

Due Diligence Checklist

IRS regulations require paid tax preparers to perform a series of due diligence requirements for the Earned Income Credit, Child Tax Credit, American Opportunity Tax Credit, and Head of Household Filing Status. Without the answers to these questions, we cannot present these credits on your tax return.

Please respond to the questions below by entering Y (yes) or N (no) and return to our office.

ALL Credits:

- Were you (taxpayer(s)) a US citizen or resident alien for all of 2023? _____
- Are dependent(s) claimed on your tax return your: son, daughter, stepchild, foster child, brother, sister, half-brother, half-sister, stepbrother, stepsister, or a descendant of any of them (for example, your grandchild, niece or nephew)? _____
- Did any dependent(s) file a joint return with another person for 2023? _____
- Did dependent(s) live with you in the United States for more than half of 2023? _____
 - Temporary absences by you or the child for special circumstances, such as school or vacations, still count.
- Are dependent(s) a U.S. citizen, a U.S. national, or a U.S. resident alien? _____
- Please provide at least one of the following as proof of residency/eligibility of a qualifying child(ren); it should have the child's name on it:
 - School record or statement
 - Health care provider statement
 - Medical records or IRS Forms 1095A/B/C
 - Child care provider record
 - Place of worship statement
- How many of your child(ren) were under the age of 17 at the end of the year? _____
- Have you ever had any of these credits disallowed or reduced in the past? _____

Earned Income Credit:

- Do you believe dependent(s) could also meet the qualifications to be a qualifying child of another tax filer? _____
 - Sometimes a child meets the tests to be a qualifying child of more than one person. However, only one of these persons can actually treat the child as a qualifying child. Only that person can use the child as a qualifying child.

American Opportunity Tax Credit:

- For the student, has either the American Opportunity Tax credit or the Hope Scholarship credit been claimed by you or anyone else for this student for any 4 tax years before 2023? _____
- For at least one academic period beginning (or treated as beginning) in 2023, has the student met both of the following? _____
 - Was enrolled in a program that leads to a degree, certificate, or other recognized educational credential; and
 - Carried at least one-half the normal full-time workload for his or her course of study.
- As of the end of 2023, has the student been convicted of a federal or state felony for possessing or distributing a controlled substance? _____
- Please provide us with the educational institutions Form 1098-T and/or receipts for qualified tuition expenses.

Head of Household Filing Status:

If you are claiming Head of Household status, we will need documentation that you were unmarried or considered unmarried on the last day of the tax year. This can be a single affidavit, divorce decree, or death certificate of spouse.

Completed By: _____

Signature: _____ Date: _____