

Supporting Documents to Prove the Child Tax Credit (CTC) and Credit for Other Dependents (ODC) for 2021

Name of taxpayer

Taxpayer identification number

Provide English translations: For any document that isn't in English, send us a true and accurate English-language translation including the translator's name, address and telephone number. If you don't, we may disallow the item.

For each dependent, send us copies of the following items (don't send us original documents):

<p>1. Taxpayer identification number</p> <p><u>Exception:</u> Don't send us this document if the dependent was born in the United States (U.S.).</p>	<p>The dependent's Social Security card if the dependent was issued a Social Security number (SSN) by the Social Security Administration.</p> <p><u>Note:</u> You can't claim the CTC for a dependent unless the dependent's SSN was valid for employment in the U.S. before the due date of the return, including extensions. However, we can allow the ODC for the dependent if you show us the ODC eligibility rules are met (see items 2 through 8 below).</p> <p><u>Note:</u> If the dependent was issued an individual taxpayer identification number (ITIN) or adoption taxpayer identification number (ATIN), don't send us proof of the ITIN or ATIN.</p>
<p>2. U.S. citizen, national or resident</p> <p><u>Exception:</u> Don't send us these documents if the dependent was born in the U.S.</p>	<p>Documents proving the dependent was present in the U.S. during the year we're examining.</p> <p>Examples: Rental property lease, records for school or child care enrollment and attendance, government benefits or assistance, legal or financial matters, medical care or health insurance or similar documents.</p> <p><u>Note:</u> Only send us these documents for dependents who were issued an ITIN or ATIN, or whose Social Security card is printed with the words "Not Valid for Employment" or "Valid for Work Only With DHS Authorization."</p> <p><u>Note:</u> If the dependent wasn't a U.S. citizen, national or resident during the year we're examining, STOP. You can't claim the CTC or the ODC for the dependent.</p>
<p>3. Relationship</p> <p><u>Exception:</u> Don't send us these documents if the dependent isn't related to you.</p>	<p>The dependent's birth certificate, and if needed, the birth and marriage certificates of any individuals, including yourself, that prove the dependent is related to you.</p> <p>For an adopted dependent, send an adoption decree or proof the child was lawfully placed with you or someone related to you for legal adoption.</p> <p>For a foster child, send proof of authorized placement.</p>
<p>4. Residency</p>	<p>Documents to show where you lived and where each dependent lived for the entire year, such as:</p> <ul style="list-style-type: none"> - A rental property lease or statement from the property owner or agent with the address, parties to the lease, time period of the lease and names of persons residing there; mortgage payment records or real estate tax statement. - Records for school or child care enrollment, government benefits, legal or financial matters, medical care or health insurance or other similar documents showing your address and the address of the dependent. <p>Or, if you're the non-custodial parent of a child whose parents are divorced, separated or living apart:</p> <ul style="list-style-type: none"> - Form 8332, Release/Revocation of Release of Claim to Exemption for Child by Custodial Parent, in effect for the year we are examining, and - Divorce decree, separation agreement or custody order if in effect for the year we're examining.
<p>5. Support</p> <p><u>Exception:</u> Don't send us these documents if the dependent was under age 18 at the end of the year we're examining AND either:</p> <ul style="list-style-type: none"> • Lived with you for more than half the year we're examining, or • Lived with someone who signed Form 8332 for more than half the year we're examining. 	<p>Information to show who provided the dependent's financial support for the year:</p> <ul style="list-style-type: none"> - Send documents and estimates of total amounts paid for the dependent's support, such as proof of payment for housing and utilities, and estimates of amounts paid for personal living expenses, such as clothing, medical care and transportation. - State how much of the total support was provided by you, by the dependent, and by other sources. Other sources include individuals, as well as governmental, tribal and private entities. Send the names of the other individuals and entities, if any. - Send written declarations from others contributing to the dependent's support that they will not claim the individual as a dependent if the dependent individual's support was provided under a multiple support agreement.

For each dependent, send us copies of the following items (don't send us original documents):

6. Disabled dependent	If the dependent was over age 18 at the end of the year we're examining and was permanently and totally disabled, send us documents to prove the dependent was permanently and totally disabled. See Publication 501, Dependents, Standard Deduction, and Filing Information, for the definition of permanently and totally disabled.
7. Student	If the dependent was over age 18 at the end of the year we're examining and was a full-time student, send us school records showing the dependent was considered a full-time student for any part of any five months of the year we're examining. The school records must show the child's name and the dates the child attended school during the year we're examining. See Publication 501, Dependents, Standard Deduction, and Filing Information, for the definition of a student.
8. Child who is the qualifying child of more than one taxpayer	If the dependent is the qualifying child of any other taxpayers: <ul style="list-style-type: none">– Documents to show whether the dependent resided with you for the longest period of time during the year, and– The name and, if known, the SSN or ITIN of any other individuals who can claim the dependent as a qualifying child.

U.S. resident alien – If a dependent isn't a U.S. citizen, national or lawful permanent resident with a green card, the dependent must have been present in the U.S. for a minimum number of days. See 'Substantial Presence Test' in Publication 519, U.S. Tax Guide for Aliens.

Useful items you may want to see:

Publication 972, Child Tax Credit and Credit for Other Dependents

Publication 519, U.S. Tax Guide for Aliens

Publication 501, Dependents, Standard Deduction, and Filing Information