

**Qualifying Children Residency Statement**  
(for the earned income credit)

Department of the Treasury  
Internal Revenue Service

▶ **Esta forma está disponible en español. Por favor, llame al 1-800-829-6088.**  
▶ **See instructions beginning on page 2.**

**2005**  
Attachment  
Sequence No. **136**

**Part I Taxpayer Information**

Your first name and initial	Last name	Your social security number
If you are filing a joint return for 2005, spouse's first name and initial	Last name	Spouse's social security number
Home address (number and street). If you have a P.O. box, see instructions		Your daytime phone number (      )
City, town or post office, state, and ZIP code		Your evening phone number (      )

**Part II Qualifying Children Information**

**Caution.** Enter each child's first and last name exactly as it appears on the child's social security card.

Child 1 ▶	Child's first name	Last name	Child's social security number
Child 2 ▶	Child's first name	Last name	Child's social security number

**Part III Proof of Residency (see instructions)**

You must prove your child lived with you for more than half of 2005. For details and exceptions, see **Residency Test** on page 2.

The proof you must give us is a Third Party Affidavit or other document(s) showing the child lived with you for more than half of 2005. For details on the documents to provide, what the documents must show, and who can provide documents, see page 3. **Note.** The IRS may contact any person or organization that provides documents you attach to this form.

Check one or more boxes below and attach the required documents.

- 1  One or more third parties have completed the Third Party Affidavit, which I have attached. If the affidavit(s) shows that the residency test has been met, **do not** check any other boxes or attach additional information.
- Note.** The Third Party Affidavit was sent to you with Form 8836 and is designated either **Schedule A (Form 8836)** or **Schedule B (Form 8836)**. Use only the version of the schedule you received with Form 8836.
- 2  I have attached a signed letter on official letterhead from one or more of the following third parties (see page 3 for details on the information the letter must contain):
- |                                       |                              |  |
|---------------------------------------|------------------------------|--|
| Attorney                              | Employer                     | School official                                    |
| Childcare provider                    | Health-care provider         | Social service agency or other government official |
| Clergy                                | Indian tribal official       | Utility company                                    |
| Community-based organization official | Landlord or property manager |  |
| Court or placement agency official    | Law enforcement officer      |  |
- 3  I have attached **copies** of one or more of the following records (see page 3 to find out which records to send and the information these records must contain):
- |                                      |                         |                               |
|--------------------------------------|-------------------------|-------------------------------|
| Childcare records                    | Law enforcement reports | Religious records             |
| Community-based organization records | Leases                  | School records                |
| Court or placement agency records    | Legal records           | Social service agency records |
| Employment records                   | Medical records         | Utility bills                 |
| Indian tribal records                |                         |                               |

<b>Keep a copy of Form 8836 and attachments for your records.</b>	Under penalties of perjury, I declare that I have examined this statement, and to the best of my knowledge and belief, it is true, correct, and complete.			
	<table border="0"> <tr> <td><b>Taxpayer Sign Here</b> ▶</td> <td><b>Date</b> ▶</td> </tr> <tr> <td><b>Spouse Named in Part I Sign Here</b> ▶</td> <td><b>Date</b> ▶</td> </tr> </table>	<b>Taxpayer Sign Here</b> ▶	<b>Date</b> ▶	<b>Spouse Named in Part I Sign Here</b> ▶
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## How To Get Help

Call 1-800-829-6088 if you need help completing this form or you cannot get the documents you need to send with this form. Help is available Monday through Friday from 8:00 a.m. to 8:00 p.m. local time.

You may also visit any IRS Taxpayer Assistance Center. To find out the location and hours of the nearest center, call 1-800-829-1040 or visit the IRS website at [www.irs.gov/localcontacts](http://www.irs.gov/localcontacts). You also can contact the Taxpayer Advocate Service at 1-877-777-4778 or the local Taxpayer Advocate office in your area.

After you file this form, you can find out whether we received and approved it. Go to [www.irs.gov/eitc](http://www.irs.gov/eitc) and click on the link for the EITC Certification Application, or you can call 1-800-829-6088. Allow at least 30 days after filing the form before you do this. You will need information from your last tax return to access this information.

