Earned Income Credit (EIC) Documentation Requirement

As the taxpayer claiming a child (or children), you need to provide documentation that the child/children actually live with you. Below is a list of documents that may be used to support that claim:

- School records or statement showing the child's (your) address
- Landlord or property management statement
- Health care provider statement
- Medical records
- Child care provider records
- Placement agency statement
- Social service records or statement
- Place of worship statement
- Indian tribal official statement
- Employer statement

Be sure to include at least one of these things with the documentation you provide to your tax preparer to do your tax return if your income is low enough that you expect to qualify for the EIC.

If you are claiming a disabled child, you will need to prove the disability by providing at least one of the following:

- Doctor statement
- Other health care provider statement
- Social services agency or program statement

Lastly, if a Schedule C for a self-employed business is filed as part of the tax return, the tax preparer must document the existence of the business and document what records were used to determine the business income and expenses claimed for the business. These records to submit to your preparer include the following:

- Business license
- 1099-MISC forms
- Records of gross receipts
- Income summary
- Expense summary
- Bank statements

These are permanent documentation requirements for 2017 tax returns for anyone claiming the federal Earned Income Credit.