

Due Diligence Required of Tax Preparers By the IRS
For Taxpayers Eligible for the Earned Income Credit

Please complete all questions. Taxpayer will also need to complete the Due Diligence - Children 2025 worksheet if they have children. Taxpayer will also need to complete the Due Diligence - HOH 2025 worksheet if they are wanting to claim head of household filing status. All worksheets can be found on the <https://basictaxprepllc.com> website.

Yes No N/A

Have you had an earned income credit claim be disallowed or reduced in previous years by the IRS?

--	--

Do you have a valid social security number, valid for work only with DNS authorization, or valid for work only with INS authorization?

--	--

Were you a U.S. citizen or resident alien for all of 2025?

--	--

Was your main home in the U.S. for more than six months of 2025?

--	--

Only for individuals with children:

There are tie-breaker rules the IRS has in situations where a child is the qualifying child of more than one person. For example, divorced parents can pick who claims the child for EIC purposes, but if the parent who is not supposed to take the child ends up claiming him or her on their return as well, there are tie-breaker rules to see who gets the credit. Do you have a child who could be a qualifying child of more than one person for 2025? If yes, please say who the other person could be and what the expectation is for 2025 regarding who is claiming the child for earned income credit purposes.

--	--

--