following showing the child is my eligible foster child			
Letter from an authorized placement agency showing placement of the child with you			
Court order showing placement of the child with you			
Letter from an agency showing that the child was placed with you by an authorized placement agency or by a court order			
List other document or documents you have or can get showing the child is your eligible foster child			
<b>Brother or sister</b>			
I have the following showing the child is my brother or sister			
<b>You have the same mother</b>		OR	<b>You have the same father</b>
Your birth certificate and your brother or sister's birth certificate showing the same mother		OR	Your birth certificate and your brother or sister's birth certificate showing the same father
Document from a court or agency showing you have the same mother			Your birth certificate showing your father's name and a paternity test report showing your brother or sister has the same father
Social service records recognizing you and your brother or sister are siblings			A paternity test report showing your father's name and your brother or sister's birth certificate showing you have the same father
			Two paternity tests showing you and your brother or sister have the same father
			Document from a court or agency showing you and your brother or sister have the same father
			Social service records recognizing you and your brother or sister are siblings
List other document or documents you have or can get showing the child is your brother or sister			
<b>Niece or nephew</b>			
I have the following showing that my niece or nephew is the child of my brother or sister		AND	I have the following showing how I am related to my brother or sister
Birth certificate showing your brother or sister as the father or mother of your niece or nephew		AND	I have documents listed under <b>Brother or Sister</b>
Paternity report showing your brother is the father			I have documents listed under <b>Half Brother or Half Sister</b>

## EITC Audit Document Checklist Form 886-H-EIC Toolkit

			I have documents listed under <b>Stepbrother or Stepsister</b>
Social service records showing you are the brother or sister and the child is your niece or nephew			
My niece or nephew is a stepchild of my brother or sister and I have a copy of the marriage certificate or proof of a common law marriage showing how the step relationship was formed.			
My niece or nephew is a stepchild of my brother or sister and I have a document listed under <b>Stepchild</b> showing how the step relationship was formed			
I have a court or agency document showing the child is the son, daughter or adopted child of my sister or brother listed under <b>Son, Daughter or Adopted Child</b>			
List other document or documents you have or can get showing the child is your niece or nephew			
<b>Stepchild</b>			
I have the following showing I am or was married to the child's mother or father		<b>AND</b>	I have the following showing the child is the son, daughter or adopted child of my husband or wife
Your marriage certificate or proof of a common-law marriage	<b>AND</b>	I have documents listed under <b>Son, Daughter or Adopted Child</b> showing the child is related to my husband or wife	
Your divorce or separation agreement			
Your husband's or wife's death certificate showing you as surviving spouse			
List other document or documents you have or can get showing the child is your stepchild			
<b>Half brother or half sister</b>			
I have the following showing the child is my half brother or half sister			
<b>Do you and your brother or sister have the same mother</b>		<b>OR</b>	<b>Do you and your brother or sister have the same father</b>
Your birth certificate and your brother's or sister's birth certificate showing you have the same mother	<b>OR</b>	Your birth certificate and your brother's or sister's birth certificate show that you have the same father	
		Paternity test reports or a paternity test report and birth certificate showing that you and your brother or sister have the same father	
I have a document or documents listed under <b>Brother or Sister</b>		I have a document or documents listed under <b>Brother or Sister</b>	
List other document or documents you have or can get showing the child is your half brother or half sister			
<b>Stepbrother or stepsister</b>			
I have the following showing my parent is or was married to the parent of my stepbrother or stepsister		<b>AND</b>	I have the following showing the child is the son, daughter or adopted child of my stepparent
Your parent and your stepparent's marriage certificate or proof of a common-law marriage	<b>AND</b>	I have a document or documents listed under <b>Son, Daughter or Adopted Child</b>	
Your parent and stepparent's divorce or separation agreement			
Your stepparent's death certificate showing your parent as a surviving spouse			
List other document or documents you have or can get showing the child is your stepbrother or stepsister			
<b>Child placed with you for adoption</b>			
You must show that the child was lawfully placed with you for legal adoption			
Document from a court or government agency showing the child was lawfully placed with you for legal adoption			Social service records showing the child was lawfully placed with you for legal adoption
<b>Other person</b>			
<b>If you check other person, you don't qualify for the EITC</b>			
<b>My child met the Relationship test; continue to the Residency test</b>			<b>My child didn't meet the Relationship test; continue to Next Steps—I Don't have a Qualifying Child for the EITC or start the Relationship test with the next child listed on your Schedule EIC</b>

