

## Supporting Documents to Prove American Opportunity Credit

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

**For each student for whom you claimed the American Opportunity Credit, provide proof of enrollment in an eligible educational institution:**

- Copies of Form 1098-T, *Tuition Statement*, from each institution the student attended (if provided by the institution)
- If any institution did not provide Form 1098-T, copies of other documents that verify enrollment, such as transcripts or other enrollment forms. The document(s) must include the institution's name, federal identification number, dates of enrollment, and the student's enrollment status (more than half time, not a graduate student)
- Copies of proof of payment of tuition and fees such as cancelled checks, bank statements, credit card statements or receipts. Form 1098-T may serve as proof of payment **IF** payments received are recorded in Box 1

**For each student for whom you claimed the American Opportunity Credit, provide proof of payment for other qualified expenses such as additional course related fees, books and supplies:**

- Copies of cancelled checks, bank statements, credit card statements or receipts
- Copies of documents that show the expenses were needed for a course of study, such as course guides, course syllabuses, or letters from the educational institution(s)

**Certain payments on behalf of the student reduce the amount of qualified expenses. For any student that received any of the following, provide copies of documents that show the amounts received as:**

- Employer provided educational assistance benefits
- Withdrawals from any educational retirement arrangements
- U.S. Savings bond interest that is nontaxable because you paid qualified higher education expenses
- Veteran's educational assistance benefits or
- Any other nontaxable payment received for education expenses

**Note:** The following expenses are not allowable and do not qualify for the American Opportunities Credit:

- Insurance
- Medical expenses (including student health fees)
- Room and Board
- Similar personal, living or family expenses. This is true even if the amount must be paid to the institution as a condition of enrollment or attendance.

Form **886-H-AOTC-MAX**  
(June 2017)

Department of the Treasury - Internal Revenue Service

**American Opportunity Tax Credit**  
**Available for a Maximum of 4 Years**

Name of taxpayer

Tax year(s)

Our records indicate that the American Opportunity Tax Credit (including year(s) of the Hope Credit) was granted for at least one of the students listed on your Form 8863, Education Credits, on four prior tax returns. This credit (including the Hope Credit) is available **ONLY** for the first four years of postsecondary education, and it is available **ONLY** for four years per eligible student.

If the American Opportunity Credit is being claimed for more than one student or, if you wish to claim the credit for a student other than the student listed on the Form 8863 filed with your return, more information is needed.

**Note:** Each student for whom you claim the American Opportunity Credit must:

- Be someone for whom you claim a personal exemption on your tax return
- Be pursuing a degree or other postsecondary educational credential
- Be enrolled at least half time for at least one academic period beginning in the tax year
- Not have finished the first four years of higher education at the beginning of the tax year
- Not have a felony drug conviction at the end of the tax year

**For each student, provide proof of enrollment in an eligible educational institution:**

- Copies of Form 1098-T, Tuition Statement, from each institution the student attended (if provided by the institution)
- If any institution did not provide Form 1098-T, copies of other documents that verify enrollment, such as transcripts or other enrollment forms. The document(s) must include the institution's name, federal identification number, dates of enrollment, and the student's enrollment status (more than half time, not a graduate student)
- Copies of proof of payment for tuition and fees such as cancelled checks, bank statements, credit card statements or receipts. Form 1098-T may serve as proof of payment **IF** payments received are recorded in Box 1

**For each student, provide proof of payment for other qualified expenses such as additional course related fees, books and supplies:**

- Copies of cancelled checks, bank statements, credit card statements or receipts
- Copies of documents that show the expenses were needed for a course of study, such as course guides, course syllabuses, or letters from the educational institution(s)

## Documents You Need to Send to Claim the Earned Income Credit on the Basis of a Qualifying Child or Children for Tax Year 2021

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](https://www.irs.gov/espanol) para buscar la versión en español del Formulario 886-H-EIC (SP) (Rev. 10-2021) o llame al 1-800-829-3676.

