

Documents You Need to Prove You Can Claim an Earned Income Credit On the Basis of a Qualifying Child or Children

Usted puede conseguir una versión de esta forma en español llamando el número de teléfono en la primera página de la carta adjunta. You can get a Spanish version of this form, by calling the telephone number in the first page of the enclosed letter.

Your child must meet **relationship, age, and residency** requirements to qualify you for an Earned Income Credit (EIC). However, you may not need to claim a dependent child to qualify for a reduced EIC (*see the reverse side of this form*).

	If the Child Is	Then
Relationship Test	Your son or daughter (<i>including an adopted child</i>)	GO TO THE AGE and RESIDENCY TESTS. IRS will confirm the relationship; however, we may ask you later for additional information.
	Your grandchild or great grandchild, stepson, stepdaughter, step-grandchild or step-great grandchild, child pending adoption, brother, sister, stepbrother or stepsister or a descendant of any of them (<i>such as a niece or nephew</i>), eligible foster child (<i>placed with you by an authorized placement agency</i>)	Send us photocopies of documents that show evidence of the relationship, such as: • Birth certificates or other official documents of birth that verify your relationship • Marriage certificates that verify your relationship to the child • Letter from an authorized adoption agency • Letter from the authorized placement agency or applicable court document
Age Test	Under age 19 at the end of 2012	GO TO THE RESIDENCY TEST. IRS will confirm the age; however, we may ask you later for additional information.
	Under age 24 at the end of 2012 and a full-time student for at least five months of the year	Send us photocopies of official school records showing the child was a full-time student for at least five months of the tax year. The school records should show the dates of attendance. The months of attendance don't have to be consecutive.
	Any age and permanently and totally disabled at any time during 2012	Send us a letter from the child's doctor, other healthcare provider, or any social service program or agency verifying the child is permanently and totally disabled.
Residency Test	Related to you and lived with you in the United States for more than half of 2012	Send us photocopies of school (<i>no report cards</i>), medical, childcare provider (<i>provider can't be a relative</i>) or social service records or
	Any documents you submitted must reflect your actual street address. If you filed your tax return using a P.O. Box please submit a copy of the completed Form 1093 - P.O. Box Application - stamped by the post office.	Send us a letter on official letterhead from a school, a health care provider, a social service agency, placement agency official, employer, Indian tribal official, landlord or property manager, or a place of worship that shows the name of your child's parent or guardian, your child's address and the dates that they lived with you. You may need to send more than one document to prove your child lived with you for more than half of the year

Form **886-H-EIC-2012** (2012)

Catalog Number 60516R

www.irs.gov

Department of the Treasury - Internal Revenue Service

I understand that IRS may request documentation of my Earned Income Credit claim. I understand that I am responsible to provide documentation of my Earned Income Credit claim. I acknowledge that I have been provided with a copy of this IRS publication.

Taxpayer: _____

Date: _____

Spouse: _____

Date: _____