

Due Diligence Required of Tax Preparers By the IRS  
For Taxpayers With Children

Please complete all questions for each dependent.

Yes No N/A

Dependent #1 Information

First name of child:

Would you be able to provide a birth certificate that verifies your relationship to the child? 

--	--

Is the child a citizen, national, or resident of the United States? 

--	--

Did the child reside with you for more than half the year? 

--	--

Is there an active Form 8332 (Release/Revocation of Release of Claim to Exemption for Child by Custodial Parent) in place? If yes, please provide a copy of the 8332. 

--	--	--

Is your intention to claim this child as a dependent for 2025? 

--	--	--

Should an individual other than you be claiming this child as a dependent for 2025? 

--	--	--

Did the child have unearned income (interest, dividends, stock gains, etc.) of \$1,350 or more in 2025? 

--	--	--

What school does the child attend (name and grade level)?

Is it a public school or private school?

Did you have any unreimbursed costs related to the child's attendance at the school (tuition, supplies, etc.)? 

--	--	--

Did you pay for child or dependent care so you could work or go to school? If yes, please provide the following: 

--	--	--

Name of provider:

EIN or SSN:

Address of provider:

Amount paid out of your own pocket to provider in 2025:

Amount paid out of your own pocket that was reimbursed to you by an employer:

Would you be able to provide documentation of your child being diagnosed by a doctor to be permanently and totally disabled? 

--	--	--

If yes, what is the disability?

If yes, does the child receive SSI benefits or other disability benefits? 

--	--

Note: A letter or official document from a doctor is required in order for the child to be considered permanently and totally disabled. Permanently and totally disabled refers to a child that cannot engage in any substantial gainful activity because of a physical or mental condition, and a doctor has determined the condition has lasted for at least a year, is expected to continue for at least a year, or can lead to death.

If the biological mother is NOT living with the child, where is the biological mother?

If the biological father is NOT living with the child, where is the biological father?

Does a biological parent provide any financial support? 

--	--	--

If yes, how much and how often?

If the child is a stepchild or descendent of a stepchild, would you be able to provide a birth certificate and marriage certificate that verifies your relationship to the child? 

--	--	--

If the child is a stepchild or descendent of a stepchild, does the child have a higher gross income than any biological parent? 

--	--	--

Action Item: Please provide one of the following of the child's when you submit your tax documents:

- School record with child's address
- Medical record with child's address
- Daycare record with child's address

Yes No N/A

Dependent #2 Information

First name of child:

Would you be able to provide a birth certificate that verifies your relationship to the child? 

--	--

Is the child a citizen, national, or resident of the United States? 

--	--

Did the child reside with you for more than half the year? 

--	--

Is there an active Form 8332 (Release/Revocation of Release of Claim to Exemption for Child by Custodial Parent) in place? If yes, please provide a copy of the 8332. 

--	--	--

Is your intention to claim this child as a dependent for 2025? 

--	--

Should an individual other than you be claiming this child as a dependent for 2025? 

--	--

Did the child have unearned income (interest, dividends, stock gains, etc.) of \$1,350 or more in 2025? 

--	--

What school does the child attend (name and grade level)?

Is it a public school or private school?

Did you have any unreimbursed costs related to the child's attendance at the school (tuition, supplies, etc.)? 

--	--	--

Did you pay for child or dependent care so you could work or go to school? If yes, please provide the following: 

--	--

Name of provider:

EIN or SSN:

Address of provider:

Amount paid out of your own pocket to provider in 2025:

Amount paid out of your own pocket that was reimbursed to you by an employer:

Would you be able to provide documentation of your child being diagnosed by a doctor to be permanently and totally disabled? 

--	--	--

If yes, what is the disability?

If yes, does the child receive SSI benefits or other disability benefits? 

--	--

Note: A letter or official document from a doctor is required in order for the child to be considered permanently and totally disabled. Permanently and totally disabled refers to a child that cannot engage in any substantial gainful activity because of a physical or mental condition, and a doctor has determined the condition has lasted for at least a year, is expected to continue for at least a year, or can lead to death.

If the biological mother is NOT living with the child, where is the biological mother?

If the biological father is NOT living with the child, where is the biological father?

Does a biological parent provide any financial support? 

--	--	--

If yes, how much and how often?

If the child is a stepchild or descendent of a stepchild, would you be able to provide a birth certificate and marriage certificate that verifies your relationship to the child? 

--	--	--

If the child is a stepchild or descendent of a stepchild, does the child have a higher gross income than any biological parent? 

