

# Diligence Questions

EITC = Earned Income Credit

AOTC = American Opportunity Credit

CTC = Child Tax Credit

## All Taxpayers:

1. Are you married? \_\_\_\_\_
2. Have you ever been disallowed the EITC/AOTC/CTC? If so, when? \_\_\_\_\_
3. Did you live in the United States and where? \_\_\_\_\_
4. If you are a single parent, where's the other parent(s) of your child/children? \_\_\_\_\_
5. What is the name of the other parent(s)? \_\_\_\_\_
6. Why is the other parent of the child/children not claiming the child? \_\_\_\_\_
7. Explain why the dependent(s) have different last names than the taxpayer \_\_\_\_\_
8. If you are separated/divorced, when did you last live in the same home? \_\_\_\_\_
9. Do you have joint custody of your child? \_\_\_\_\_
  - a. How long did the child live in your home during this tax year? \_\_\_\_\_
  - b. How long did your child/children live in the other parent's home during this tax year? \_\_\_\_\_
  - c. How much income did the other parent have during this tax year? \_\_\_\_\_
  - d. Do you have a signed Form 8332? \_\_\_\_\_
10. Did anyone else live in the home that provides financial support for your child/dependent(s)? \_\_\_\_\_
  - a. *If yes, who lives there and how much do they pay* \_\_\_\_\_
11. Does the taxpayer have full custody of their dependent(s)? \_\_\_\_\_
12. Is this your biological dependent(s) ? \_\_\_\_\_
13. How old were you when your oldest child was born that is listed on this return? \_\_\_\_\_
  - a. If the taxpayer was under the age of 18, explain circumstances and who/how the child was cared for until the taxpayer was old enough to support and care for her own child \_\_\_\_\_
14. How many months did the dependent(s) live in your home during the tax year ? \_\_\_\_\_
15. Can anyone else claim your dependent(s) as a dependent on their tax return? \_\_\_\_\_
16. Is your dependent married? \_\_\_\_\_
17. If you live alone, who babysits while you work (for children 12 & younger)? Name: \_\_\_\_\_
18. Do you receive any other type of supplemental, non taxable income such as child support, welfare benefits, social security, etc? \_\_\_\_\_
  - a. *If so, how much and what kind?* \_\_\_\_\_

## Not Biological Child:

19. If this is not your biological child, what is your relationship to the dependent? \_\_\_\_\_
20. Did the dependent live in your home for more than 6 months? \_\_\_\_\_
21. Do you have custody? \_\_\_\_\_ If so, through what court/agency? \_\_\_\_\_
22. Who are the biological parents? \_\_\_\_\_

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23. Where do the biological parents live? \_\_\_\_\_
24. What were the circumstances leading to the dependent(s) being placed in your home? \_\_\_\_\_  
\_\_\_\_\_
25. Do you receive any financial aid for this child such as WIC, Medicaid, SNAP, listed on your health insurance policy, etc? \_\_\_\_\_  
If yes, which ones? \_\_\_\_\_
26. Are you listed as the guardian for this dependent(s) on school records, medical records, daycare records, or place of worship records? \_\_\_\_\_

## College Credits

27. Which college did the student attend? \_\_\_\_\_
28. Did student attend at least half time? \_\_\_\_\_ Degree Seeking? \_\_\_\_\_
29. Did this student receive a tuition statement from the school? \_\_\_\_\_ Other Books/Materials \$ \_\_\_\_\_
30. Did this student work while attending school? \_\_\_\_\_ If so, how much did they earn? \_\_\_\_\_
31. How many tax years have you claimed the AOTC? \_\_\_\_\_ Drug Related Felonies? \_\_\_\_\_  
PLEASE PROVIDE BURSAR STATEMENT OR ACCOUNT HISTORY

## Disabled at any age:

32. If your dependent is over the age of 18 and Disabled, what is the disability? \_\_\_\_\_
33. Has this dependent been declared disabled by a physician? \_\_\_\_\_ If so, can you provide documentation? \_\_\_\_\_
34. Does dependent receive social security/disability benefits? \_\_\_\_\_ If so, how much do they receive? \_\_\_\_\_
35. Are you listed as the Social Security Representative Payee for this dependent? \_\_\_\_\_
36. Is this the dependent(s) expected to recover in the next year? \_\_\_\_\_
37. If this is not your biological child, why is this child living with you and not another family member?  
\_\_\_\_\_
38. Where are the biological parents of your disabled dependent(s)? \_\_\_\_\_
39. Who cares for the disabled dependent while the taxpayer works? \_\_\_\_\_

**CAN YOU, THE TAXPAYER, PROVIDE SCHOOL/MEDICAL/DAYCARE/PLACE OF WORSHIP/BIRTH CERTIFICATES UPON REQUEST FROM THE GOVERNMENT? \_\_\_\_\_**

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

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## Filing Status

### *Single:*

Others that lived in your home that is not reported on this tax return? \_\_\_\_\_ Income \$ \_\_\_\_\_

Is this person biologically related to your dependent(s)? \_\_\_\_\_ If yes, to what relationship? \_\_\_\_\_

Preparer Notes as to why the above named relative is not claiming the child on the above named relative's tax return: \_\_\_\_\_

### *Head of Household: Single parent paying more than 1/2 cost of keeping up a home*

**Monthly Income:** \_\_\_\_\_ (wages, child support, other income)

	Amount you paid	Total Cost
Property Taxes		
Rent		
Mortgage interest expense		
Utility Charges		
Upkeep and Repairs		
Property Insurance		
Food Consumed on the premises		
Other Household expenses		
<b>Totals</b>		

Do not count money received under public assistance/welfare/foodstamps in the amount you paid. But include costs paid with public assistance in the total cost

*Taxpayer has provided all answers to the above questions to be true and correct to the best of the taxpayer's knowledge. Taxpayer has been informed that claiming a dependent for EITC/CTC?AOTC/HOH or other can result in an audit, fines and penalties if information provided to preparer is incorrect.*

Preparer signature \_\_\_\_\_

Date inquiries were made \_\_\_\_\_

Answers were provided by taxpayer on the above date unless otherwise noted here: \_\_\_\_\_

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## SELF EMPLOYMENT DILIGENCE

Description of business (*Type of work, service rendered, product sold, business location, hours of operation*) \_\_\_\_\_

EIN# \_\_\_\_\_ Any Employees? \_\_\_\_\_ # years in business \_\_\_\_\_

What kind of records do you keep? *Check mark below*

Customer receipt book		Accounting Records		Business Stationary	
Paid expense receipts		Log Books		Mileage Log	
Computer records		Business Bank Acct		Auto Expense	
Ledgers		Suppliers		Client Statements	
Advertising		Rental Expense		Insurance	
Form 1099 Misc received		Form 1099 Misc issued		Other:	

Business Phone \_\_\_\_\_ Business Website \_\_\_\_\_

Business Address \_\_\_\_\_

How do you advertise? \_\_\_\_\_

Do you have a license? \_\_\_\_\_ Is a license required for your occupation? \_\_\_\_\_

Did you file state and/or local sales tax returns for the taxyear? \_\_\_\_\_

How Did you calculate your income? \_\_\_\_\_

How Did you calculate your expenses? \_\_\_\_\_

If you do not have any business expenses, explain why \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

Preparer Notes: \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

Taxpayer Signature (Business Owner/Subcontractor) \_\_\_\_\_ Date \_\_\_\_\_