Appendix C

EITC Qualifying Child Residency Certification Study

Certification Letters, Forms, and Schedules

Department of the Treasury
Internal Revenue Service
Stop 4300, Annex R2
Kansas City, MO 64999-0065

Notice Number:
Date of this Notice:
Taxpayer Identification Number:

Form:
Tax Period:
For assistance you may call us at:
1-800-294-2723

PLEASE COMPLETE THIS NEW FORM TO CLAIM THE EARNED INCOME CREDIT

USTED PUEDE PEDIR ESTA CARTA Y LA FORMA 8836 EN ESPAÑOL POR FAVOR, LLAME AL 1-800-294-2723

WHY WE'RE SENDING YOU THIS FORM

You've been selected to receive Form 8836 and help us test a new procedure. If you claim a child for the EIC for 2003, you must show that your child lived with you for more than half of the year. You'll need to complete the form and send us information such as copies of records, a signed letter, or the enclosed *Third Party Affidavit.*

Only those taxpayers who receive this notice need to complete Form 8836.

Your EIC claim must also meet all the other requirements for eligibility. Our publication *Earned Income Credit Questions and Answers Brochure* (Publication 3211 M) has more information about the other requirements.

WHAT YOU NEED TO DO WHEN YOU FILE YOUR RETURN

If you want to claim a child for EIC for 2003, you must send us this form when you file.

Follow these steps:

- **Read the instructions** on the form for help on how to show your children lived with you for more than half the year.
- **Fill out the form.**
- **Attach any required documents.**
- **If you file a paper return,** attach the form to it. Send the return and form with any documents to the Kansas City address listed on page 2 of Form 8836. Do not use the envelope contained in your tax package.
- **If you file electronically,** file your return as you normally would. Send the completed Form 8836 to this address:

Internal Revenue Service
Stop 4300, Annex R2
Kansas City, MO 64999-0065

Any EIC refund you claim will be delayed while we review your information. If you file a return claiming a child for the EIC without sending us the form, we will request that you complete one. There will be a further delay until you send us the completed form.

WHAT WE'LL DO ONCE WE HEAR FROM YOU

We'll review the information you send us and let you know if we have accepted your EIC claim and will be issuing a refund. We'll contact you if we need more information. If we deny your claim and you disagree, you have the right to appeal our decision.

HOW TO GET HELP

Call 1-800-294-2723 if you need assistance. You may also visit any local IRS office for help. Help is also available at Low Income Taxpayer Clinics listed in the enclosed Publication 4134.

Enclosures: Form 8836 (2), *Qualifying Children Residency Statement*
Third Party Affidavit
Publication 3211 M, *Earned Income Credit Questions and Answers Brochure*
Publication 4134, *Free/Nominal Cost Assistance Availability for Low Income Taxpayers*

Follow These Steps	
1. Read the instructions	Determine how to show your children lived with you for more than half the year.
2. Fill out the form	
3. Attach any required documents	
4. If you file a paper return	• Attach the form to your return. • Send the return and form with any documents to the Kansas City address listed on page 2 of Form 8836. • **Do not use the envelope contained in your tax package.** • **Do not use the address below.**
5. If you file electronically	File your return as you normally would. Send the completed Form 8836 to this address: Internal Revenue Service Stop 4300, Annex R2 Kansas City, MO 64999-0065

Form **8836**

Department of the Treasury
Internal Revenue Service

Qualifying Children Residency Statement

(for the earned income credit)

▶ **Esta forma está disponible en español. Por favor, llame al 1-800-294-2723.**

▶ **See instructions beginning on page 2.**

OMB No. 1545-1829

2003

Attachment Sequence No. **136**

Part I Taxpayer Information

Your first name and initial	Last name	**Your social security number**
If you are filing a joint return for 2003, spouse's first name and initial	Last name	**Spouse's social security number**
Home address (number and street). If you have a P.O. box, see instructions		Your daytime phone number ( )
City, town or post office, state, and ZIP code		Your evening phone number ( )

Part II Qualifying Children Information

Caution. Enter each child's first and last name exactly as it appears on the child's social security card.

Child 1 ▶	Child's first name	Last name	**Child's social security number**
Child 2 ▶	Child's first name	Last name	**Child's social security number**

Part III Proof of Residency (see instructions)

Check **one or more** boxes below and attach any required documents. The **combined** documents must include your name, the child's name, street address, and dates the child lived with you to show that you and the child lived together for **more than half** of 2003. See **Residency Test** on page 2 for details and exceptions. For details on who can provide documents, see page 3.

☐ One or more third parties have completed the Third Party Affidavit, which I have attached. If the affidavit(s) shows that you have met the residency test, **do not** check any other boxes or attach additional information.

Note. *The Third Party Affidavit was sent to you with Form 8836 and is designated as either* ***Schedule A (Form 8836)*** *or* ***Schedule B (Form 8836).*** *Use only the version of the schedule you received with Form 8836.*

☐ I have attached copies of one or more of the following records (see page 3 to find out which records to send and the information these records must contain):

Child-care records
Community-based organization records
Court or placement agency records
Employment records
Indian tribal records
Law enforcement reports
Leases
Legal records
Medical records
Religious records
School records
Social service agency records
Utility bills

☐ I have attached a signed letter on official letterhead (original or copy) from one or more of the following third parties (see page 3 for details on the information the letter must contain):

Attorney
Child-care provider
Clergy
Community-based organization official
Court or placement agency official
Employer
Health-care provider
Indian tribal official
Landlord or property manager
Law enforcement officer
School official
Social service agency or other government official
Utility company

Note. *The IRS may contact any person or organization that provides documents you attach to this form.*

Under penalties of perjury, I declare that I have examined this statement, and to the best of my knowledge and belief, it is true, correct, and complete.

Taxpayer Sign Here ▶ **Date** ▶

Spouse Named in Part I Sign Here ▶ **Date** ▶

How To Get Help

Call **1-800-294-2723** if you need help completing this form or you cannot get the documents you need to send with this form. Help is available Monday through Friday from 8:00 a.m. to 11:00 p.m. Eastern time.

You may also visit any IRS Taxpayer Assistance Center. To find out the location and hours of the nearest center, call **1-800-829-1040** or visit the IRS website at **www.irs.gov/localcontacts.** You also can contact the Taxpayer Advocate Service at **1-877-777-4778** or the local Taxpayer Advocate office in your area.