### Residency (How long did the child live with you in the U.S.)

You must show the child lived with you for more than half of the tax year in the United States unless an exception applies

All documents or letters you send to the IRS to prove where the child lives must have the following:

- Your U.S. address (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

## EITC Audit Document Checklist Form 886-H-EIC Toolkit

Post Office) • Your child's U.S. address • The dates the child lived at the same address as you (the dates must be in the tax year on your notice and the dates must cover more than half of the tax year on the notice)			
I have or can get a document or documents showing the child lived with me in the U.S. for more than half of the tax year		OR	I have or can get signed, dated statements on letterhead from
	School records (you may need to send one or more school records showing more than half of the year)	OR	Child's school
	Medical records from doctors, hospital or clinic		Child's childcare provider (not a relative)
	Adoption or child placement documents		Child's health care provider, doctor, nurse or clinic
	Court records		Social service agency
Note: We have templates to ensure that your child's <a href="#">school</a> , <a href="#">healthcare provider</a> or <a href="#">childcare provider</a> includes all the necessary information. But, anyone listed above can adapt the template to fit their own situation. Tell your provider to go to <a href="#">irs.gov</a> and search "template."			Placement agency official
			Your employer
			Place of worship
		Shelters	
List other document or documents you have or can get showing the child lived with you more than half of the year in the U.S.			
<b>My child met the Residency test; continue to Age test</b>		OR	<b>My child didn't meet the Residency test; continue to Next Steps—I Don't have a Qualifying Child for the EITC or start the Relationship test with the next child listed on your Schedule EIC</b>

### Age (What was the Child's Age on the Last Day of the Tax Year)

<b>Child is under age 19 and younger than you (or your spouse, if filing jointly). You don't need to send any documents showing the child's age at this time</b>			
<b>Child is 19 or over but under age 24 and a full-time student and younger than you (or your spouse, if filing jointly)</b>			
I have or can get the following showing my child was a full-time student			
	<a href="#">Form 1098-T</a> , Tuition Statement, showing the student is full-time	OR	Remember- The document(s) or letter must include the educational institution's name, the dates of enrollment and the student's enrollment status is more than half-time
	Documents showing enrollment such as transcripts or other enrollment forms		
	Letter from the school on school letterhead (we have a template available to ensure the letter has all the needed information. Let your child's school know to go to <a href="#">irs.gov</a> and search "template.")		
List other document or documents you have or can get showing the child lived with you for more than half of the tax year in the U.S or met an exception.			
<b>Child is 19 or over and permanently and totally disabled</b>			
I have or can get proof of the following showing the child is totally and permanently disabled			
	Supplemental Security Income (SSI)	OR	The documents or letter must address these two issues and <b>be an official form or on official letterhead.</b> 1) The person can't engage in any substantial gainful activity because of a physical or mental condition  AND  2) A doctor determined the condition lasted or can be expected to last continuously for at least a year or lead to death
	Social Security Disability Income (SSDI)		
	Medicaid for the Disabled related benefits		
	Private disability insurance benefits		
	Veterans benefits or military service disability benefits		
	Other government benefits such as Workers' Compensation based on disability		
	Training to the developmentally disabled in a program sponsored by the government or a nonprofit agency		
	Medical doctor's statement		
List other document or documents you have or can get showing the child was permanently and totally disabled			
<b>My child met the Age test; continue to Next Steps—I have a Qualifying Child for the EITC</b>		OR	<b>My child didn't meet Age test; continue to Next Steps—I Don't have a Qualifying Child for the EITC or start the Relationship test with the next child listed on your Schedule EIC</b>

*Don't send your originals; send copies*