--	--	--

Action Item: Please provide one of the following of the child's when you submit your tax documents:

- School record with child's address
- Medical record with child's address
- Daycare record with child's address

Yes No N/A

Dependent #3 Information

First name of child:

Would you be able to provide a birth certificate that verifies your relationship to the child? 

--	--

Is the child a citizen, national, or resident of the United States? 

--	--

Did the child reside with you for more than half the year? 

--	--

Is there an active Form 8332 (Release/Revocation of Release of Claim to Exemption for Child by Custodial Parent) in place? If yes, please provide a copy of the 8332. 

--	--	--

Is your intention to claim this child as a dependent for 2025? 

--	--

Should an individual other than you be claiming this child as a dependent for 2025? 

--	--

Did the child have unearned income (interest, dividends, stock gains, etc.) of \$1,350 or more in 2025? 

--	--

What school does the child attend (name and grade level)?

Is it a public school or private school?

Did you have any unreimbursed costs related to the child's attendance at the school (tuition, supplies, etc.)? 

--	--	--

Did you pay for child or dependent care so you could work or go to school? If yes, please provide the following: 

--	--

Name of provider:

EIN or SSN:

Address of provider:

Amount paid out of your own pocket to provider in 2025:

Amount paid out of your own pocket that was reimbursed to you by an employer:

Would you be able to provide documentation of your child being diagnosed by a doctor to be permanently and totally disabled? 

--	--	--

If yes, what is the disability?

If yes, does the child receive SSI benefits or other disability benefits? 

--	--

Note: A letter or official document from a doctor is required in order for the child to be considered permanently and totally disabled. Permanently and totally disabled refers to a child that cannot engage in any substantial gainful activity because of a physical or mental condition, and a doctor has determined the condition has lasted for at least a year, is expected to continue for at least a year, or can lead to death.

If the biological mother is NOT living with the child, where is the biological mother?

If the biological father is NOT living with the child, where is the biological father?

Does a biological parent provide any financial support? 

--	--	--

If yes, how much and how often?

If the child is a stepchild or descendent of a stepchild, would you be able to provide a birth certificate and marriage certificate that verifies your relationship to the child? 

--	--	--

If the child is a stepchild or descendent of a stepchild, does the child have a higher gross income than any biological parent? 

--	--	--

Action Item: Please provide one of the following of the child's when you submit your tax documents:

- School record with child's address
- Medical record with child's address
- Daycare record with child's address

Yes No N/A

Dependent #4 Information

First name of child:

Would you be able to provide a birth certificate that verifies your relationship to the child? 

--	--

Is the child a citizen, national, or resident of the United States? 

--	--

Did the child reside with you for more than half the year? 

--	--

Is there an active Form 8332 (Release/Revocation of Release of Claim to Exemption for Child by Custodial Parent) in place? If yes, please provide a copy of the 8332. 

--	--	--

Is your intention to claim this child as a dependent for 2025? 

--	--

Should an individual other than you be claiming this child as a dependent for 2025? 

--	--

Did the child have unearned income (interest, dividends, stock gains, etc.) of \$1,350 or more in 2025? 

--	--

What school does the child attend (name and grade level)?

Is it a public school or private school?

Did you have any unreimbursed costs related to the child's attendance at the school (tuition, supplies, etc.)? 

--	--	--

Did you pay for child or dependent care so you could work or go to school? If yes, please provide the following: 

--	--

Name of provider:

EIN or SSN:

Address of provider:

Amount paid out of your own pocket to provider in 2025:

Amount paid out of your own pocket that was reimbursed to you by an employer:

Would you be able to provide documentation of your child being diagnosed by a doctor to be permanently and totally disabled? 

--	--	--

If yes, what is the disability?

If yes, does the child receive SSI benefits or other disability benefits? 

--	--

Note: A letter or official document from a doctor is required in order for the child to be considered permanently and totally disabled. Permanently and totally disabled refers to a child that cannot engage in any substantial gainful activity because of a physical or mental condition, and a doctor has determined the condition has lasted for at least a year, is expected to continue for at least a year, or can lead to death.

If the biological mother is NOT living with the child, where is the biological mother?

If the biological father is NOT living with the child, where is the biological father?

Does a biological parent provide any financial support? 

--	--	--

If yes, how much and how often?

If the child is a stepchild or descendent of a stepchild, would you be able to provide a birth certificate and marriage certificate that verifies your relationship to the child? 

--	--	--

If the child is a stepchild or descendent of a stepchild, does the child have a higher gross income than any biological parent? 

--	--	--

Action Item: Please provide one of the following of the child's when you submit your tax documents:

- School record with child's address
- Medical record with child's address
- Daycare record with child's address