

Documents You Need to Prove You Can Claim an Earned Income Credit On the Basis of a Qualifying Child or Children

Usted puede conseguir una versión de esta forma en español, llamando el número de teléfono en la primera página de la carta adjunta.

Your child must meet **relationship, age, and residency** requirements to qualify you for an Earned Income Credit (EIC). However, you may not need to claim a dependent child to qualify for a reduced EIC (see the reverse side of this form).

	If the Child Is	Then
Relationship Test	Your son or daughter (including an adopted child)	GO TO THE AGE & RESIDENCY TESTS. IRS will confirm the relationship; however, we may ask you later for additional information.
	Your grandchild or great grandchild, stepson, stepdaughter, step-grandchild or step-great grandchild, child pending adoption, brother, sister, stepbrother or stepsister or a descendant of any of them (such as a niece or nephew), eligible foster child (placed with you by an authorized placement agency)	Send us photocopies of documents that show evidence of the relationship; such as: <ul style="list-style-type: none"> • Birth certificates or other official attestations of birth that verify your relationship • Marriage certificates that verify your relationship to the child • Letter from an authorized adoption agency • Letter from the authorized placement agency or applicable court document
	Under age 19 at the end of 2007	GO TO THE RESIDENCY TEST. IRS will confirm the age; however, we may ask you later for additional information.
Age Test	Under age 24 at the end of 2007 and a full-time student for at least five months of the year	Send us photocopies of official school records showing the child was a full-time student for at least five months of the tax year. The school records should show the dates of attendance. The months of attendance don't have to be consecutive.
	Any age and permanently and totally disabled at any time during 2007	Send us a letter from the child's doctor, other healthcare provider, or any social service program or agency verifying the child is permanently and totally disabled.
Residency Test	Related to you and lived with you in the United States for more than half of 2007,	Send us photocopies of school (no report cards), medical, daycare provider (provider can't be a relative) or social service records Or Send us a letter on official letterhead from a school, a medical provider, a social service agency, or a place of worship that shows the name of your child's parent or guardian, your child's address and the dates that they lived with you. You may need to send more than one document to prove your child lived with you for more than half of the year

Earned Income Credit for Taxpayers without a Qualifying Child

STOP: You do not need to complete this section if you meet the test to claim an Earned Income Credit on the basis of a qualifying child or children detailed on the other side.

You may qualify for a reduced earned income credit (EIC). The EITC Assistant link (found at IRS.Gov) can help you determine your eligibility and estimate the EIC amount that you may receive. Take the test below to see if you can qualify for a reduced EIC. (Note-- Your earned and adjusted gross income each must be less than \$12,590 (\$14,590 if married filing jointly).)

TEST	YES	NO
You (or your spouse, if you filed a joint return) were at least age 25, but under age 65, on December 31, 2007	<input type="checkbox"/>	<input type="checkbox"/>
You (and your spouse, if you filed a joint return) cannot be claimed as a dependent on another person's return.	<input type="checkbox"/>	<input type="checkbox"/>
You (and your spouse, if you filed a joint return) lived in the United States for more than half of 2007.	<input type="checkbox"/>	<input type="checkbox"/>

If you checked **any of the "No" boxes**, you do **not** qualify for an EIC. You will receive a report, *Form 4549-EZ, Income Tax Examination Changes*, reflecting our proposed adjustment.

If you checked **all of the "Yes" boxes**, you qualify for an EIC without a qualifying child. Please sign, date, and return this page in the enclosed envelope. You will receive a report, *Form 4549-EZ, Income Tax Examination Changes*, with the correct amount of EIC without a qualifying child.

Under penalties of perjury, I declare that I have examined this claim, and, to the best of my knowledge and belief, it is true, correct, and complete.

Signature

Date

Signature (For joint filed returns)

Date

Your spouse and you must both sign this form if you filed a joint return.