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**CHILD TAX CREDIT CERTIFICATION**

**TAX YEAR 2020**

**Client:** \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

I certify that the following is true and correct regarding my eligibility for child tax credit:

I certify that child tax credits claimed in prior years (if any) have not been disallowed or reduced by the Internal Revenue Service.

**\_\_\_\_\_Qualifying dependent Child who lived with the custodial parent:**

My qualifying dependent child/children lived with me for more than six months during the year (See side 2 for the definition of a qualifying child).

I have school, medical and/or other written records to substantiate my qualifying children.

I did not provide a signed form 8332 (Release of claim for exemption for child by custodial parent) or similar signed statement to the non-custodial parent (See side 2).

**\_\_\_\_\_Qualifying dependent Child who lived with the noncustodial parent:**

I have a signed form 8332 (Release of claim for exemption for child by custodial parent) or similar signed statement from the custodial parent (See side 2). A copy of form 8332 must be attached to the tax return.

**\_\_\_\_\_Qualifying child with disability:**

I have a statement from a doctor, qualified other health care provider, or social services agency attesting to the disability of my child.

**I declare that all information provided by me and contained in my tax return necessary to determine my eligibility for child and/or additional child tax credit is true and correct.**

**Without any of the documentations below to satisfy my due diligence with the IRS I will be unable to include any refundable credits on your return. The federal government continues to require tax professionals to be their ‘first line of defense’. Despite how any of us feel about this, it is the law. If you have any questions about, or need assistance with or clarification of, any of the items in this questionnaire please email me at integrityfinancialtaxsolutiongmail.com**

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**Taxpayer Signature Spouse Signature**

**Qualifying Child:**

A child must meet the following eight requirements to be considered a qualifying child for the Child Tax Credit.

1) Is the taxpayer’s son, daughter, stepchild, foster child, sibling, stepsibling, or a descendent of any of them (grandchild, niece,

nephew, etc.),

**2) Lived with the taxpayer for more than half of 2020 (divorced or separated parents must use form 8332),**

3) Was under age 17 at the end of 2020

4) Did not provide over half of his or her own support in 2020

5) Is a U.S. citizen, U.S. national, or U.S. resident alien (child tax credits are not allowed for nonresident alien children residing

in Canada or Mexico even if they qualify as dependents),

6) Is younger than the taxpayer claiming the child,

7) Does not file a joint tax return unless the return is filed to claim a refund and no tax liability would have existed had the child

and spouse filed separately, and

8) Is claimed as a dependent of the taxpayer claiming the Child Tax Credit.

**Adopted child:**

An adopted child, including a child lawfully placed for legal adoption, is always treated as a taxpayer’s own child. If the adopted child lived with the taxpayer all year as a member of the taxpayer’s household, and the taxpayer is a U.S. citizen or U.S. national, the child meets the qualifications listed in #5, above.

**Foster child:**

A foster child is a qualifying child if placed with the taxpayer by an authorized placement agency or by judgment, decree, or other order of any court or competent jurisdiction.

**Dependent with an ITIN:**

A taxpayer claiming a child tax credit or additional child tax credit for a dependent identified on the tax return with an ITIN (Individual Tax Identification Number) instead of a Social Security number or adoption tax-payer identification number (ATIN), must complete Part I of Schedule 8812 (Form 1040).

**Substantial presence:**

A taxpayer is substantially present in the U.S. if he or she is living in the U.S. for a minimum of 31 days during the current calendar year and a total of 183 days during the current calendar year and two preceding years. For purposes of counting 183 days, count all the days of physical presence in the current year, but only one-third the number of days of presence in the preceding year, and only one-sixth the number of days in the second preceding year.

**Qualifying Relative:**

Not a Qualifying Child - The relative cannot be your qualifying child or the

qualifying child of any other taxpayer.

Relationship - The person must be related to you – the same relationships described above under Qualifying Child plus father, mother, stepfather, stepmother, grandparent or other direct ancestor, son or daughter of sibling or half-sibling,, aunt, uncle, brother-in-law, sister-in-law, father-in-law, mother-in-law, son-in-law, or daughter-in-law. The person was not related by blood, marriage, or law, but lived in your household for the **entire year** (except for temporary absences due to illness, education, military service).

Gross Income - The relative’s gross taxable income for the year must be less than the personal exemption amount for that tax year - $12,000 for 2020 (do not include non-taxable municipal bond interest and Social Security or Railroad Retirement benefits).

Support - You must provide over one-half of the person's support for the tax year. To figure this out, compare the amount you contributed to that person's support with the entire amount of support that person received from all sources - himself or herself, other family members, etc. If more than one family member provides support and the total support is more than half, you can use a “Multiple Support Agreement”.

***Release/Revocation of Release of Claim to Exemption for Child by Custodial Parent:***

A special rule allows a custodial parent to release a claim for an exemption to the noncustodial parent. If the claim is released, the noncustodial parent can claim the child for purposes of (1) the dependency exemption and (2) the Child Tax Credit.

The custodial parent can release the claim for exemption under the following circumstances.

1) The parents are divorced, legally separated, separated under a written separation agreement, or always lived apart during the last six months of the tax year,

2) The child received over half of his or her support during the tax year from the parents,

3) The child is in the custody of one or both parents for more than half the tax year, **and**

4) The custodial parent signs **Form 8332** stating that he or she will not claim the child as a dependent for the tax year and

the noncustodial parent **attaches it to their tax return**.

**Tiebreaker Rules**

For tax purposes only one person can claim a qualifying child as a dependent. If a child is the qualifying child of more than one person you must apply the Tiebreaker Rules. Under the Tiebreaker Rules a child is the Qualifying Child by:

1. The parents, if they file a joint return;
2. The parent, if only one of the persons is the child's parent;
3. The parent with whom the child lived the longest during the tax year, if two of the persons are the child's parent and they do not file a joint return together;
4. The parent with the highest adjusted gross income (AGI) if the child lived with each parent for the same amount of time during the tax years, and they do not file a joint return together;
5. The person with the highest AGI, if no parent can claim the child as a qualifying child; or
6. A person with the higher AGI than any parent who can claim the child as a qualifying child but does not.

If you have any questions about the above information or whether you can claim your child as a dependent, please email me at **integrityfinancialtaxsolutiongmail.com**

**Documentation that suffice as proof of residence**

Proof the child lived with you during 2020. This is forever an annual requirement. Any item from the following list will support that the child lives with you, provided the address on the document is the same as your address. The documents should either be dated in 2020 of reference 2020.

Without this information, you will not qualify for these refundable credits. This will hold up the preparation and completion of your tax return. The document must show your name and address as well as the name or names of your child or children.

1. School records – either a note from the school with your address on record or possibly a report card (if it shows the proper information)
2. A statement from your landlord showing your child (or children) live with you
3. A letter from a health care provider (doctor, dentist, etc.)
4. Medical records
5. Your daycare provider statement
6. A legal document such as a social services statement (DES Award Letters)
7. A letter from your place of worship
8. A statement from your employer
9. Any other item that will prove your child or children live with you. These items will be reviewed to see if they comply with the IRS regulations and can be used.
10. If your child is disabled, I will need at least one of the following:
11. Medical records proving the disability
12. A health care provider statement
13. A legal document such as a social security statement
14. If your child is receiving social security benefits, a copy of the 1099-SA
15. Any other item that proves your child is disabled and lives with you. These items will be reviewed to see if they comply with the IRS regulations and can be used.