

# Due-Diligence Questions for EIC, CTC, ACTC, ODC, and HOH

Date of Interview: \_\_\_\_\_ Tax Preparer: \_\_\_\_\_ Tax Year: \_\_\_\_\_

Primary Taxpayer & Last 4 SSN: \_\_\_\_\_ The information on this form was provided by: \_\_\_\_\_

## Relationship Test

How are you related to the dependents listed on the Intake Questionnaire?

What documents can you provide to prove your relationship with these dependents listed?

## Residency Test

No. of months this person lived with Taxpayer?

Is the Taxpayer or Spouse the custodial parent for the dependents listed?

*If applicable.* If Taxpayer is not the custodial parent, has the **custodial parent** released the claim of this child to the noncustodial parent? If so, Attach Form 8332

*If applicable.* Where is the other parent and why is the parent not claiming the dependent?

*If applicable.* Where are the dependents parents and why are they not claiming the dependents?

Who watched the dependents while you worked?

What documents can you provide to prove the dependents lived with you?

## Support Test & Joint Return Test

What percentage did you provide towards the dependents support for their Clothing, Food, Rent, Education, Medical, etc.?

How much or what percentage did the dependents provide towards their own support?

*If applicable.* Did anyone else contribute towards the support of the dependents? If so, who, what's the relationship to dependent, and how much or what percentage?

Did anyone else live in the home that could claim this person? Or who else lived in the home during the tax year over 18?

*If applicable.* If you are not this person's parent, AND one or both parents lived in the home, how much income did the parents receive during the tax year?

*If applicable.* Are any of the dependents married? if so, are they required to file a tax return or have they filed a tax return with their spouse?

Could you produce records to prove the amount of support you provided for the dependent (lease agreement, receipts, bank statements, etc.)?

## Age Test

For dependents over 18, was the dependent a **full-time student** and younger than taxpayer/spouse for at least half the year? If so, how many months?

If audited, are you able to produce proof of the dependent being a full-time student during the tax year? (Letter from school, Tuition Statement, etc.)

*If applicable.* Has a doctor, other health care, or social service provider, stated the dependent is permanently and totally disabled?

*If applicable.* Did a doctor determine that the disability will last for one year or result in death?

*If applicable.* Can the dependent engage in any substantial gainful activity? List no if not able to due to physical or mental condition.

Could you produce proof of the doctor's disability Certification, for the dependent if necessary?

### Other Notes

Optional: Taxpayer Signature: \_\_\_\_\_ Date: \_\_\_\_\_ Spouse Signature: \_\_\_\_\_ Date: \_\_\_\_\_

Tax Preparer/Interviewer Signature: \_\_\_\_\_ Date: \_\_\_\_\_