

Preparer Interview & Due-Diligence

Date of Interview: _____ Tax Preparer _____ Tax Year _____

Primary Taxpayer _____ Last 4 SSN: _____ Spouse _____ Last 4 SSN: _____

The information on this form was provided by: _____ How was the interview conducted? ☐ Virtual ☐ In-Person

1. Identification Method. What documents did the Taxpayer provide to prove identity?

☐ State/Government ID / DL ☐ Social Security Card ☐ Passport ☐ Other: _____ ☐ IPIN

2. Filing Status Determination As of December 31st of the tax year, the Taxpayer was:

☐ Unmarried

- Have you ever been married? ☐ Yes ☐ No
- What percentage of the home cost did you pay? Ask who pays the rent/mortgage, utilities, food, home repairs, home insurance, etc. _____
- