

Form <b>886-H-ITIN</b> Rev. December 2013	<b>Dependent-Related Tax Benefits and Credits—Explanation of Items</b>	Schedule No. or Exhibit
Name of Taxpayer	Tax Identification Number	Year Ended

**Examination Issues:** For the examination issues shown in the enclosed letter, send us the items requested below.

**Send us copies of records:** Please do not send us your original documents.

**Provide translations:** For any document you send us that is not already in English, provide a true and accurate translation in the English language including the translator's name, address and telephone number. Failure to provide a true and accurate translation and to properly identify the translator may result in the item being disallowed.

## CHILD TAX CREDIT AND ADDITIONAL CHILD TAX CREDIT

**You must show us that each person claimed was a resident of the United States.**

**U.S. Resident Alien:** To be a U.S. resident (resident alien), a person must be present in the U.S. for at least 31 days during the year being examined, and for at least 183 days during the three-year period ending in the year being examined. 183 days are counted as: (1) total days present in the U.S. during the year being examined, plus (2) one-third of the days in the immediate prior year, plus (3) one-sixth of the days in the second prior year.

**Examples of what to send us:** Documents proving each person claimed was present in the United States for the required number of days such as passports, rental property leases, records for school enrollment and attendance, for government benefits or assistance, for legal or financial matters, or from medical care, health insurance, or child care providers, or other similar documents proving U.S. residency.

## EXEMPTIONS FOR DEPENDENTS

**You must show us that each person claimed was your qualifying child or your qualifying relative.**

**NOTE:** Only a qualifying child is eligible for child tax credit and additional child tax credit. A qualifying relative is not.

A qualifying child must be related to you in one of the ways shown in "Qualifying Child" on the last page, and must have lived with you for more than half the year.

A qualifying relative must be related to you in one of the ways shown in "Qualifying Relative" on the last page, and must have received over half of their support from you.

**Related to you – examples of what to send us:** Birth certificates for each dependent, and for any other individuals including yourself whose birth certificates prove that each dependent is related to you. For an adopted child, send an adoption decree. For a foster child, send proof of authorized placement.

**Lived with you – examples of what to send us:** Records that prove where you lived and where each claimed person lived for the entire year such as a rental property lease (or written statement from the property owner or agent showing the property address, the parties, terms, and time period of the agreement, and naming the persons residing at the property), or proof you lived in a home owned by you or another person (mortgage statement or payments, real estate tax statement), records for employment, for school enrollment and attendance, for government benefits or assistance, for legal or financial matters, or from medical care, health insurance, or child care providers, or other similar documents that prove each claimed person lived with you.

**Support – examples of what to send us:** Receipts, cancelled checks, account statements or other proof and estimates of amounts you paid for each dependent's support, including amounts paid for housing, food, clothing, transportation, medical care and other personal living expenses. For support each child received from other sources (such as from other persons, government agencies, or charities) send us the names, addresses, and amounts received from other sources.

**We also need:** For all persons who lived in the same home with you, send us their names, SSNs or ITINs, their relationship to you, and the number of months they lived in the same home with you. For any claimed dependent age 19 to 23 who is a full-time student, send school records that prove dates of enrollment and full-time attendance. For any claimed dependent over age 18 who is permanently and totally disabled, send medical records that prove the disability.

**Special rules:** There are special rules for children of divorced or separated parents, for children who may be the qualifying children of more than one taxpayer, and for children whose support is subject to a multiple support agreement. See Publication 501, *Exemptions, Standard Deduction, and Filing Information*.

**You must show us that each person claimed was a resident of the United States, Mexico or Canada.**

**Examples of what to send us:** Documents proving each person was either present in the U.S. for the required number of days (see U.S. Resident Alien above), or that each person lived in Mexico or Canada. Examples are passports, rental property leases, records for school enrollment and attendance, for government benefits or assistance, for legal or financial matters, or from medical care, health insurance, or child care providers, or other similar documents that prove residency.

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**Dependent-Related Tax Benefits and Credits—Explanation of Items**

Schedule No. or Exhibit

**HEAD OF HOUSEHOLD FILING STATUS**

**You must show us that your qualifying child or qualifying relative lived with you in your home for more than half the year and that you provided over half the upkeep expenses for your home.**

**Examples of what to send us:** Rental property lease (or written statement from the property owner or agent showing the property address, the parties, terms, and time period of the agreement, and naming the persons residing at the property), or proof you owned your home (mortgage statement or payments, real estate tax statement). Receipts, cancelled checks, account statements or other proof and estimates of amounts you paid for housing, utilities (electricity, water, gas, telephone), repairs, insurance, and other household upkeep expenses. Records for employment, for school enrollment and attendance, for government benefits or assistance, for legal or financial matters, or from medical care, health insurance, or child care providers, or other similar documents that prove your dependent lived with you in your home.

**CHILD AND DEPENDENT CARE CREDIT**

**You must show us that you paid for child care for each person claimed so that you could work.**

**Examples of what to send us:** Documents such as receipts, cancelled checks, account statements, or letters from child care providers, showing the providers' names, addresses, social security numbers (SSNs) or employer identification numbers (EINs), the dates child care was provided, and the amounts you paid.

**Special rules:** There are special rules for children over age 12 or spouses that are physically or mentally not capable of taking care of themselves. See Publication 503, *Child and Dependent Care Expenses*.

**EDUCATION CREDIT FOR DEPENDENTS**

**You must show us that you paid tuition or related expenses for higher education for each person claimed.**

**Examples of what to send us:** Documents such as receipts, cancelled checks, account statements or other proof of amounts you paid for tuition and related higher education expenses for each person claimed and proof that each person attended college or vocational training.

**FEDERAL INCOME TAX WITHHELD**

**You must show us that you worked for the employer(s) and the amount of federal income tax withheld from your pay.**

**Examples of what to send us:** Form(s) W-2, pay statements, letter from the employer on the employer's letterhead, health insurance or other employment benefit forms or statements showing you worked for the employer and the amount of federal income tax the employer withheld from your pay.

Qualifying Child	Qualifying Relative
<p>A qualifying child must be related to you in one of these ways:</p> <ul style="list-style-type: none"> <li>Your son, daughter, stepson, stepdaughter, or their descendants</li> <li>Your brother, sister, half brother, half sister, stepbrother, stepsister, or their descendants</li> <li>Your foster child placed with you by an authorized placement agency or court decree</li> <li>Your adopted child</li> </ul>	<p>A qualifying relative must be related to you in one of these ways:</p> <ul style="list-style-type: none"> <li>Your son, daughter, stepson, stepdaughter, or their descendants</li> <li>Your brother, sister, half brother, half sister, or their descendants</li> <li>Your stepbrother or stepsister</li> <li>Your father, mother, or their ancestors</li> <li>The brother or sister of your father or mother</li> <li>Your stepfather or stepmother</li> <li>Your son-in-law, daughter-in-law, father-in-law, mother-in-law, brother-in-law, or sister-in-law</li> <li>Your foster child placed with you by an authorized placement agency or court decree</li> <li>Your adopted child</li> </ul> <p>OR</p> <p>A person who is not your spouse and is not related to you in one of the ways listed above may be your qualifying relative if the person lived with you for the entire year.</p>

Useful items you may want to see:

- Publication 519, *U.S. Tax Guide for Aliens*
- Publication 501, *Exemptions, Standard Deduction, and Filing Information*
- Publication 972, *Child Tax Credit*
- Publication 503, *Child and Dependent Care Expenses*
- Publication 970, *Tax Benefits for Education*