

Due Diligence Required of Tax Preparers By the IRS
 For Taxpayers Planning on Using the Head of Household Filing Status

Please complete all questions. Taxpayer will also need to complete the Due Diligence - Children 2025 worksheet which can be found on the <https://basictaxprepllc.com> website.

Yes No N/A

Marital status:

Never married	<input type="checkbox"/>
Spouse deceased	<input type="checkbox"/>
Divorced or separated	<input type="checkbox"/>
Date of divorce or separation	<input type="text"/>
Separation agreement	<input type="checkbox"/>
Married but lived apart from spouse during the last six months of 2025	<input type="checkbox"/>

If you are divorced or legally separated, would you be able to provide the IRS with a copy of the divorce decree, separate maintenance agreement, or separation agreement?

<input type="checkbox"/>	<input type="checkbox"/>
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If you are married but lived apart from your spouse for the last six months of 2025, would you be able to provide the IRS with any of the following supporting documents to verify that the spouse did not live with you?

<input type="checkbox"/>	<input type="checkbox"/>
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- Lease agreement
- Utility bills
- Letter from a clergy member
- Letter from social services

Would you be able to provide the IRS with receipts and bills supporting the cost of maintaining more than half the cost of the home? Examples of documentation the IRS would require include:

<input type="checkbox"/>	<input type="checkbox"/>
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- Utility bills
- Property tax bills
- Grocery receipts
- Rent receipts or mortgage interest statement
- Maintenance and repair bills
- Other household bills

Did you receive any nontaxable support or nontaxable income in 2025? Examples include:

<input type="checkbox"/>	<input type="checkbox"/>
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- Family support
- Food stamps
- Housing assistance
- Childcare assistance

If yes to any of the above, please describe below the type of assistance and how much you received in 2025.

Did anyone else live in the home in 2025? If yes, please provide the following:

<input type="checkbox"/>	<input type="checkbox"/>
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Name:	<input type="text"/>
Relationship to you:	<input type="text"/>
Amount of financial support they provided you in total in 2025:	<input type="text"/>