



Brangham & Associates, Inc.

Certified Public Accountant

Accounting • Taxes • Consulting • QuickBooks Training and Consulting

2022 Refundable Credits Verification Form

• Child Tax Credit • Additional Child Tax Credit • Earned Income Tax Credit • American Opportunity Tax Credit

Taxpayer Name

List each dependent child that you expect to claim on your tax return. From the list below, record the Letter of the declaration statement that is applicable to each child and the document number that you have included in your tax papers.

Dependent Name	Declaration Letter	Document No.

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For your 2021 or any previous year tax return, did the IRS disallow or did they reduce any of the following credits you claimed: Earned Income Credit (EIC), any of the Child or Dependent Tax Credits (CTC, ACTC or ODC) or any of the education credits (AOTC, Lifetime Learning or Hope)? Y ____ N ____

Declaration Statement:	Documents List
<i>(Provide at least one for each child who you declare as A or B that best substantiates your credit claim):</i>	
<ul style="list-style-type: none"> • Children Under the Age of 19 <ul style="list-style-type: none"> A. Child lived with me more than 50% of the time in 2022 B. Child lived with me exactly 50% of the time in 2022 and my Adjusted Gross Income is higher than the other individual who is otherwise eligible to claim the child as a dependent in 2022. C. Child did not live with me more than 50% of the time due to divorce or legal separation. NOTE: <ul style="list-style-type: none"> 1) <u>Pre 2009 decrees or agreements</u> – provide a copy of the <u>Pre 2009 decree or agreement</u>, highlighting the portion that explains how tax benefits pertaining to children are to be handled. 2) <u>Post 2008 decrees or agreements</u> - <u>submit a Form 8332 (Release/Revocation of Release of Claim to Exemption for Child by Custodial Parent)</u>, signed by the custodial parent, listing the current tax year, with your tax papers. If you do not have a signed Form 8332 from the custodial parent, the IRS has explicitly stated that it will not review a court order or agreement. There will be no remedy available from the IRS if a custodial parent claims a child on his or her tax return unless you have a signed form. D. Other (Schedule an appointment to discuss) 	<ol style="list-style-type: none"> 1. School records or statement showing the child's address 2. Landlord or property management statement listing all household tenants 3. Health care provider statement showing child's address (your address) 4. Medical records showing child's address 5. Childcare provider records showing child's address 6. Placement agency statement 7. Social service records or statement 8. Place of worship statement 9. Indian tribal official statement 10. Employer statement showing child's address 11. Other _____
<ul style="list-style-type: none"> • Children Between Ages of 19 and 24 <ul style="list-style-type: none"> E. Child is between Ages of 19 and 24 on December 31, 2022, and a full-time student for at least 5 months of the year. I provided more than 50% of the support for this child in 2022. 	<ol style="list-style-type: none"> 12. Form 1098-T and record of payments or receipts for eligible expenses paid in the 2022 (tuition, books, computer, and other mandatory fees, not room and board).
<ul style="list-style-type: none"> • Children over the Ages of 18 and totally disabled <ul style="list-style-type: none"> F. Child is over 18 and totally disabled. I provided more than 50% of his/her support. 	<ol style="list-style-type: none"> 13. Doctor statement 14. Other health care provider statement 15. Social services agency or program statement

Taxpayer Name [Signature]

Taxpayer Name [Print]

Date