Instructions

Purpose of Form

Use Form 8836 if the IRS sent this form to you and you have a qualifying child for the earned income credit (EIC) for 2003. A qualifying child is one who meets the age, relationship, and residency tests for the EIC. We need this form to show that you and your child met the **residency test** (defined on this page) for 2003.

Who Must File

File this form **only** if:

- The IRS sent this form to you with a letter directing you to file it **and**
- You are claiming the EIC with a qualifying child for 2003.

If you are required to, but do not file Form 8836, the IRS will not allow the EIC with a qualifying child for 2003. If the IRS does not allow your EIC, we will notify you of your appeal rights.

Do not file Form 8836 if you do not meet the residency test for 2003, because we will not allow the EIC based on a qualifying child.

For details on the EIC eligibility rules, see **Pub. 596,** Earned Income Credit (EIC). You can order Pub. 596 by calling **1-800-TAX-FORM** (1-800-829-3676) or you can download it from the IRS website at **www.irs.gov.**

Pre-recorded information about the EIC is also available by phone 24 hours a day, 7 days a week. Call **1-800-829-4477** and select TeleTax topic No. 601. Have paper and a pen or pencil handy to take notes.

Where To File

Attach this form to your 2003 tax return and file it at the applicable address shown below (and not at the address listed in your tax return instructions if that is a different address).

Electronic Filers

You cannot file Form 8836 electronically. However, you may still file your tax return electronically. If you do so, send Form 8836 and all required attachments to:

Internal Revenue Service
Stop 4300, Annex R2
Kansas City, MO 64999-0065

Residency Test

Your child must have lived with you in the United States for more than half of 2003 (at least 183 days). Include the time that you or your child are temporarily apart due to a special circumstance, such as military service, school attendance, hospitalization, or juvenile detention. It does not matter where you lived with your child. For example, you may live with your child in a homeless shelter. For more details on the residency test, see Pub. 596.

Special Rule For a Child Who Was Born or Died in 2003. A child is considered to have lived with you for more than half of 2003 if the child was born or died in 2003 **and** your home was the child's home for the entire time he or she was alive in 2003.

What We Will Do After We Receive This Form

We will review the information you send us. We will send you a letter to let you know if you have met the residency test. If we need more information, we will contact you.

If you do not meet the residency test for one or more of your children, we will send you a letter to let you know. The IRS will not allow the EIC based on that child. If you have other children for whom you can provide documents, you will have the opportunity to do so. If the IRS does not allow all of your EIC, we will notify you of your appeal rights.

If you move after you file Form 8836, notify us in writing of your new address. To do this, use **Form 8822,** Change of Address.

IF you are filing . . .	**THEN use this address if you:**	
	Are **not** enclosing a payment . . .	Are enclosing a payment . . .
Form 1040	Internal Revenue Service Center Kansas City, MO 64999-0002	Internal Revenue Service Center Kansas City, MO 64999-0102
Form 1040A	Internal Revenue Service Center Kansas City, MO 64999-0015	Internal Revenue Service Center Kansas City, MO 64999-0115

Part I

P.O. Box. Enter your box number **only** if your post office does not deliver mail to your home. Otherwise, enter your home street address.

Daytime and Evening Phone Numbers. Providing your daytime and evening phone numbers may help speed the processing of this form. We may have questions about the information you provided. By answering our questions over the phone, we may be able to continue processing the form without mailing you a letter. You may list a mobile phone number as your daytime or evening phone number (or both). If you will be filing a joint return, you may enter either spouse's phone numbers.

Part II

Be sure that any child named on this form is your qualifying child and you are claiming that child on Schedule EIC of your 2003 tax return.

Your qualifying child must have a valid social security number (SSN), unless the child was born and died in 2003. If the qualifying child was born and died in 2003 and did not have an SSN, attach a copy of that child's birth certificate to Form 8836 and enter "Died" instead of the child's SSN.

For EIC purposes, a valid SSN is a number issued by the Social Security Administration unless "Not Valid for Employment" is printed on the social security card and the number was issued solely to receive a Federally funded benefit.

We will not allow the EIC based on a qualifying child who has, instead of an SSN:

- An individual taxpayer identification number (ITIN), which the IRS issues to noncitizens who cannot get an SSN or
- An adoption taxpayer identification number (ATIN), which the IRS issues to adopting parents who cannot get an SSN for the child being adopted until the adoption is final.

Part III

You must attach a Third Party Affidavit or other documents showing that each qualifying child listed on Schedule EIC lived with you for more than half of 2003. You may need to send more than one affidavit or other document to show that your child lived with you for more than half of 2003.

If you and your spouse are filing a joint return, you only need to show that one of you lived with your child for more than half of 2003.

What Kind of Documents You Must Provide. You may provide any of the following:

- The Third Party Affidavit. Use only the version of the affidavit (schedule) you received with Form 8836.
- A copy of a record (such as school records, medical records, child-care records, a lease, or a pay stub).
- A signed letter on official letterhead (original or copy).

If you or your child were temporarily absent from home, attach documents showing the special circumstances of the absence. For example, if you were away from home on military duty, attach a copy of your military orders showing the dates you were away and where you were stationed.

> If you cannot obtain a completed Third Party Affidavit, records, or a signed letter from one or more third parties to show that your child lived with you for more than half of 2003, call **1-800-294-2723** and we will help you.

What the Documents Must Show. If you send an official record or letter, it must clearly show:

- Your name, your child's name, or both names, and
- A street address and the dates that you or your child lived at that address during 2003, and
- The name, address, and phone number of the person or organization that provided the record or letter.

Who Can Provide Documents to You. You may submit a Third Party Affidavit from any third party eligible to complete the affidavit or other documents from any of the following third parties (other than you, your spouse, your dependent, your qualifying child for the earned income credit, or a parent of that qualifying child).