Visit [IRS.gov/eitc](https://www.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 2021\* 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 2021 the child lived at the same address as you must cover more than half of 2021</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 2021:</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>
<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>	

*Table continued...*

<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, stepbrother, stepsister, 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 from an accredited testing laboratory listing the names of the parties involved.</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 2021.
<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 2021 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 2021, and</i></li> <li>• <i>a full-time student for any part of 5 calendar months during 2021, 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 2021.</li> </ul>
<i>Any age and permanently and totally disabled at any time during 2021</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. 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 2021 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 2021. 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 2021 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 for Dependents

Taxpayer name		Taxpayer Identification Number	Tax Year
<b>If You Are:</b>	<b>And:</b>	<b>Then please send photocopies of the following documents:</b>	
Divorced, legally separated, or living apart from the other parent of the child claimed on your return.	Both parents ( <i>together</i> ) provided more than half of the child's <b>total support</b> for the tax year.  and  One or both parents have custody.	Entire divorce decree, separation agreement, decree of separate maintenance. If you are living apart from the child's other parent, but you are not divorced or legally separated, send proof that you did not live with the child's other parent for the last six months of the year.  Current custody order, completed <i>Form 8332, Release of Claim to Exemption for Child of Divorced or Separated Parents</i> or a similar statement as applicable for 2021. You may need to send more than one document.	
<b>If the Person Is:</b>	<b>And:</b>	<b>Then please send photocopies of the following documents:</b>	
Your qualifying child	The child is your: son, daughter, adopted child, a child lawfully placed with you for legal adoption, stepson, stepdaughter, brother, sister, stepbrother, stepsister, foster child placed with you by an authorized placement agency or by court order, or a descendant of any such person ( <i>for example, a grandchild, a niece, or a nephew</i> ),  and  The child lived with you for more than half of 2021; ( <i>temporary absences away from home, such as the child going away to school, count as time lived at home</i> ),  and  The child did not provide half of his or her own support for 2021,  and  At the end of 2021, the child is under age 19, or a full-time student under the age of 24, or permanently and totally disabled regardless of age.  <b>Note: The above-mentioned age requirement is for Earned Income Tax Credit eligibility only. For the Child Tax Credit, by the end of the year, the child must be under age 18 in 2021, or under age 17 in 2020 and prior years.</b>	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 ( <i>send these documents only for a qualifying child who is not your natural or adopted child</i> ).  To show both you and your child lived together at the same address or addresses for more than half of 2021, send either: <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. (<i>We cannot accept documents signed by someone related to you.</i>)</li></ul> <b>You may need to send more than one document to show that the child lived with you for more than half of the year.</b>	
<b>If the Person Is:</b>	<b>And:</b>	<b>Then please send photocopies of the following documents:</b>	
Your qualifying relative	Your relative is any of the relatives listed in the box above or any of the following: father or mother and their ancestors, stepfather or stepmother, aunt or uncle, brother-in-law or sister-in-law,  and  You provided over half of his or her support in 2021, ( <i>except for children of divorced or separated parents</i> ),  and  Cannot be claimed as a qualifying child by any other person in 2021.	Birth and marriage certificates that verify your relationship to the qualifying relative.  If you claim a non-blood related person as a qualifying relative, send proof the person has lived in your home for the entire 12 months of the year. To show both of you lived together at the same address or addresses for all of 2021, send either: <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. (<i>We cannot accept documents signed by someone related to you.</i>)</li></ul>	

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**\*\*\* Note - Send Us Copies of the Following Documents as Proof You Provided More Than Half of Your Dependent's Total Support: \*\*\***

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- A statement of account from a child support agency.
- A statement from any government agency verifying the amount and type of benefits you and/or your dependent received for the year.
- Rental agreements or a statement showing the fair rental value of your residence (*proof of lodging cost*).
- Utility and repair bills (*proof of household expenses*) with canceled checks or receipts.
- Daycare, school, medical records, or bills (*proof of child's support*) with canceled checks or receipts.
- Clothing bills (*proof of child's support*) with canceled checks or receipts.

