

**IRS Due Diligence Laws** mandates tax payers show proof of relationship, age and residency in order to prove the tax payer can claim the Earned Income Credit and other credits, on the basis of a qualifying child or children. Below is a list of IRS acceptable documents that are required in order to meet these mandates.

In accordance with **IRS Due Diligence Requirements**, we will accept the following as **Proof of Relationship**:

Birth Certificates or other official documents of birth  
 Adoption Agency Letter  
 Court placement documents  
 Marriage certificate that verifies relationship

In accordance with **IRS Due Diligence Requirements**, we will accept the following documents as **Proof of Residency**:

School records or statement (report cards are not accepted)  
 Landlord or property management statement  
 Health provider statement  
 Medical records/statements (immunization/shot records are not accepted)  
 Child care provided records/statement  
 Placement agency statement (court placement documents ARE accepted)  
 Social service records or statement  
 Place of worship statement  
 Indian tribal official statement  
 Employer statement

Attached are templates that can be provided to the agency of your choice. The agency will need to complete the form in its entirety, copy the form onto letterhead, and sign and date it.

The agency may also use their own formatting to submit as proof, but it **MUST** contain all required information. Any statements or letters that **DO NOT** follow the guidelines will **NOT** be approved, causing a delay in return processing. **\*\*Complete Tax will reject any statement that is NOT on letterhead. \*\***

Each statement **MUST** be on agency letterhead and contain the following information:

the child's name,  
 the child's date of birth,  
 the child's address (or multiple addresses if moved)  
 the dates the child lived at the address (must be more than half of the tax year),  
 the name of the child's custodial parent,  
 the agency representative's name,  
 the agency representative's signature,  
 the agency representative's title, and  
 the agency representative's phone number.

\_\_\_\_\_  
Today's Date

Re: \_\_\_\_\_  
Child's Name

To Whom It May Concern:

According to our records, \_\_\_\_\_ was in attendance at \_\_\_\_\_ from  
Child's Name Name of School

\_\_\_\_\_ to \_\_\_\_\_ during the \_\_\_\_\_ school year. Our records reflect that the student resided at  
Month/Date Month/Date School Term

\_\_\_\_\_ during this time.  
Street Address, City, State, and Zip Code (If the child moved during the year, list all addresses)

Our records also reflect that the student's parent or guardian during this time was \_\_\_\_\_.  
Parents/Guardians Name(s)

The parent or guardian also resided at \_\_\_\_\_ during this  
Street Address, City, State and Zip Code (If moved during the year, list all addresses)  
time.

Sincerely,

\_\_\_\_\_  
Signature of School Official

\_\_\_\_\_  
Name of School Official

\_\_\_\_\_  
Title of School Official

\_\_\_\_\_  
Phone Number of School Official

\*\*\* Ask the school to use this template to complete all required information. Once completed, copy on school letterhead and must include name, title and phone number of school official completing this form. \*\*\*

\_\_\_\_\_  
Today's Date

Re: \_\_\_\_\_  
Child's Name

To Whom It May Concern:

According to our records, \_\_\_\_\_ is/was a patient at \_\_\_\_\_ from  
Child's Name Name of Medical Facility  
\_\_\_\_\_  
Month/Date Month/Date. Our records reflect that the he/she resided at \_\_\_\_\_  
Street Address, City, State and Zip Code

during this time.

Our records also reflect that the patient's parent or guardian during this time was \_\_\_\_\_.  
Parents/Guardians Name(s)

The parent or guardian also resided at \_\_\_\_\_ during this  
Street Address, City, State and Zip Code (If moved during the year, list all addresses)  
time.

Sincerely,

\_\_\_\_\_  
Signature of Medical Provider

\_\_\_\_\_  
Name of Medical Provider

\_\_\_\_\_  
Title of Medical Provider

\_\_\_\_\_  
Phone Number of Medical Provider

\*\*\* Ask the medical facility to use this template to complete all required information. Once completed, copy on letterhead and must include name, title and phone number of medical provider completing this form. \*\*\*

\_\_\_\_\_  
Today's Date

Re: \_\_\_\_\_  
Child's Name

To Whom It May Concern:

According to our records, \_\_\_\_\_ was in attendance at \_\_\_\_\_ from  
Child's Name Name of Child Care Facility  
\_\_\_\_\_  
Month/Date Month/Date. Our records reflect that the child resided at \_\_\_\_\_  
Street Address, City, State and Zip Code

during this time.

Our records also reflect that the student's parent or guardian listed at this time was \_\_\_\_\_.  
Parents/Guardians Name(s)

The parent or guardian also resided at \_\_\_\_\_ during this  
Street Address, City, State and Zip Code (If moved during the year, list all addresses)  
time.

Sincerely,

\_\_\_\_\_  
Signature of Child Care Provider

\_\_\_\_\_  
Name of Child Care Provider

\_\_\_\_\_  
Title of Child Care Provider

\_\_\_\_\_  
Phone Number of Child Care Provider

\*\*\* Ask the child care facility to use this template to complete all required information. Once completed, copy on letterhead. Stateent must include name, title and phone number of provider completing this form. \*\*\*

\_\_\_\_\_  
Today's Date

Re: \_\_\_\_\_  
Child's Name

To Whom It May Concern:

According to our records, \_\_\_\_\_ attended \_\_\_\_\_ from  
Child's Name Name of Place of Worship

\_\_\_\_\_ to \_\_\_\_\_. Our records reflect that the child resided at \_\_\_\_\_  
Month/Date Month/Date Street Address, City, State and Zip Code

during this time.

