



What to Do if We Audit Your Claim

If we audit your claim for a credit, it may be because:

- Your child doesn't qualify
- Another person claimed the same child

This applies to the following credits:

- Earned Income Tax Credit (EITC)
- Child Tax Credit (CTC)
- Additional Child Tax Credit (ACTC)
- Premium Tax Credit (PTC)
- American Opportunity Tax Credit (AOTC)

Follow the instructions on the letter or notice we sent you. We'll ask you to send us copies of your documents to prove that you can claim credits such as:

- [Proof of relationship](#)
- [Proof of residency](#)
- Other documents referenced in your letter or notice

Only send **copies** of your documents, not the original documents.

Don't send other items unless we ask for them.

Get more details on the [IRS audit process](#).

Proof of Relationship

We may ask you to send us copies of:

- **Birth certificates or other official documents** that show you are related to the child you claim. You may have to send copies of more than one person's birth certificate.
 - For example, if you are the grandparent of the child you claim, you should send us a copy of your child's birth certificate (to prove their relationship to you), and a copy of your grandchild's birth certificate (to prove their relationship to you through your child).
- **Paternity test results** if the child's father isn't on the birth certificate.
- **Marriage certificate** showing how you are related to the child.
- **Legal adoption papers** showing that the child was placed with you before the adoption was final. Legal adoption papers may include a court order or a letter from the authorized child placement agency.

- **Official school records** to prove the child you claim is a student (for example, college transcripts). Official school records **must** include:
 - The child's home address. The address **must match yours**.
 - The dates the child went to the school.
 - Proof that the child was a full-time student for at least 5 months of the tax year.
 - The months don't have to be consecutive.
 - If your child went to more than one school, you may need more than one school record.

Only send copies of documents. Don't send original documents.

Proof of Residency

The child must live in the same home as you for more than half the year. We may ask you to send us copies of:

- School, medical or social services records. Do not send report cards.
- Letters on official letterhead from a:
 - School
 - Healthcare or medical provider
 - Social service agency
 - Placement agency official
 - Employer
 - Indian tribal official
 - Landlord or property manager
 - Church, synagogue, mosque or other place of worship

The letters must show:

- The name of the child's parent or guardian.
 - The child's home address. The address **must match yours**.
 - Dates when the child lived with you.
- Daycare records or a letter from your daycare provider. If the daycare provider is related to you, you must have at least one other record or letter that shows proof of residency.

Related Links

- [Avoid Common Errors for the Earned Income Tax Credit \(EITC\)](#)
- [What to Do If We Deny Your Earned Income Tax Credit \(EITC\) Claim](#)

Get Help

- Read our [Tax Topic](#) which explains the next steps.
- Use the [Form 886-H-EIC Toolkit](#) find the documents you need to send us to prove you can claim the EITC with a qualifying child.
- Contact a [Low Income Taxpayer Clinic](#) to get help with your audit. Services are free or cost a small fee.
- Use a template to write a request for statements on letterheads from your:
 - [School](#)
 - [Healthcare provider](#)
 - [Childcare provider](#)