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REQUIREMENTS TO CLAIM THE EARNED INCOME CREDIT and/or CHILD TAX CREDIT

This is to inform you that there have been NEW changes concerning the EARNED INCOME CREDIT (EIC). Those of you who are applying for the EIC with a qualifying child will now have to show evidence to your tax preparer of your eligibility for the credit. A qualifying child would be your son or daughter, stepchild, foster child (placed with you by an authorized placement agency, such as a state or local government agency), or a descendant of any of them (such as your grandchild), or a brother, sister, stepbrother, stepsister, or a descendant of any of them (such as your niece or nephew).

The documents that you will need to bring to the office to claim the EARNED INCOME CREDIT with a qualifying child will be as follows:

- * Social Security Card of taxpayer and spouse, if any
- * Birth Certificate of each qualifying child
- * Social Security Card for each qualifying child

In order to qualify for the EIC, your qualifying child must have been under the age of 19 at the end of the tax year or under the age of 24 and a full time student at the end of the tax year or of any age and permanently and totally disabled. Your qualify child must also have resided with you in your home for more than half of the year.

In order to claim the EIC, you will need to bring to us (your tax preparer) evidence that your qualifying child resided with you during the tax year. This evidence can be in the form of the following documents:

- * School Records or Statement
- * Medical records or Health care provider statement
- * Landlord or property management statement
- * Child care provider records. (If your qualifying child is permanently and totally disabled, you must proof the disability, documents such as:
 - *Doctor Statement / Other care provider statement

If a Schedule C (Profit or Loss from Business) is included with your tax return, you must confirm the existence of the business and show evidence of your income and expenses. This evidence can be in the form of the following:

- * Business License
- * Form 1099-Misc.
- *Taxpayer record of gross receipts and expenses
- * Taxpayer summary of income and expenses
- * Business Bank Statements

**IN ACCORDANCE WITH THE NEW IRS REGULATIONS, WE
WILL NOT BE ABLE TO PROCESS YOUR INCOME TAX
RETURN WITH EARNED INCOME or CHILD TAX CREDIT
WITHOUT THE ABOVE DOCUMENTATION.**