

2024 Paid Preparer Due Diligence Checklist

- Earned Income Credit (EIC)
- American Opportunity Tax Credit (AOTC)
- Child Tax Credit (CTC)
- Additional Child Tax Credit (ACTC)
- Credit for Other Dependents (ODC)
- Head of Household (HOH)

	<i>EIC</i>	<i>AOTC</i>	<i>CTC/ACTC/ODC</i>	<i>HOH</i>
Can you provide documentation, if required, to substantiate your eligibility for each credit and/or HOH filing status and the amount of each credit being claimed? (See below for examples of documentation.)	Yes No n/a	Yes No n/a	Yes No n/a	Yes No n/a
	<i>EIC</i>	<i>AOTC</i>	<i>CTC/ACTC/ODC</i>	<i>HOH</i>
Were any of these credits disallowed or reduced in a prior year?	Yes No n/a	Yes No n/a	Yes No n/a	n/a
	<i>EIC</i>	<i>AOTC</i>	<i>CTC/ACTC/ODC</i>	<i>HOH</i>
Is each qualifying person for whom you are claiming the Child Tax Credit, Additional Child Tax Credit, and Credit for Other Dependents a citizen, national, or resident of the United States?	n/a	n/a	Yes No n/a	n/a
Did all children for whom you are claiming the Child Tax Credit and/or Additional Child Tax Credit reside with you for more than half the year?	n/a	n/a	Yes No n/a	n/a
Is there an active Form 8332, <i>Release/Revocation of Release of Claim to Exemption for Child by Custodial Parent</i> , or a similar statement in place?	n/a	n/a	Yes No n/a	n/a
Did you release the claim for exemption (dependent) to another person?	n/a	n/a	Yes No n/a	n/a
	<i>EIC</i>	<i>AOTC</i>	<i>CTC/ACTC/ODC</i>	<i>HOH</i>
Have you provided documentation for the American Opportunity Tax Credit, including Form 1098-T and receipts for qualified tuition and related expenses?	n/a	Yes No n/a	n/a	n/a
	<i>EIC</i>	<i>AOTC</i>	<i>CTC/ACTC/ODC</i>	<i>HOH</i>
Were you unmarried or considered unmarried on the last day of the tax year and provided more than half of the cost of keeping up a home for the year for a qualifying person?	n/a	n/a	n/a	Yes No n/a

Documentation Examples (please provide at least one item from each column if not already being provided)

Residency of a Qualifying Child • School records or statement. • Landlord or a property management statement. • Health care provider statement. • Medical records. • Child care provider records. • Placement agency statement. • Social service records or statement. • Place of worship statement. • Indian tribal official statement.	Disability of Qualifying Child • Medical doctor's statement. • Other health care provider's statement. • Social services agency or program statement.	Schedule C • Business license. • Forms 1099. • Records of gross receipts. • Summary of income. • Records of expenses. • Summary of expenses. • Bank statements to show income and expenses.
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Names of dependent children <i>Child's full name</i>				<i>Months lived in home in 2024</i>	<i>Relationship</i>	<i>College student?</i>

Did any of the children have unearned income of \$1,300 or more? Yes No Do any of the children have a disability? Yes No
 Is it anticipated that a different taxpayer will seek to claim a child listed above as their dependent for tax year 2024? Yes No

Other dependents or people who lived with you

<i>Name</i>	<i>Tax ID # *</i>		<i>Date of birth</i>	<i>Months lived in home in 2024</i>	<i>Relationship</i>	<i>Income</i>