## Instructions

### Purpose of Form

We need this form to show that your child met the residency test (defined on this page) for the earned income credit (EIC) for 2005.

### Who Must File

File this form **only** if:

- The IRS sent this form to you with a letter directing you to file it, **and**
- You are claiming or expect to claim the EIC with a qualifying child for 2005. A qualifying child is one who meets the age, relationship, and residency tests for the EIC.



*The relationship test has changed for 2005. To meet the relationship test, the child must be your child (including an adopted child, stepchild, or eligible foster child), brother, sister, stepbrother, stepsister, or a descendant of one of these relatives. An adopted child includes a child lawfully placed with you for legal adoption. An eligible foster child is any child who is placed with you by an authorized placement agency or by judgment, decree, or other order of any court of competent jurisdiction.*

If you are required to, but do not file Form 8836, the IRS will not allow the EIC with a qualifying child for 2005. If the IRS does not allow your EIC, we will notify you of your appeal rights.

Do not file Form 8836 if your child does not meet the residency test for 2005, because we will not allow the EIC based on a qualifying child.

For details on the EIC eligibility rules, see Pub. 596, Earned Income Credit (EIC). You can order Pub. 596 by calling 1-800-TAX-FORM (1-800-829-3676) or you can download it from the IRS website at [www.irs.gov](http://www.irs.gov). You can also use the EITC Assistant at [www.irs.gov/eitc](http://www.irs.gov/eitc) to find out if you are eligible for EIC.

Pre-recorded information about the EIC is also available by phone 24 hours a day, 7 days a week. Call 1-800-829-4477 and select TeleTax topic No. 601. Have paper and a pen or pencil handy to take notes.

### When To File

There are two different time periods for filing Form 8836 for 2005. You can file Form 8836 either:

- **Before January 1, 2006.** If you file the form during this period, you may be able to avoid a delay in receiving the EIC part of your tax refund for 2005.
- **After December 31, 2005, but no later than the date you file your 2005 tax return.** Under this option, the EIC part of your refund will be delayed while we review the information you submitted.

## Where To File

Send Form 8836 to:

Internal Revenue Service  
EITC Operations, Stop 4300, Annex R2  
Kansas City, MO 64999-0065

After **December 31, 2005**, you can either file it at the above address or attach it to your tax return. If you file it with your return, send it to:

Internal Revenue Service Center  
Kansas City, MO 64999-0002



*Do not send your tax return to the address listed in your tax return instructions if that address is different from the address just given.*

**File Form 8836 by fax.** You can also file Form 8836 and any supporting documents by fax at 1-913-266-9640 (not a toll-free number). **You cannot file your tax return by fax.**

### Electronic Filers

You cannot file Form 8836 electronically. However, you may still file your tax return electronically. If you do so, send Form 8836 and all required attachments to:

Internal Revenue Service  
EITC Operations, Stop 4300, Annex R2  
Kansas City, MO 64999-0065

## Residency Test

Your child must have lived with you in the United States for more than half of 2005 (at least 183 days). Include any time that you and your child were temporarily living apart due to special circumstances, such as military service, school attendance, hospitalization, or juvenile detention. It does not matter where you lived with your child. For example, you may live with your child in a homeless shelter. For more details on the residency test, see Pub. 596.

**Special rule for a child who was born or died in 2005.** A child is considered to have lived with you for more than half of 2005 if the child was born or died in 2005 and your home was the child's home for the entire time he or she was alive in 2005.

## What We Will Do After We Receive This Form

We will review the information you send us. We will send you a letter to let you know if your child has met the residency test. If we need more information, we will contact you.

If one or more of your children do not meet the residency test, we will send you a letter to let you know. The IRS will not allow the EIC based on that child. If you have other children for whom you can provide documents, you will have the opportunity to do so. If the IRS does not allow all of your EIC, we will notify you of your appeal rights.

If you move after you file Form 8836, notify us in writing of your new address. To do this, use Form 8822, Change of Address.

For more information, see **How to Get Help**, at the top of page 2.

## Part I

**P.O. Box.** Enter your box number **only** if your post office does not deliver mail to your home. Otherwise, enter your home street address.