- School official (such as a teacher, principal, or administrative assistant). A school includes Head Start, pre-K programs, and before or after school care provided by a school.
- Health-care provider (such as your doctor, your nurse practitioner, or a clinic official).
- Member of the clergy (such as your minister, priest, rabbi, or imam).
- Child-care provider who is age 18 or older.
- Your employer.
- Landlord or property manager (including a building superintendent, public housing official, or rental agent).
- Social service agency or other government official (such as a case worker at a public assistance office or operator of a homeless shelter).
- Community-based organization official (such as an official from the YMCA, YWCA, Boy Scouts, Girl Scouts, Boys and Girls Clubs, 4-H, Little League, Police Athletic League, immigrant advocacy groups, neighborhood associations, homeowners and condominium associations, and other non-profit groups).
- Indian tribal official.
- Attorney who handled your divorce or child custody case.
- Official of the court or agency that issued a decision or order involving your divorce or custody, support, or placement of your child.
- Law enforcement officer (such as a police officer or parole officer).
- Utility company (such as an electric or gas company).

How Many Documents Do You Need? You may submit any combination of the documents listed on page 3 as long as they show, when taken together, that you lived with your child for more than half of 2003. In some cases, a single document will show that you and your child lived at the same address. In other cases, you may need to provide one document showing your name and address as well as a second document showing your child's name with the same address. You may need more than one document to show that your address and your child's address were the same for more than half of 2003.

Here are examples of acceptable document combinations:

- One document that shows that both you and your child lived at the same address for more than half of 2003.
- One document that shows that you lived at an address for more than half of 2003 and a second document that shows that your child lived at the same address during the same period of time.
- One document that shows that you and your child lived at the same address for part of 2003 and a second document that shows that you and your child lived together for the remainder of 2003.
- If you have two children, separate documents for each child to show that each one lived with you for more than half of 2003.
- If you have two children, one document to show that both of your children lived with you for more than half of 2003.

Example 1. You attach a letter on official letterhead from Acme Medical Clinic showing that your child lived with you from January 1, 2003, through March 31, 2003. You also have Reverend Smith, your clergyman, complete a Third Party Affidavit showing that you and your child lived together from April 1, 2003, through July 31, 2003. You check the first and third boxes in Part III. Because the total time shown is more than half of the year, the residency test is met.

Example 2. You attach a transcript of your child's grades from the Washington Elementary School showing that your child lived with you from January 1, 2003, through May 31, 2003. You also attach a letter on official letterhead from the principal of the Lincoln Middle School. The letter shows the dates of school attendance and that the child's address was the same as yours. The letter covers the period from September 1, 2003, through December 31, 2003. You check the second and third boxes in Part III. Because the total time shown is more than half of the year, the residency test is met.

Example 3. You attach seven electric bills from the Edison Electric Company for the months of January through May, September, and October of 2003 showing your name and address on them. You also attach transcripts of your child's grades from the Roosevelt Grade School showing your child's name and the same address shown on your electric bills. The transcripts cover the periods January through May 2003 and September through November 2003. You check the second box in Part III. Because you have shown that the total time you and your child lived together was more than half the year, the residency test is met.

Signing the Form. You must sign and date Part III under penalties of perjury before you send it to us with the documents. Criminal penalties may be imposed for making a false statement.

Paperwork Reduction Act Notice. We ask for the information on this form to carry out the Internal Revenue laws of the United States. You are required to give us the information. We need it to ensure that you are complying with these laws and to allow us to figure and collect the right amount of tax.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by Internal Revenue Code section 6103.

The time needed to complete and file this form will vary depending on individual circumstances. The estimated average time is:

	Form 8836	Schedule A	Schedule B
Recordkeeping	6 min.	- - - - -	- - - - -
Learning about the law or the form	14 min.	5 min.	4 min.
Preparing the form	11 min.	12 min.	18 min.
Copying, assembling, and sending the form to the IRS	20 min.	20 min.	20 min.

If you have comments concerning the accuracy of these time estimates or suggestions for making this form simpler, we would be happy to hear from you. You can write to the Tax Products Coordinating Committee, Western Area Distribution Center, Rancho Cordova, CA 95743-0001. **Do not** send the form to this address. Instead, see **Where To File** on page 2.

SCHEDULE A (Form 8836)

Department of the Treasury
Internal Revenue Service

Third Party Affidavit

▶ **Esta forma está disponible en español. Por favor, llame al 1-800-294-2723.**

▶ **See instructions on back.**

OMB No. 1545-1829

2003

Part I Taxpayer Information (to be completed by taxpayer)

Your first name and initial	Last name	**Your social security number**
If you are filing a joint return for 2003, spouse's first name and initial	Last name	

Part II Affidavit (to be completed by third party)

First, check the box below that best describes your relationship to the taxpayer (see the instructions to find out if you are eligible to complete Part II).

☐ Attorney ☐ Court or placement agency official ☐ Landlord or property manager

☐ Child-care provider ☐ Employer ☐ Law enforcement officer

☐ Clergy ☐ Health-care provider ☐ School official

☐ Community-based organization official ☐ Indian tribal official ☐ Social service agency or other government official

Second, if this affidavit covers only one child, check here ▶ ☐ and do not enter a name on the line for Child 2 below.

Third, complete the following statement.

CAUTION If more than one period or address applies, see the instructions before completing the lines below.

Based on my records or personal knowledge, I believe that one (or both) of the above-named taxpayer(s) and:

Child 1 (first and last name) _____

Child 2 (first and last name) _____

Lived together at the following address:

Address (number and street) _____

City, town or post office, state, and ZIP code _____

from month ▶ _____ day ▶ _____ , 2003,

through month ▶ _____ day ▶ _____ , 2003.

Note. *The IRS may contact you to verify this affidavit.*

Under penalties of perjury, I declare that I have examined this affidavit, and to the best of my knowledge and belief, it is true, correct, and complete.

Third Party Sign Here ▶ Date ▶

Your name (print or type) ▶ Title (if any) ▶

Name of organization (if any) ▶

Address (number and street)

City, town or post office, state, and ZIP code | Your daytime phone number ( )

Instructions for Taxpayer

Purpose of Form

A third party completes the affidavit on Schedule A (Form 8836) to show that you and your qualifying child lived together in the United States for part or all of 2003. Attach Schedule A to **Form 8836,** Qualifying Children Residency Statement. See Form 8836 for more details.

Who Is a Third Party?

