

Requirements to Claim Certain Tax Credits:

To claim the Earned Income Tax Credit (EITC), Child Tax Credit (CTC), Additional Child Tax Credit (ACTC), Credit for Other Dependents (ODC), American Opportunity Tax Credit (AOTC), or Head of Household (HOH) filing status, specific due diligence requirements must be met.

Eligibility Documentation:

- **Qualifying Child:** Must be your child, stepchild, foster child (placed by an authorized agency), grandchild, sibling, or their descendant (niece/nephew).
- **Age:** Under 19 at the end of the tax year, under 24 if a full-time student, or any age if permanently and totally disabled.
- **Residency:** Must have lived with you for more than half the year.

Schedule C (Profit or Loss from Business):

- **Proof of Business:** Evidence of business existence and income/expenses, such as:
 - Business License
 - Form 1099-MISC
 - Records of gross receipts and expenses
 - Business bank statements

Required Documents:

- Social Security Card for taxpayer, spouse, and dependents
- Birth Certificate for each qualifying child/dependent
- Proof of residency for qualifying child/dependent, such as:
 - School records or statements
 - Medical records or health care provider statements
 - Landlord/property management statements
 - Child care provider records
- Proof of disability if applicable, such as:
 - Doctor's statement
 - Other care provider statement

IMPORTANT NOTICE:

IN ACCORDANCE WITH THESE REGULATIONS, WE CANNOT PROCESS
YOUR TAX RETURN WITHOUT THE REQUIRED
DOCUMENTATION/INFORMATION