## Supporting Documents to Prove Filing Status

Taxpayer name	Taxpayer Identification Number	Tax period ending
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<p><b>Filing Status Test</b></p> <p><i>You are unmarried for the whole tax year if you obtained a final decree of divorce or separate maintenance by the last day of your tax year. You must follow your state law to determine if you are divorced or legally separated.</i></p>	<p><b>If you filed your tax return as:</b></p> <p><b>Head of Household</b></p>	<p><b>Send photocopies of the following documents:</b></p> <ul style="list-style-type: none"> <li>If you're divorced or legally separated, send one of the following: <ul style="list-style-type: none"> <li>entire divorce decree</li> <li>separate maintenance decree</li> <li>separation agreement</li> </ul> </li> <li>If you were married at the end of 2021, send documents verifying your spouse didn't live with you during the last six months of the year. Examples include: <ul style="list-style-type: none"> <li>lease agreement</li> <li>utility bill</li> <li>letter from a clergy member</li> <li>letter from social services</li> </ul> </li> <li>If you've never been married, you don't need to provide documents for this test.</li> <li>All taxpayers claiming Head of Household filing status -- go to the Qualifying Person Test and Cost of Keeping up a Home Test.</li> </ul>
	<p><b>Married Filing Separately</b>, you are claiming the Earned Income Credit (EIC), and one of the following applies:</p> <ul style="list-style-type: none"> <li>Your spouse didn't live with you during the last six months of tax year 2021, or</li> <li>You were legally separated according to your state law under a written separation agreement or a decree of separate maintenance and you didn't live in the same household as your spouse at the end of 2021.</li> </ul> <p><b>Note:</b> If either of these situations applies to you, you can claim the EIC if you are married, are not filing a joint return, and lived with your qualifying child for more than half of 2021 (See Form 886-H-EIC).</p>	<ul style="list-style-type: none"> <li>If you were married under state law and were legally separated under a written separation agreement or decree of separate maintenance at the end of 2021, send the entire agreement or decree and proof that you didn't live in the same household as your spouse at the end of 2021.</li> <li>If you were married and not legally separated at the end of 2021, send documents verifying your spouse didn't live with you during the last six months of 2021.</li> <li>In either case, to show where you lived, you can send documents such as a lease agreement, utility bill, a letter from a clergy member, or a letter from social services.</li> </ul>

<p><b>Qualifying Person Test for Head of Household</b></p> <p><i>(If your relationship with the child is not in this listing, please see Publication 501, Dependents, Standard Deduction, and Filing Information for more information).</i></p>	<p><b>If the person is:</b></p> <p>Your child <i>(including an adopted child, or a pending adoption), or</i></p> <p>Your brother or sister, stepbrother or stepsister, or any of their descendants <i>(for example, grandchild, niece, or nephew), or</i></p> <p>Your eligible foster child <i>(a child placed in your home by an authorized placement agency or by a court order).</i></p>	<p><b>And:</b></p> <p>You can claim the child as a dependent, and</p> <p>The child lived in your home for more than half of 2021 <i>(temporary absences away from home, such as time spent at school, count as time lived at home).</i></p> <p><b>Note:</b> You can't claim a married person who files a joint return as a dependent unless that joint return is filed only to claim a refund of withheld income tax or estimated tax paid.</p>	<p><b>Then send photocopies of the following documents for tax year 2021:</b></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 <i>(send these documents only for a qualifying child who is not your natural or adopted child).</i></p> <p>To show both you and your child lived together for more than half of 2021, 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. <b>Note:</b> We can't accept documents signed by <b>someone related to you</b></li> </ul> <p><b>Send as many</b> documents as necessary to show that the child lived with you for more than half of the year.</p>
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<b>Cost of Keeping up a Home Test for Head of Household</b>	<b>If:</b>	<b>And:</b>	<b>Then send photocopies of the following documents for tax year 2021:</b>
	You pass both the filing status test and the qualifying person test	You paid more than half the cost of keeping up your home for 2021	Rent receipts, utility bills, grocery receipts, property tax bills, mortgage interest statement, upkeep and repair bills, property insurance statement, and other household bills



**Child and Dependent Care Credit—  
Explanation of Items**

Name of Taxpayer

Taxpayer Identification Number

Tax Period Ending

For the credit claimed on your return, send us copies of the documents listed below under **“What to send us.”**

**You must show us** you paid for child or dependent care for each qualifying individual so that you (and your spouse if married filing jointly) could work or actively look for work. In general, a qualifying individual is:

- A dependent who is your qualifying child under age 13, or
- A dependent or your spouse who was physically or mentally not capable of taking care of himself or herself and who lived with you for more than half the year.