A third party is anyone whose relationship to you or your child is listed on page 1 of Schedule A **and** who has records that show, or who personally knows, that you and your qualifying child lived together for part or all of 2003. A third party **does not** include you, your spouse, your dependent, your qualifying child (for the earned income credit), or a parent of that qualifying child.

How Many Schedules A Do You Need?

You may use as many Schedules A as you need (in combination with copies of records and letters on official letterhead), as long as they show, when taken together, that you lived with your child for more than half of 2003.

Do not use Schedule A if the records or letters you are submitting with Form 8836 already show your child lived with you for more than half the year in 2003. **Do not** attach Schedules A for children not listed on Form 8836. If we decide that one or both of the children you list on this schedule is not a qualifying child, we will contact you and give you the opportunity to send us information about another child. See Form 8836 for more details.

What Do You Need To Tell the Third Party?

Before giving Schedule A to the third party, complete your name, and your spouse's name (if you are filing a joint return for 2003) at the top of the schedule. You must also enter your social security number, but you can wait until after the third party completes the affidavit.

Ask the third party to completely fill in all applicable entry spaces on the affidavit and sign and date it. If you have more than two children, and the third party has information relating to more than two of your children, be sure to tell the third party the names of the two qualifying children you are claiming on Form 8836.

If the third party does not complete all applicable information, the affidavit may not be accepted.

Instructions for Third Party

The taxpayer has given you this affidavit to verify the period during 2003 that the taxpayer and one or two of his or her children lived together in the United States. If you fill out this affidavit, then you must complete all applicable information on the affidavit based on your records or personal knowledge and sign it under penalties of perjury. After completing and signing the affidavit, return it to the taxpayer. **Do not** send it to the IRS. Criminal penalties may be imposed for knowingly making a false statement.

Who Is Eligible To Complete Part II?

You are eligible to complete Part II only if your relationship to the taxpayer is listed below. You may not complete the affidavit if you are the taxpayer's spouse, dependent or qualifying child (for the earned income credit), or you are a parent of that qualifying child.

- Attorney who handled the taxpayer's divorce or child custody case.
- Child-care provider if you are at least age 18.
- Member of the clergy (including a minister, priest, rabbi, or imam).
- Community-based organization official (including an official from the YMCA, YWCA, Boy Scouts, Girl Scouts, Boys and Girls Clubs, 4-H, Little League, Police Athletic League, immigrant advocacy groups, neighborhood associations, homeowners and condominium associations, and other non-profit groups).
- Official of the court or agency that issued a decision or order involving the taxpayer's divorce or custody, support, or placement of the taxpayer's child.
- Employer.
- Health-care provider (including a doctor, nurse practitioner, or clinic official).
- Indian tribal official.
- Landlord or property manager (including a building superintendent, public housing official, or rental agent).
- Law enforcement officer (such as a police officer or parole officer).
- School official (including a teacher, principal, or administrative assistant). A school includes Head Start, pre-K programs, and before or after school care provided by the school.
- Social service agency or other government official (including a case worker at a public assistance office or operator of a homeless shelter).

More Than One Period or Address

If the taxpayer and child (or children) lived together at more than one address or during two or more separate periods during 2003, you must either:

- Complete a separate Schedule A for each address and time period or
- Enter "see attached" on the address and month and day lines and attach a separate statement (which can be typed or written on a plain piece of paper) listing the taxpayer's name and addresses and time periods that the taxpayer and child (or children) lived at each address. You must also sign the attached statement.

How To Get Help

If you need assistance completing this schedule, call **1-800-294-2723.** Assistance is available Monday through Friday from 8:00 a.m. to 11:00 p.m. Eastern time.

SCHEDULE B (Form 8836)

Department of the Treasury
Internal Revenue Service

Third Party Affidavit

▶ **Esta forma está disponible en español. Por favor, llame al 1-800-294-2723.**

▶ **See instructions on back.**

OMB No. 1545-1829

2003

Part I Taxpayer Information (to be completed by taxpayer)

Your first name and initial	Last name	**Your social security number**
If you are filing a joint return for 2003, spouse's first name and initial	Last name	

Part II Affidavit (to be completed by third party)

First, describe your relationship to the taxpayer (such as school principal, babysitter, or neighbor)

▶ _____

Second, if this affidavit covers only one child, check here ▶ ☐ and do not enter a name on the line for Child 2 below.
Third, complete the following statement.

CAUTION If more than one period or address applies, see the instructions before completing the lines below.

Based on my records or personal knowledge, I believe that one (or both) of the above-named taxpayer(s) and:

Child 1 (first and last name) _____

Child 2 (first and last name) _____

Lived together at the following address:

Address (number and street) _____

City, town or post office, state and ZIP code _____

from month ▶ _____ day ▶ _____ , 2003,

through month ▶ _____ day ▶ _____ , 2003.

Fourth, check at least one box below and fill in the required information.

☐ I have personal knowledge that the taxpayer(s) and children listed above lived together. Briefly explain why you know. (Example. "I have lived next door to David and his children for the past 5 years."):

_____

☐ I have records that show the taxpayer(s) and children listed above lived together. List the kind of records you maintain (such as school records, medical records, interview notes, leases, customer account information, or business receipts):

_____

Note. *The IRS may contact you to verify this affidavit.*

Under penalties of perjury, I declare that I have examined this affidavit, and to the best of my knowledge and belief, it is true, correct, and complete.

Third Party Sign Here ▶ Date ▶

Your name (print or type) ▶ Title (if any) ▶

Name of organization (if any) ▶

Address (number and street)

City, town or post office, state, and ZIP code | Your daytime phone number ( )

Instructions for Taxpayer

Purpose of Form

A third party completes the affidavit on Schedule B (Form 8836) to show that you and your qualifying child lived together in the United States for part or all of 2003. Attach Schedule B to **Form 8836,** Qualifying Children Residency Statement. See Form 8836 for more details.

Who Is a Third Party?

A third party is anyone who has records that show, or who personally knows, that you and your qualifying child lived together for part or all of 2003. A third party **does not** include you, your spouse, your dependent, your qualifying child (for the earned income credit), or a parent of that qualifying child.

How Many Schedules B Do You Need?

You may use as many Schedules B as you need (in combination with copies of records and letters on official letterhead), as long as they show, when taken together, that you lived with your child for more than half of 2003.

