Dependent paperwork by credit: IDs, residence, custody and care

Make one row per child for the first two groups, and one for any parent you support. Bring the care and family records only if they apply this year.

Client or engagement

IDs for every person on the return

- [ ] Social Security card for each child
  Issued before the return due date; name as on the card
- [ ] Your Social Security card, and your spouse’s on a joint return
  Needed for the child tax credit since 2025
- [ ] ITIN or adoption ID notice for a dependent without an SSN
  For the credit for other dependents
- [ ] Newborn’s SSN application receipt, if the card has not arrived
  Ask your preparer whether to wait or file an extension

Relationship and residence proof

- [ ] Birth certificate for each child
  Or adoption decree, or agency placement papers
- [ ] Two records showing the child at your address
  School letter, medical bill, lease listing household members
- [ ] The child’s own Forms W-2 or 1099
  For the support test and the child’s own return
- [ ] A supported parent’s Form SSA-1099 and other income forms
  For the qualifying relative gross income test
- [ ] Doctor’s statement for a disabled dependent of any age
  Shows the dependent is permanently and totally disabled

Separated or divorced parents

- [ ] Signed Form 8332
  For each year the noncustodial parent claims the child
- [ ] Custody and tax pages of the decree or agreement
  Shows who has custody and who may claim
- [ ] Last year’s return
  To see which parent claimed each child

- [ ] Form 8862, if a child credit or EIC was disallowed before
  Plus the IRS letter that disallowed it

Child care

- [ ] Provider name, address and SSN or EIN
  Form W-10 or the provider's letterhead; one per provider
- [ ] Daycare, after-school and day camp invoices
  Totals per child for the year; no overnight camp; for 2026, enough to cover a larger care account claim
- [ ] Form W-2 showing dependent care benefits
  Box 10, from your employer or your spouse's

School, adoption and accounts

- [ ] Form 1098-T for each college student
  Plus tuition receipts and scholarship letters
- [ ] Form 1099-Q for 529 plan withdrawals
  And receipts for the costs it paid
- [ ] Final adoption decree and adoption cost receipts
  For Form 8839
- [ ] Form 4547 details for a Trump account election
  For a U.S. citizen child born after 2024 and before 2029