**What to send us:**

- Documents showing amounts you paid for child and dependent care for each qualifying individual during the year we are examining such as receipts, cancelled checks, account statements, or letters from each child or dependent care provider,

Note: For a qualifying individual who reached age 13 during the year, unless the qualifying individual was incapable of self-care, count only the amount you paid for care provided while the qualifying individual was under age 13.

- Documents showing each provider's name, address, social security number (SSN) or employer identification number (EIN), and the dates care was provided,

Note: No credit is allowed for payments you made to: a person for whom you (or your spouse if filing jointly) can claim a dependency exemption, your child who was under age 19 at the end of the year, a person who was your spouse at any time during the year, or the parent of your dependent if your dependent is your child under age 13.

- Documents showing where you resided for the entire year such as rental leases, mortgage documents, property tax statements and utility bills, and
- Documents showing that each qualifying individual lived with you for more than half the year, such as rental leases, school records, official mail, health care provider records or medical insurance records with the qualifying individual's name and your address.

**We also need:**

- If you claimed the credit for a qualifying individual who was age 13 or over or for your spouse, send us a physician's statement or state certification verifying the qualifying individual or your spouse is not capable of caring for himself or herself.
- If you are legally separated or divorced and claimed the credit for a child in your custody for which you released the dependency exemption to the noncustodial parent, send us the divorce decree or separation agreement awarding you primary physical custody of the child.
- If you were married and filed a separate return from your spouse and lived apart from your spouse for the last six months of the year, send us documents showing (1) your spouse was not a member of your household for the last six months of the year, and (2) you paid for more than half of your household upkeep expenses such as receipts or cancelled checks for rent or mortgage payments.

Useful items you may want to see:

- Publication 503, *Child and Dependent Care Credit*
- Publication 501, *Exemptions, Standard Deduction, and Filing Information*

## Supporting Documents to Prove the Child Tax Credit (CTC) and Credit for Other Dependents (ODC) for 2021

Name of taxpayer

Taxpayer identification number

**Provide English translations:** For any document that isn't in English, send us a true and accurate English-language translation including the translator's name, address and telephone number. If you don't, we may disallow the item.