Do not use Schedule B if the records or letters you are submitting with Form 8836 already show your child lived with you for more than half the year in 2003. **Do not** attach Schedules B for children not listed on Form 8836. If we decide that one or both of the children you list on this schedule is not a qualifying child, we will contact you and give you the opportunity to send us information about another child. See Form 8836 for more details.

What Do You Need To Tell the Third Party?

Before giving Schedule B to the third party, complete your name, and your spouse's name (if you are filing a joint return for 2003) at the top of the schedule. You must also enter your social security number, but you can wait until after the third party completes the affidavit.

Ask the third party to completely fill in all applicable entry spaces on the affidavit and sign and date it. If you have more than two children, and the third party has information relating to more than two of your children, be sure to tell the third party the names of the two qualifying children you are claiming on Form 8836.

If the third party does not complete all applicable information, the affidavit may not be accepted.

Instructions for Third Party

The taxpayer has given you this affidavit to verify the period during 2003 that the taxpayer and one or two of his or her children lived together in the United States. If you fill out this affidavit, then you must complete all applicable information on the affidavit based on your records or personal knowledge and sign it under penalties of perjury. After completing and signing the affidavit, return it to the taxpayer. **Do not** send it to the IRS. Criminal penalties may be imposed for knowingly making a false statement.

Who Is Eligible To Complete Part II?

You are eligible to complete Part II if you have personal knowledge or records showing that the taxpayer and child lived together during 2003. You may not complete the affidavit if you are the taxpayer's spouse, dependent, or qualifying child (for the earned income credit), or you are a parent of that qualifying child.

More Than One Period or Address

If the taxpayer and child (or children) lived together at more than one address or during two or more separate periods during 2003, you must either:

- Complete a separate Schedule B for each address and time period or
- Enter "see attached" on the address and month and day lines and attach a separate statement (which can be typed or written on a plain piece of paper) listing the taxpayer's name and addresses and time periods that the taxpayer and child (or children) lived at each address. You must also sign the attached statement.

How To Get Help

If you need assistance completing this schedule, call **1-800-294-2723.** Assistance is available Monday through Friday from 8:00 a.m. to 11:00 p.m. Eastern time.

Printed on recycled paper

Forma **8836-SP**

Department of the Treasury
Internal Revenue Service

Comprobante de Residencia para los (las) Hijos(as) Calificados(as)

(para propósitos del crédito por ingreso del trabajo)

▶ **Vea las instrucciones a partir de la página 2.**

OMB No. 1545-1829

2003

Attachment Sequence No. **136**

Parte I Información sobre el (la) contribuyente

Su nombre de pila e inicial	Apellido	**Su número de seguro social**
Si usted presenta (rinde) una declaración conjunta para el 2003, anote el nombre de pila e inicial de su cónyuge	Apellido	**Número de seguro social de su cónyuge**
Dirección residencial (número y calle). Si tiene un apartado postal, vea las instrucciones.		Su número de teléfono durante el día ( )
Ciudad, población u oficina de correos, estado y código postal *(ZIP code)*		Su número de teléfono durante la noche ( )

Parte II Información sobre sus hijos(as) calificados(as)

Aviso: Anote el nombre y el apellido de cada hijo(a) tal como aparece en su tarjeta de seguro social.

Hijo(a) 1 ▶	Nombre de pila del (de la) hijo(a)	Su apellido	**Número de seguro social del (de la) hijo(a)**
Hijo(a) 2 ▶	Nombre de pila del (de la) hijo(a)	Su apellido	**Número de seguro social del (de la) hijo(a)**

Parte III Prueba de residencia (vea las instrucciones)

Marque **uno o más** de los encasillados que aparecen abajo e incluya cualesquier documentos requeridos. Los documentos ***combinados*** deben incluir su nombre, el nombre de su hijo(a), su dirección residencial y las fechas durante las cuales el(la) hijo(a) haya vivido con usted, para así comprobar que usted y el(la) hijo(a) convivieron en el mismo hogar durante ***más de la mitad*** del 2003. Vea, **Prueba de Residencia,** en la página **2** para detalles y excepciones. Para los detalles sobre quién puede proveer los documentos, vea la página **3.**

☐ Al menos un tercero ha completado la Declaración Jurada del Tercero, la cual he incluido. Si la(s) declaración(es) jurada(s) indica(n) que usted ha satisfecho la prueba de residencia, por favor, ***no marque*** ningún otro encasillado ni incluya ninguna información adicional.

Aviso: Se le envió a usted la Declaración Jurada del Tercero, junto con la Forma 8836-SP, denominada **Anexo A (Forma 8836-SP)** o **Anexo B (Forma 8836-SP).** Por favor, utilice sólo la versión del anexo que acompañó a la Forma 8836-SP.

☐ He incluido copias de uno o más de los registros o récords siguientes (vea la página **3** para saber cuáles registros se deben enviar y cuál información que esos registros deben contener):

- Registros de cuidado de menores
- Registros de organizaciones cívicas de la comunidad
- Registros del tribunal o agencia para colocar menores
- Registros de empleo
- Registros de una tribu indígena de los EE.UU.
- Informes de ejecución de las leyes
- Contratos de arrendamiento
- Registros legales
- Registros médicos
- Registros religiosos
- Registros académicos
- Registros de agencias de prestaciones sociales o del Gobierno
- Facturas de los servicios públicos (agua, gasolina, electricidad)

☐ He incluido una carta firmada con membrete oficial (original o fotocopia) de al menos uno de los terceros a continuación (vea la página **3** para los detalles sobre la información que la carta debe contener):

- Abogado(a)
- Provisor de cuidado de menores
- Clérigo
- Oficial de una organización cívica de la comunidad
- Oficial del tribunal o agencia para colocar menores
- Empleador o patrono
- Provisor de servicios de salud
- Oficial de una tribu indígena de los EE.UU.
- Arrendatario o custodio de la propiedad
- Oficial de la ejecución de las leyes
- Oficial de una institución académica
- Oficial de una agencia de prestaciones sociales o del Gobierno
- Empresa de servicios públicos (agua, gasolina, electricidad)

Aviso: El Servicio de Impuestos Internos *(IRS)* puede comunicarse con cualquier individuo u organización que le proporciona los documentos que usted adjunta a esta forma.