**Daytime and evening phone numbers.** Providing your daytime and evening phone numbers may help speed the processing of this form. We may have questions about the information you provided. If you answer our questions over the phone, we may be able to continue processing the form without mailing you a letter. You may list a mobile phone number as your daytime or evening phone number (or both). If you will be filing a joint return, you may enter either spouse's phone numbers.

## Part II

Be sure that any child named on this form is your qualifying child and you are listing or expect to list that child on Schedule EIC of your 2005 tax return.

Your qualifying child must have a valid social security number (SSN), unless the child was born and died in 2005. If the qualifying child was born and died in 2005 and did not have an SSN, attach a copy of that child's birth certificate to Form 8836 and enter "Died" instead of the child's SSN.

For EIC purposes, a valid SSN is a number issued by the Social Security Administration unless "Not Valid for Employment" is printed on the social security card and the number was issued solely to receive a federally funded benefit.

We will not allow the EIC based on a qualifying child who has, instead of an SSN:

- An individual taxpayer identification number (ITIN), which the IRS issues to noncitizens who cannot get an SSN, or
- An adoption taxpayer identification number (ATIN), which the IRS issues to adopting parents who cannot get an SSN for the child being adopted until the adoption is final.

## Part III

You must attach a Third Party Affidavit or other documents showing that each qualifying child listed on Schedule EIC lived with you for more than half of 2005. You may need to send more than one affidavit or other document to show that your child lived with you for more than half of 2005.

If you and your spouse are filing a joint return, you only need to show that your child lived with one of you for more than half of 2005.

**What kind of documents you must provide.** You may provide any of the following:

- The Third Party Affidavit. Use only the version of the affidavit (schedule) you received with Form 8836. Keep a copy for your records.
- A signed letter on official letterhead. Keep a copy for your records.
- A **copy** of a record (such as school records, medical records, childcare records, a lease, or a pay stub). **Do not send any original records.**

**Temporary absences.** Attach documents if you and your child were temporarily living apart due to special circumstances **and** you need to count the temporary absences to prove that your child met the residency test. See *Residency Test* on page 2. For example, if you were away from home on military duty, attach a copy of your

military orders showing the dates you were away and where you were stationed.

If you cannot obtain a completed Third Party Affidavit, records, or a signed letter from one or more third parties to show that your child lived with you for more than half of 2005, call 1-800-829-6088 and we will help you.

**What the documents must show.** If you send an official record or letter, it must clearly show:

- Your name, your child's name, or both names,
- A street address and the dates that you or your child lived at that address during 2005, and
- The name, address, and phone number of the person or organization that provided the record or letter.

**Who can provide documents to you.** You can submit a Third Party Affidavit from any third party eligible to complete it. You can submit copies of records or signed letters on official letterhead from any of the following third parties (other than you, your spouse, your dependent, your qualifying child for the earned income credit, or a parent of that qualifying child).

- School official (such as a teacher, principal, or administrative assistant). A school includes Head Start, pre-K programs, and before or after school care provided by a school.
- Health-care provider (such as your doctor, your nurse practitioner, or a clinic official).
- Member of the clergy (such as your minister, priest, rabbi, or imam).
- Childcare provider who is age 18 or older (such as a babysitter or daycare provider).
- Your employer (such as a personnel official, supervisor, or work leader).
- Landlord or property manager (including a building superintendent, public housing official, or rental agent).
- Social service agency or other government official (such as a social worker, case worker at a public assistance office, or operator of a homeless shelter).
- Community-based organization official (such as an official from the YMCA, YWCA, Boy Scouts, Girl Scouts, Boys and Girls Clubs, 4-H, Little League, Police Athletic League, immigrant advocacy groups, neighborhood associations, homeowners and condominium associations, and other nonprofit groups).
- Indian tribal official.
- Attorney who handled your divorce or child custody case.
- Official of the court or agency that issued a decision or order involving your divorce or custody, support, or placement of your child.
- Law enforcement officer (such as a police officer or parole officer).
- Utility company (such as an electric or gas company).

