

Supporting Documents for Dependency Exemptions

If You Are:	And:	Then please send photocopies of the following documents:
Divorced, legally separated, or living apart from the other parent of the child claimed on your return.	<p>Both parents (<i>together</i>) provided more than half of the child's total support for the tax year.</p> <p style="text-align: center;">and</p> <p>One or both parents have custody.</p>	<p>Entire divorce decree, separation agreement, decree of separate maintenance. If you are living apart from the child's other parent, but you are not divorced or legally separated, send proof that you did not live with the child's other parent for the last six months of the year.</p> <p>Current custody order, completed <i>Form 8332, Release of Claim to Exemption for Child of Divorced or Separated Parents</i> or a similar statement as applicable for 2012. You may need to send more than one document.</p>
If the Person Is:	And:	Then please send photocopies of the following documents:
Your qualifying child	<p>The child is: your son, daughter, adopted child, a child lawfully placed with you for legal adoption, stepson, stepdaughter, brother, sister, stepbrother, stepsister, foster child placed with you by an authorized placement agency or by court order, or a descendant of any such person (<i>for example, a grandchild, a niece, or a nephew</i>),</p> <p style="text-align: center;">and</p> <p>The child lived with you for more than half of 2012; (<i>temporary absences away from home, such as the child going away to school, count as time lived at home</i>),</p> <p style="text-align: center;">and</p> <p>The child did not provide half of his or her own support for 2012,</p> <p style="text-align: center;">and</p> <p>At the end of 2012, the child is under age 19, or a full time student under the age of 24, or permanently and totally disabled regardless of age.</p>	<p>Birth certificates or other official documents of birth, marriage certificates, letter from an authorized adoption agency, letter from the authorized placement agency, or applicable court document that verify your relationship to the child (<i>send these documents only for a qualifying child who is not your natural or adopted child</i>).</p> <p>To show both you and your child lived together at the same address or addresses for more than half of 2012, send either:</p> <ul style="list-style-type: none"> I School, medical, daycare, or social service records. I A letter on the official letterhead from a school, medical provider, social service agency, or place of worship that shows names, common address and dates. (<i>If you send a letter from a relative who provides your daycare, you MUST send at least one additional letter that provides proof.</i>) <p>You may need to send more than one document to show that the child lived with you for more than half of the year.</p>
If the Person Is:	And:	Then please send photocopies of the following documents:
Your qualifying relative	<p>Your relative is any of the relatives listed in the box above or any of the following: father or mother and their ancestors, step-father or step-mother, aunt or uncle, brother-in-law or sister-in-law,</p> <p style="text-align: center;">and</p> <p>You provided over half of his or her support in 2012, (<i>except for children of divorced or separated parents</i>),</p> <p style="text-align: center;">and</p> <p>Can not be claimed as a qualifying child by any other person in 2012.</p>	<p>Birth and marriage certificates that verify your relationship to the qualifying relative.</p> <p>If you claim a non-blood related person as a qualifying relative, send proof the person has lived in your home for the entire 12 months of the year. To show both of you lived together at the same address or addresses for all of 2012, send either:</p> <ul style="list-style-type: none"> I School, medical, daycare, or social service records. I A letter on the official letterhead from a school, medical provider, social service agency, or place of worship that shows names, common address and dates. (<i>If you send a letter from a relative who provides your daycare, you MUST send at least one additional letter that provides proof.</i>)

***** Note - Send Us Copies of the Following Documents as Proof You Provided More Than Half of Your Dependent's Total Support: *****

- | A statement of account from a child support agency.
- | A statement from any government agency verifying the amount and type of benefits you and/or your dependent received for the year.
- | Rental agreements or a statement showing the fair rental value of your residence (*proof of lodging cost*).
- | Utility and repair bills (*proof of household expenses*) with canceled checks or receipts.
- | Daycare, school, medical records or bills (*proof of child's support*) with canceled checks or receipts.
- | Clothing bills (*proof of child's support*) with canceled checks or receipts.