Bajo pena de perjurio, declaro que he examinado este comprobante y, según mi mejor saber y conocimiento, es verídico, correcto y completo.

El (La) contribuyente firma aquí ▶ **Fecha** ▶

El (La) cónyuge nombrado(a) en la Parte I firma aquí ▶ **Fecha** ▶

Cómo Se Obtiene Ayuda

Llame al **1-800-294-2723** si usted necesita ayuda en completar esta forma o si no puede obtener los documentos que usted debe incluir al enviar esta forma. Se ofrece esta ayuda de lunes a viernes, desde las 8:00 de la mañana hasta las 11:00 de la noche, horas del Este.

Usted también puede visitar cualquier centro de asistencia al contribuyente del *IRS.* Para saber la localidad y las horas de operación del centro más cercano, llame al ***1-800-829-1040*** ó visite la página del *IRS* en la red ***www.irs.gov/localcontacts.*** Además, puede ponerse en contacto con el Defensor Especial del Contribuyente al **1-877-777-4778** ó en la oficina local del Defensor del Contribuyente que sirve a su área.

Instrucciones

Propósito de la Forma

Utilice esta forma si el *IRS* se la envió y usted tiene un(a) hijo(a) calificado(a) para propósitos del crédito por ingreso del trabajo (*EIC* - siglas en inglés) en el 2003. Un(a) hijo(a) calificado(a) es un(a) hijo(a) que reúne las pruebas de edad, parentesco y residencia del *EIC.* Necesitamos que se llene esta forma para verificar que usted y su hijo(a) hayan satisfecho la **prueba de residencia** (definida más abajo) para el 2003.

Quién Debe Presentar la Forma

Presente esta forma ***únicamente*** si:

- El *IRS* le envió esta forma junto con una carta informándole a usted que debe llenarla ***y***
- Usted reclama el *EIC* con un(a) hijo(a) calificado(a) para el 2003.

Si usted está obligado(a) a presentar la Forma 8836-SP y no lo hace, el *IRS* no le dejará reclamar el *EIC* con un(a) hijo(a) calificado(a) para el 2003. Si el *IRS* no le permite reclamar el *EIC,* le notificaremos sus derechos de apelación.

Por favor, no presente la Forma 8836-SP si no satisface la prueba de residencia para el 2003 porque no le permitiremos reclamar el *EIC* basado en un(a) hijo(a) calificado(a).

Para más detalles sobre las reglas de elegibilidad para el *EIC,* vea la **Publicación 596SP,** Crédito por Ingreso del Trabajo, disponible en español. Usted puede pedir la Publicación 596SP llamando al **1-800-TAX-FORM** (1-800-829-3676), o puede bajarla (descargarla) de la página del *IRS* en la red ***www.irs.gov.***

Se puede obtener información pregrabada acerca del *EIC* también por teléfono las 24 horas del día, los 7 días de la semana. Llame al **1-800-829-4477** y espere hasta que le comuníquen con la versión de *TeleTax* en español. Después, seleccione el número del tema que corresponde al *EIC.* Por favor, tenga a la mano un bolígrafo o lápiz para tomar apuntes.

Adónde Se Envía la Forma

Adjunte esta forma a su declaración de impuestos para el 2003 y preséntela a la dirección correspondiente indicada abajo (y no a la dirección listada en las instrucciones para su declaración de impuestos, si ésta es una dirección distinta).

Presentación por Medios Electrónicos

Usted no puede presentar la Forma 8836-SP por medios electrónicos. Sin embargo, aún puede presentar su declaración de impuestos por medios electrónicos. Si lo hace así, envíe su Forma 8836-SP y los anexos requeridos al:

Internal Revenue Service Center
Stop 4300, Annex R2
Kansas City, MO 64999-0065

Prueba de Residencia

Su hijo(a) deberá haber vivido con usted en los Estados Unidos durante más de la mitad del año 2003 (por lo menos 183 días). Incluya el tiempo que usted o su hijo(a) haya vivido temporalmente aparte, debido a una circunstancia especial, tal como servicio militar, asistencia a una escuela, internación en un hospital o detención en un reclusorio para jóvenes. No importe dónde haya vivido con el(la) hijo(a). Por ejemplo, usted pudiera haber convivido con su hijo(a) en un albergue para personas desamparadas (sin hogar). Para más detalles sobre la prueba de residencia, vea la Publicación 596SP.

Regla especial para un(a) hijo(a) que nació o murió durante el 2003. Se considera que un(a) hijo(a) vivió con usted durante más de la mitad del 2003 si el(la) hijo(a) nació o falleció durante el 2003 ***y*** su hogar fue el hogar del (de la) mismo(a) durante todo el tiempo que estuvo vivo(a) durante el 2003.

Qué Haremos Una Vez Recibida Esta Forma

Revisaremos toda la información que usted nos envíe. Le enviaremos una carta para informarle si usted ha satisfecho la prueba de residencia. Si nos falta más información, nos pondremos en contacto con usted.

Si usted no satisface la prueba de residencia para al menos un(a) de sus hijos(as), le enviaremos una carta informándole del hecho. El *IRS* no le permitirá reclamar el *EIC* basado en ese(a) hijo(a). Si tiene otros(as) hijos(as) por los(las) cuales usted puede proveer documentos, tendrá la oportunidad de hacerlo. Si el *IRS* no le permite reclamar el *EIC* en su totalidad, le notificaremos sus derechos de apelación.

Si usted se muda después de presentar la Forma 8836-SP, por favor, notifíquenos por escrito su nueva dirección. Para hacer esto, utilice la **Forma 8822,** *Change of Address* (Cambio de Dirección), en inglés.

SI usted presenta una . . .	**ENTONCES utilice esta dirección si:**	
	No incluye un pago . . .	Incluye un pago . . .
Forma 1040	Internal Revenue Service Center Kansas City, MO 64999-0002	Internal Revenue Service Center Kansas City, MO 64999-0102
Forma 1040A	Internal Revenue Service Center Kansas City, MO 64999-0015	Internal Revenue Service Center Kansas City, MO 64999-0115

Parte I

Apartado postal. Anote el número de su apartado postal ***únicamente*** si su oficina de correos no reparte la correspondencia a su hogar.

