

# Dependent Child Residency Statement

Due to rampant fraud involving child tax benefits, the IRS has now imposed the burden of proof of child residency and custody on tax preparers. We are now required to have a signed statement in our files from someone familiar with your family situation, stating that the child lived with you more than six months during the year. We are subject to a \$500 due diligence penalty if we do not comply. To claim the Earned Income Credit and the Child Tax Credit on your tax return this year, you must complete the form below listing your children and other dependents who lived with you for more than six months during 2022 and have it signed by a qualified third party.

Dependents				
List your children and other dependents here who lived with you for more than six months during 2022.				
FIRST	MI	LAST	DOB	SSN

Third-Party Attestation	
<p>This form needs to be signed by an individual, other than a family member, who can attest that the children and other dependents listed above lived with you for more than six months during 2022. Listed below are examples of individuals qualified to sign.</p> <ul style="list-style-type: none"><li>▪ Teacher, school board member, or other school employee</li><li>▪ Daycare provider or babysitter</li><li>▪ Pastor, deacon, priest, or church secretary</li><li>▪ Employer or supervisor</li><li>▪ Landlord or rental agency employee</li><li>▪ Healthcare provider, doctor, nurse, county health agent</li><li>▪ Placement agency or social worker</li></ul>	
Third-Party Signature	
I affirm that the dependents listed above lived with _____ for more than six months during 2022. <i>Taxpayer (Print your name)</i>	
_____ <i>Signature</i>	_____ <i>Date</i>
_____ <i>Print</i>	_____ <i>Title</i>