**For each dependent, send us copies of the following items (don't send us original documents):**

<p><b>1. Taxpayer identification number</b></p> <p><u>Exception:</u> Don't send us this document if the dependent was born in the United States (U.S.).</p>	<p>The <b>dependent's Social Security card</b> if the dependent was issued a Social Security number (SSN) by the Social Security Administration.</p> <p><u>Note:</u> You can't claim the CTC for a dependent unless the dependent's SSN was valid for employment in the U.S. before the due date of the return, including extensions. However, we can allow the ODC for the dependent if you show us the ODC eligibility rules are met (see items 2 through 8 below).</p> <p><u>Note:</u> If the dependent was issued an individual taxpayer identification number (ITIN) or adoption taxpayer identification number (ATIN), don't send us proof of the ITIN or ATIN.</p>
<p><b>2. U.S. citizen, national or resident</b></p> <p><u>Exception:</u> Don't send us these documents if the dependent was born in the U.S.</p>	<p>Documents proving the <b>dependent was present in the U.S.</b> during the year we're examining.</p> <p>Examples: Rental property lease, records for school or child care enrollment and attendance, government benefits or assistance, legal or financial matters, medical care or health insurance or similar documents.</p> <p><u>Note:</u> Only send us these documents for dependents who were issued an ITIN or ATIN, or whose Social Security card is printed with the words "Not Valid for Employment" or "Valid for Work Only With DHS Authorization."</p> <p><u>Note:</u> If the dependent wasn't a U.S. citizen, national or resident during the year we're examining, STOP. You can't claim the CTC or the ODC for the dependent.</p>
<p><b>3. Relationship</b></p> <p><u>Exception:</u> Don't send us these documents if the dependent isn't related to you.</p>	<p>The dependent's birth certificate, and if needed, the birth and marriage certificates of any individuals, including yourself, that prove the dependent is related to you.</p> <p>For an adopted dependent, send an adoption decree or proof the child was lawfully placed with you or someone related to you for legal adoption.</p> <p>For a foster child, send proof of authorized placement.</p>
<p><b>4. Residency</b></p>	<p>Documents to show <b>where you lived and where each dependent lived</b> for the entire year, such as:</p> <ul style="list-style-type: none"> <li>- A rental property lease or statement from the property owner or agent with the address, parties to the lease, time period of the lease and names of persons residing there; mortgage payment records or real estate tax statement.</li> <li>- Records for school or child care enrollment, government benefits, legal or financial matters, medical care or health insurance or other similar documents showing your address and the address of the dependent.</li> </ul> <p>Or, if you're the non-custodial parent of a child whose parents are <b>divorced, separated or living apart:</b></p> <ul style="list-style-type: none"> <li>- Form 8332, Release/Revocation of Release of Claim to Exemption for Child by Custodial Parent, in effect for the year we are examining, and</li> <li>- Divorce decree, separation agreement or custody order if in effect for the year we're examining.</li> </ul>
<p><b>5. Support</b></p> <p><u>Exception:</u> Don't send us these documents if the dependent was under age 18 at the end of the year we're examining AND either:</p> <ul style="list-style-type: none"> <li>• Lived with you for more than half the year we're examining, or</li> <li>• Lived with someone who signed Form 8332 for more than half the year we're examining.</li> </ul>	<p>Information to show who provided the <b>dependent's financial support</b> for the year:</p> <ul style="list-style-type: none"> <li>- Send documents and estimates of total amounts paid for the dependent's support, such as proof of payment for housing and utilities, and estimates of amounts paid for personal living expenses, such as clothing, medical care and transportation.</li> <li>- State how much of the total support was provided by you, by the dependent, and by other sources. Other sources include individuals, as well as governmental, tribal and private entities. Send the names of the other individuals and entities, if any.</li> <li>- Send written declarations from others contributing to the dependent's support that they will not claim the individual as a dependent if the dependent individual's support was provided under a multiple support agreement.</li> </ul>

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**For each dependent, send us copies of the following items (don't send us original documents):**

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<b>6. Disabled dependent</b>	If the dependent was over age 18 at the end of the year we're examining and was permanently and totally disabled, send us documents to prove the dependent was permanently and totally disabled. See Publication 501, Dependents, Standard Deduction, and Filing Information, for the definition of permanently and totally disabled.
<b>7. Student</b>	If the dependent was over age 18 at the end of the year we're examining and was a full-time student, send us school records showing the dependent was considered a full-time student for any part of any five months of the year we're examining. The school records must show the child's name and the dates the child attended school during the year we're examining. See Publication 501, Dependents, Standard Deduction, and Filing Information, for the definition of a student.
<b>8. Child who is the qualifying child of more than one taxpayer</b>	If the dependent is the qualifying child of any other taxpayers: <ul style="list-style-type: none"><li>- Documents to show whether the dependent resided with you for the longest period of time during the year, and</li><li>- The name and, if known, the SSN or ITIN of any other individuals who can claim the dependent as a qualifying child.</li></ul>

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**U.S. resident alien** – If a dependent isn't a U.S. citizen, national or lawful permanent resident with a green card, the dependent must have been present in the U.S. for a minimum number of days. See 'Substantial Presence Test' in Publication 519, U.S. Tax Guide for Aliens.

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Useful items you may want to see:

- Publication 972, Child Tax Credit and Credit for Other Dependents
- Publication 519, U.S. Tax Guide for Aliens
- Publication 501, Dependents, Standard Deduction, and Filing Information