Números de teléfono durante el día y la noche. La provisión de sus números de teléfono dónde llamarle durante el día y durante la noche puede acelarar el procesamiento de esta forma. Podemos tener dudas acerca de la información que usted nos haya provisto. Al aclarar la situación por teléfono, quizás podremos seguir procesando la forma sin tener que enviarle una carta. Usted puede anotar el número de un teléfono portátil como su número de contacto durante el día o durante la noche (o ambos). Si va a presentar una declaración conjunta, usted puede incluir los números de teléfono de cualquiera de los dos cónyuges.

Parte II

Asegúrese que el(la) hijo(a) nombrado(a) en esta forma es su hijo(a) calificado(a) y que usted reclama a tal hijo(a) en el Anexo *EIC* de su declaración de impuestos del 2003.

Su hijo(a) calificado(a) debe tener un número de seguro social (*SSN* - siglas en inglés) válido, a no ser que el (la) hijo(a) haya nacido o fallecido durante el 2003. Si su hijo(a) calificado(a) nació o falleció durante el 2003 y no tuvo un *SSN,* adjunte una copia del acta de nacimiento para tal hijo(a) a la Forma 8836-SP y anote "Falleció" en el espacio en lugar del *SSN* del (de la) hijo(a).

Para poder reclamar el *EIC,* un *SSN* válido es un número emitido por la Administración del Seguro Social, a menos que las palabras *"Not Valid for Employment"* (no es válida para trabajar) se vean impresas en la tarjeta de seguro social y ese número haya sido emitido sólo para recibir algún beneficio financiado por el Gobierno Federal.

No permitiremos el *EIC* basado en un(a) hijo(a) calificado(a) que tiene, en lugar de un *SSN:*

- Un número de identificación personal del contribuyente (*ITIN* - siglas en inglés), emitido por el *IRS* a los extranjeros que no pueden obtener un *SSN* o
- Un número de identificación personal para la adopción (*ATIN* - siglas en inglés), emitido por el *IRS* a los padres adoptivos que no pueden obtener un *SSN* para un(a) hijo(a) que quieren adoptar hasta que se finalice la adopción.

Parte III

Usted tiene que incluir una Declaración Jurada del Tercero u otros documentos comprobando que cada hijo(a) calificado(a), listado(a) en el Anexo *EIC,* vivió con usted durante más de la mitad del 2003. Quizás tenga que enviar más de una sola declaración jurada u otro documento de comprobación para verificar que ese(a) hijo(a) haya vivido con usted durante más de la mitad del 2003.

Si usted y su cónyuge presentan una declaración conjunta, deberá mostrar que solo uno de ustedes convivieron con su hijo(a) durante más de la mitad del 2003.

Qué clase de documentos debe usted proporcionar. Usted puede proveer cualquiera de los documentos siguientes:

- La Declaración Jurada del Tercero. Por favor, utilice sólo la versión de la declaración jurada (anexo) que acompañó a la Forma 8836-SP.
- Una copia de un registro (p.e., registros académicos, registros médicos, registros de cuidado de menores, contrato de arriendo, talón de su cheque de pago) o
- Una carta firmada con un membrete oficial (original o fotocopia)

Si usted o su hijo(a) vivieron temporalmente aparte, por favor, adjunte documentación detallando las circunstancias especiales de la ausencia. Por ejemplo, si estuvo fuera de casa prestando servicio militar activo, adjunte una copia de sus órdenes oficiales indicando las fechas durante las cuales estuvo aparte y donde estuvo destacado(a).

> Si no puede obtener la Declaración Jurada del Tercero, los registros o una carta firmada de uno o más de los terceros para poder comprobar que su hijo(a) haya vivido con usted durante más de la mitad del 2003, llame al **1-800-294-2723** y le ayudaremos.

Qué es lo que los documentos deben mostrar. Si usted envía un registro o carta oficial, éste(a) debe mostrar con bastante claridad lo siguiente:

- El nombre de usted, el de su hijo(a) o ambos nombres y
- Una dirección residencial y las fechas durante las cuales usted o su hijo(a) vivió en esa residencia durante el 2003 y
- El nombre, la dirección y el número de teléfono del individuo u organización que proporcionó el registro o carta.

Quiénes pueden proporcionarle los documentos. Usted puede facilitar la Declaración Jurada del Tercero de cualquier tercero elegible para llenar la declaración jurada u otros documentos que recibe de cualquiera de los terceros (que no sea usted, ni su cónyuge, su dependiente, su hijo(a) calificado(a) para propósitos del *EIC* o un padre de tal hijo(a) calificado(a)) a continuación:

- Oficial de una institución académica (profesor(a), decano, rector o auxiliar administrativo(a)). En una "institución académica" se incluyen el programa *Head Start,* los programas para niños preescolares y las guarderías infantiles que se operan antes y después de las horas escolares.
- Provisor de servicios de salud (p.e., su médico, enfermero(a) practicante u oficial clínico)
- Clérigo (p.e., su ministro, sacerdote, rabino o imam)
- Provisor de cuidado de menores que tiene 18 años o más
- Su empleador o patrono
- Arrendatario o custodio de la propiedad (p.e., un(a) superintendente de la propiedad, funcionario(a) de una comunidad de viviendas públicas o agente de arriendos)
- Oficial de una agencia de prestaciones sociales o del Gobierno (p.e., un(a) asistente social en una oficina de asistencia benéfica o un(a) director(a) de un albergue para personas desamparadas (sin hogar))
- Oficial de una organización cívica de la comunidad (p.e., un(a) oficial de la *YMCA, YWCA, Boy Scouts* (Niños Exploradores), *Girl Scouts* (Niñas Exploradoras), *Boys and Girls Clubs* (clubes para niños(as)), los clubes *4-H* (para actividades agrícolas), las ligas deportivas para menores, la *Police Athletic League* (Liga Atlética de la Policía), asociaciones que defienden a los inmigrantes, asociaciones del vecindario, asociaciones para los propietarios de viviendas y otras organizaciones sin fines de lucro)
- Oficial de una tribu indígena de los EE.UU.
- Abogado(a) que se ocupó del proceso de divorcio de usted o de custodia de su hijo(a)
- Oficial del tribunal o agencia que expidió una decisión u orden que tenía que ver con su divorcio o la custodia, sostenimiento o colocación de su hijo(a)
- Oficial de la ejecución de las leyes (p.e., un policía u oficial de la libertad provisional)
- Empresa de servicios públicos (p.e., una empresa de energía eléctrica o de gas)

