

## Documents You Need to Send to Claim the Earned Income Credit on the Basis of a Qualifying Child or Children for Tax Year 2016

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

Para recibir el Crédito por Ingreso del Trabajo (EIC, por sus siglas en inglés), el niño tiene que haber convivido con usted, ser su pariente, y tener una edad específica. Visite [IRS.gov/espanol](http://IRS.gov/espanol) para buscar la versión en español del Formulario 886-H-EIC (SP) (Rev. 10-2016) o llame al 1-800-829-3676.

Visit [IRS.gov/eitc](http://IRS.gov/eitc) to find out more about who qualifies for EIC.

**1. Each child that you claim must have lived with you for more than half of 2016\* 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.**

\*Count time that you or the child is temporarily away from home due to special circumstances as time the child lived with you. Examples include illness, college, business, vacation, military service or detention in a juvenile facility.

<p><b>To prove the child lived with you in the United States, the document(s) must have:</b></p> <ul style="list-style-type: none"> <li>• 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, <i>P.O. Box Application</i> stamped by the Post Office)</li> <li>• the dates in 2016 the child lived at the same address as you must cover more than half of 2016</li> <li>• 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</li> </ul>	<p><b>You can send one or more of the following documents to prove the child lived with you for more than half of 2016:</b></p> <ul style="list-style-type: none"> <li>• school records (you may need to send one or more school records)</li> <li>• Medical records from doctors, hospital or medical clinic (immunization records may not include all the necessary information)</li> <li>• adoption or child placement documents</li> <li>• court records</li> </ul>	<p><b>Or, send dated statements on letterhead from:</b></p> <ul style="list-style-type: none"> <li>• the child's school</li> <li>• the child's childcare provider (not a relative)</li> <li>• the child's health care provider, doctor, nurse or clinic</li> <li>• a social service agency</li> <li>• a placement agency official</li> <li>• your employer</li> <li>• an Indian tribal official</li> <li>• your landlord or property manager</li> <li>• a place of worship</li> <li>• shelters</li> </ul>
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<p><b>2. Each child that you claim must be related to you in one of the ways listed below. If the child is:</b></p>	<p><b>Then, send in copies of:</b></p>
<p><i>Your son or daughter (including an adopted child)</i></p>	<p>Nothing at this time, go to Section 3.</p> <p>If your name is <b>not on</b> 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.</p> <p><b>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.</b></p>
<p><i>Your grandchild or great grandchild</i></p>	<p>One or more birth certificates or other legal documents proving how you are related. For example, if you are claiming your:</p> <ul style="list-style-type: none"> <li>• Grandchild, send your child's and grandchild's birth certificates</li> <li>• Great grandchild, send your child's, your grandchild's and your great grandchild's birth certificates</li> </ul> <p><b>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.</b></p>

<b>2. Each child that you claim must be related to you in one of the ways listed below. If the child is</b>	<b>Then, send in copies of:</b>
<i>Your niece or nephew</i>	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. <b>If the names aren't on the birth certificates, you need another type of document such as a court decree or paternity test.</b>
<i>Your brother, sister, half brother, or half sister</i>	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. <b>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.</b>
<i>Your stepson, stepdaughter, step-brother, step-sister, step-grandchild, or step-great grandchild</i>	One or more birth certificates or other legal documents, such as court papers or marriage licenses, proving how you are related. <b>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.</b>
<i>A child pending adoption</i>	If the adoption is not final, you need a statement on letterhead from an authorized adoption agency.
<i>Your foster child placed with you by an authorized placement agency</i>	A statement on the letterhead of the authorized placement agency or the court document placing the child with you during 2016.
<b>3. Age of each child that you claim is:</b>	<b>Then, send in copies of:</b>
<i>Under age 19 at the end of 2016 and younger than you (or your spouse if filing a joint return)</i>	Nothing at this time.
<ul style="list-style-type: none"> <li>• <i>age 19 but under age 24 at the end of 2016, and</i></li> <li>• <i>a full-time student for any part of 5 calendar months during 2016, and</i></li> <li>• <i>younger than you (or your spouse if filing a joint return)</i></li> </ul>	<ul style="list-style-type: none"> <li>• 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.</li> <li>• The school records must show the child's name and the dates the child attended school during 2016.</li> </ul>
<i>Any age and permanently and totally disabled at any time during 2016</i>	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. But, 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 2016 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 2016. 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 2016 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.

## Supporting Documents To Prove Head of Household Filing Status

You may qualify for Head of Household filing status if you meet the following three tests:  
**Marriage Test, Qualifying Person Test, and Cost of Keeping up a Home Test.**

Name of Taxpayer		Taxpayer Identification Number	Tax Period Ending
<b>Marriage Test</b>	<b>If You Are:</b>	<b>Then send photocopies of the following documents for tax year 2016</b>	
	Single	Go to the Qualifying Person Test and Cost of Keeping up a Home Test.	
	Divorced or legally separated	Entire divorce decree, separate maintenance decree, or separation agreement.	
	Married, but your spouse did not live with you during the last 6 months of tax year 2016	Documents verifying your spouse did not live with you during the last 6 months of the year, such as a lease agreement, utility bills, a letter from a clergy member, or a letter from social services.	
<b>Qualifying Person Test</b> <i>(If your relationship with the child is not in this listing, please see Publication 501, Exemptions, Standard Deduction, and Filing Information for more information).</i>	<b>If the Person Is:</b>	<b>And</b>	<b>Then send photocopies of the following documents for tax year 2016</b>
	<p>Your child (including an adopted child, or a pending adoption),</p> <p>Your brother or sister, stepbrother or stepsister, or any of their descendants (for example, grandchild, niece, or nephew),</p> <p>Your eligible foster child (a child placed in your home by an authorized placement agency or by a court order).</p>	<p>You can claim a dependency exemption for the child.</p> <p>The child lived in your home for more than half of 2016 (temporary absences away from home, such as time spent at school, count as time lived at home).</p> <p>Note—A married child must be your dependent.</p>	<p>Birth certificates or other official documents of birth, marriage certificates, letter from an authorized adoption agency, letter from the authorized placement agency, or applicable court document that verify your relationship to the child (send these documents only for a qualifying child who is not your natural or adopted child).</p> <p>To show both you and your child lived together for more than half of 2016, send:</p> <ul style="list-style-type: none"> <li>• School, medical, daycare, or social service records</li> <li>• A letter on the official letterhead from a school, medical provider, social service agency, or place of worship that shows names, common address and dates. (If you send a letter from a relative who provides your daycare, you MUST send at least one additional letter.)</li> </ul> <p><b>Send as many documents as necessary to show that the child lived with you for more than half of the year.</b></p>
<b>Cost of Keeping up a Home Test</b>	<b>If:</b>	<b>And</b>	<b>Then send photocopies of the following documents for tax year 2016</b>
	You pass both the marriage test and the qualifying person test,	You paid more than half the cost of keeping up your home for 2016.	Rent receipts, utility bills, grocery receipts, property tax bills, mortgage interest statement, upkeep and repair bills, property insurance statement, and other household bills.