**How many documents do you need?** You can submit any combination of the documents listed on this page as long as they show, when taken together, that your child lived with you for more than half of 2005. In some cases, a single document will show that you and your child lived at the same address. In other cases, you may need to provide one document showing your name and address as well as a second document showing your child's name with the same address. You may need more than one document to show that your address and your child's address were the same for more than half of 2005.

Here are examples of acceptable document combinations:

- One document that shows that both you and your child lived at the same address for more than half of 2005.

- One document that shows that you lived at an address for more than half of 2005 and a second document that shows that your child lived at the same address during the same period of time.
- One document that shows that you and your child lived at the same address for part of 2005 and a second document that shows that you and your child lived together for the rest of 2005.
- If you have two children, separate documents for each child to show that each one lived with you for more than half of 2005.
- If you have two children, one document to show that both of your children lived with you for more than half of 2005.

**Example 1.** You attach a letter on official letterhead from Acme Medical Clinic showing that your child lived with you from January 1, 2005, through March 31, 2005. You also have Reverend Smith, your clergyman, complete a Third Party Affidavit showing that you and your child lived together from April 1, 2005, through July 31, 2005. You check the first and second boxes in Part III. Because the total time shown is more than half of the year, the residency test is met.

**Example 2.** You attach a transcript of your child's grades from the Washington Elementary School showing that your child lived with you from January 1, 2005, through May 31, 2005. You also attach a letter on official letterhead from the principal of the Lincoln Middle School. The letter shows the dates of school attendance and that the child's address was the same as yours. The letter covers the period from September 1, 2005, through December 31, 2005. You check the second and third boxes in Part III. Because the total time shown is more than half of the year, the residency test is met.

**Example 3.** You attach seven electric bills from the Edison Electric Company for the months of January through May, September, and October of 2005 showing your name and address on them. You also attach transcripts of your child's grades from the Roosevelt Grade School showing your child's name and the same address shown on your electric bills. The transcripts cover the periods January through May 2005 and September through November 2005. You check the third box in Part III. Because you have shown that the total time you and your child lived together was more than half the year, the residency test is met.

**Signing the form.** You must sign and date Part III under penalties of perjury before you send it to us with the documents. Criminal penalties may be imposed for making a false statement.

**Privacy Act and Paperwork Reduction Act Notice.** The Privacy Act of 1974 and the Paperwork Reduction Act of 1980 require that when we ask you for information we must first tell you our legal right to ask for the information, why we are asking for it, and how it will be used. We must also tell you what could happen if we do not receive it and whether your response is voluntary, required to obtain a benefit, or mandatory under the law.

This notice applies to all papers you file with us. It also applies to any questions we need to ask you so we can complete, correct, or process your return; figure your tax; and collect tax, interest, or penalties.

Our legal right to ask for information is Internal Revenue Code sections 6001, 6011, and 6012(a), and their regulations. They say that you must file a return or statement with us for any tax for which you are liable. Your response is mandatory under these sections. Code section 6109 and its regulations say that you must provide your taxpayer identification number on what you file. This is so we know who you are, and can process your return and other papers.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as stated in Code section 6103.

We ask for tax return information to carry out the tax laws of the United States. We need it to figure and collect the right amount of tax.

We may give the information to the Department of Justice and to the other federal agencies, as provided by law. We may give it to cities, states, the District of Columbia, and U.S. commonwealths or possessions to carry out their tax laws. We may also disclose this information to other countries under a tax treaty, or to federal and state agencies to enforce federal nontax criminal laws and to combat terrorism.

If you do not file a return or give fraudulent information, you may be charged penalties and be subject to criminal prosecution.

Please keep this notice with your records. It may help you if we ask you for other information. If you have any questions about the rules for filing and giving information, please call or visit any Internal Revenue Service office.

The average time and expenses required to complete and file this form will vary depending on individual circumstances. For the estimated averages, see the instructions for your income tax return.

If you have suggestions for making this form simpler, we would be happy to hear from you. You can write to the Internal Revenue Service, Tax Products Coordinating Committee, SE:W:CAR:MP:T:T:SP, 1111 Constitution Ave. NW, IR-6406, Washington, DC 20224. Do not send the form to this address. Instead, see *Where To File* on page 2.