Cuántos documentos le hacen falta. Usted puede proporcionar cualquier combinación de documentos listados arriba siempre que, al considerarse conjuntamente, indiquen que usted haya vivido con su hijo(a) durante más de la mitad del 2003. En algunas circunstancias, un solo documento

puede comprobar que usted y su hijo(a) vivieron juntos en el mismo hogar. En otras circunstancias, usted quizás tendrá que proporcionar un documento verificando su nombre y dirección junto con otro documento que verifique el nombre y dirección de su hijo(a). Quizás tendrá que proveer más de un documento para comprobar que usted y su hijo(a) vivieron en la misma residencia durante más de la mitad del 2003.

He aquí unos ejemplos de combinaciones de documentos admisibles:

- Un documento verificando que usted y su hijo(a) vivieron juntos en el mismo hogar durante más de la mitad del 2003.
- Un documento indicando que usted vivió en una residencia durante más de la mitad del 2003 y otro documento mostrando que su hijo(a) vivió en la misma residencia durante el mismo período de tiempo.
- Un documento verificando que usted y su hijo(a) vivieron juntos en el mismo hogar durante alguna porción del 2003 y otro documento comprobando que usted y su hijo(a) vivieron juntos en el mismo hogar durante el resto del 2003.
- Si usted tiene dos hijos(as), documentos distintos para cada hijo(a) indicando que cada uno de los dos vivió con usted durante más de la mitad del 2003.
- Si usted tiene dos hijos(as), un documento indicando que ambos(as) hijos(as) vivieron con usted durante más de la mitad del 2003.

Ejemplo 1. Usted incluye una carta con membrete oficial de la Clínica Médica Acme en la que se indica que su hijo(a) vivió con usted desde el 1 de enero del 2003 hasta el 31 de marzo del 2003. Usted también le pide al Reverendo Sánchez, su ministro, que le llene la Declaración Jurada del Tercero para comprobar que usted y su hijo(a) vivieron juntos desde el 1 de abril del 2003 hasta el 31 de julio del 2003. Usted marca el primer encasillado y el tercer encasillado en la Parte III. Se satisface la prueba de residencia en este caso porque se ha demostrado que el período de tiempo en cuestión es más de la mitad del año.

Ejemplo 2. Usted incluye una fotocopia de las notas que sacó su hijo(a) estudiando en la Escuela Primaria Washington. Esta fotocopia indica que su hijo(a) vivió con usted desde el 1 de enero del 2003 hasta el 31 de mayo del 2003. Usted también incluye una carta con membrete oficial del rector de la Escuela Intermedia Lincoln. Dicha carta indica las fechas de asistencia de su hijo(a) a la escuela y comprueba que usted y el(la) hijo(a) convivieron en la misma residencia. La carta abarca el período desde el 1 de septiembre del 2003 hasta el 31 de diciembre del 2003. Usted marca tanto el primer encasillado como el tercer encasillado en la Parte III. Se satisface la prueba de residencia en este caso porque se ha demostrado que el período de tiempo en cuestión es más de la mitad del año.

Ejemplo 3. Usted incluye siete facturas de servicio eléctrico de la Empresa de Energía Edison, desde enero hasta los meses de mayo, septiembre y octubre del 2003. Esas facturas muestran su nombre y dirección. Usted incluye también fotocopias de las notas que sacó su hijo(a) estudiando en la Escuela Primaria Roosevelt, verificando el nombre del (de la) hijo(a) y que la dirección es igual a la que aparece en las facturas de la empresa eléctrica. Las fotocopias abarcan los períodos desde enero hasta mayo y desde septiembre hasta noviembre del 2003. Usted marca el segundo encasillado en la Parte III. Se satisface la prueba de residencia en este caso porque se ha demostrado que el período de tiempo durante el cual vivieron juntos usted y su hijo(a) es más de la mitad del año.

Firma. Usted tiene que firmar y fechar la Parte III bajo pena de perjurio antes de enviárnosla, junto con los documentos necesarios. Se pueden imponer multas o sanciones criminales por hacer una declaración falsa.

Aviso sobre la Ley de Reducción de Trámites. Solicitamos la información requerida en esta forma para cumplir con las reglas que regulan la recaudación de los impuestos internos de los Estados Unidos. Usted está obligado(a) a suministrarnos esa información. La necesitamos para asegurar que usted está cumpliendo con dichas reglas y para calcular y cobrar la cantidad correcta de impuesto.

Usted no está obligado(a) a facilitar la información solicitada en una forma sujeta a la Ley de Reducción de Trámites a menos que la misma muestre un número de control válido de la *OMB (Office of Management and Budget).* Los libros o registros relativos a una forma o sus instrucciones deberán ser conservados mientras su contenido pueda ser utilizado en la administración de cualquier ley tributaria federal. Por regla general, las declaraciones de impuestos y cualquier información pertinente son confidenciales, como lo requiere la sección 6103 del Código de Impuestos Internos.

El tiempo que se necesita para llenar y presentar esta forma variará, dependiendo de las circunstancias individuales. El promedio de tiempo que se estima para completar esta forma es el siguiente:

	Forma 8836-SP	Anexo A	Anexo B
Mantener los registros	6 min.	- - - - -	- - - - -
Aprender acerca de la ley o de esta forma	14 min.	5 min.	4 min.
Preparar esta forma	11 min.	12 min.	18 min.
Copiarla, unirla y enviarla al *IRS*	20 min.	20 min.	20 min.

Si desea hacer cualquier comentario acerca de la exactitud de este tiempo o si desea hacer cualquier sugerencia que ayude a que esta forma sea más sencilla, por favor, envíenos los mismos. Puede enviar sus comentarios y sugerencias al *Tax Products Coordinating Committee, Western Area Distribution Center,* Rancho Cordova, CA 95743-0001. Por favor, no envíe esta forma a esa dirección. En vez de eso, vea, **Adónde Se Envía la Forma,** en la página **2.**