Our records also reflect that the child's parent or guardian was listed as \_\_\_\_\_.  
Parents/Guardians Name(s)

The parent or guardian also resided at \_\_\_\_\_ during this  
Street Address, City, State and Zip Code (If moved during the year, list all addresses)  
time.

Sincerely,

\_\_\_\_\_  
Signature of Administrator

\_\_\_\_\_  
Name of Administrator

\_\_\_\_\_  
Title of Administrator

\_\_\_\_\_  
Phone Number of Administrator

\*\*\* Ask the administrator to use this template to complete all required information. Once completed, copy on letterhead and must include name, title and phone number of person completing this form. \*\*\*

\_\_\_\_\_  
Today's Date

Re: \_\_\_\_\_  
Child's Name

To Whom It May Concern:

I, \_\_\_\_\_, the landlord of \_\_\_\_\_ acknowledge that he/she resides at the following  
Name of Landlord Name of Tenant

address: \_\_\_\_\_, city of \_\_\_\_\_, state of \_\_\_\_\_. The tenant has resided  
Current Physical Address

at this address from \_\_\_\_\_ to \_\_\_\_\_. Records also reflect that the following individuals also reside with  
Month/Date Month/Date

above named tenant: \_\_\_\_\_.  
Names of Others Who Lived With the Tenant

I swear and affirm under penalty of perjury that the facts stated above are true and accurate to the best of my knowledge.

Sincerely,

\_\_\_\_\_  
Signature of Landlord/Property Management

\_\_\_\_\_  
Name of Landlord/ Property Management

\_\_\_\_\_  
Phone Number of Landlord/Property Management

\*\*\* Ask the landlord/property manager to complete all required information. Once completed, copy on letterhead. Statement must include name and phone number of person completing this form. \*\*\*

\_\_\_\_\_  
Today's Date

Re: \_\_\_\_\_  
Name

To Whom It May Concern:

According to our records, \_\_\_\_\_ is employed by \_\_\_\_\_. Internal  
Name of Employee Name of Employer  
documents show that this employee resided at \_\_\_\_\_. These documents  
Street Address, City, State, and Zip Code  
also show that \_\_\_\_\_ has listed \_\_\_\_\_ as  
Name of Employee Name of Dependents  
also residing with them.

I swear and affirm under penalty of perjury that the facts stated above are true and accurate to the best of my  
knowledge.

Sincerely,

\_\_\_\_\_  
Signature of Representative

\_\_\_\_\_  
Name of Representative

\_\_\_\_\_  
Title of Representative

\_\_\_\_\_  
Phone Number of Employer

\*\*\* Ask the employer to use this template to complete all required information. Once completed, copy onto official letterhead. Statement must include name, title and phone number of person completing this form.\*\*\*

\_\_\_\_\_  
Today's Date

Re: \_\_\_\_\_  
Name

To Whom It May Concern:

According to our records, \_\_\_\_\_ is a member of \_\_\_\_\_.  
Name of Tribal Member Name of Indian Tribe

Documents show that this member resided at \_\_\_\_\_. These documents  
Street Address, City, State, and Zip Code

also show that \_\_\_\_\_ are the children of \_\_\_\_\_.  
Child(s) Name Name of Tribal Member

and also resides with them at the above named address.

I swear and affirm under penalty of perjury that the facts stated above are true and accurate to the best of my knowledge.

Sincerely,

\_\_\_\_\_  
Signature of Indian Tribal Official

\_\_\_\_\_  
Name of Indian Tribal Official

\_\_\_\_\_  
Title of Indian Tribal Official

\_\_\_\_\_  
Phone Number of Tribal Official

\*\*\*Ask the Tribal Official to use this template to complete all required information. Once completed, copy onto official letterhead. Statement must include name, title and phone number of person completing this form.\*\*\*



\_\_\_\_\_  
Today's Date

Re: \_\_\_\_\_  
Name

To Whom It May Concern:

According to our records, \_\_\_\_\_ is the legal guardian of \_\_\_\_\_.  
Name of Legal Guardian Child(s) Name

Documents show that both guardian and child(s) resided at \_\_\_\_\_.  
Street Address, City, State, and Zip Code

Documents also show that the above mentioned became the guardian of the child(s) on \_\_\_\_\_.

I swear and affirm under penalty of perjury that the facts stated above are true and accurate to the best of my knowledge.

Sincerely,

\_\_\_\_\_  
Signature of Agency Official

\_\_\_\_\_  
Name of Agency Official

\_\_\_\_\_  
Title of Agency Official

\_\_\_\_\_  
Phone Number of Agency Official

\*\*\* Ask the Agency Official to use this template to complete all required information. Once completed, copy onto official letterhead. Statement must include name, title and phone number of person completing this form.\*\*\*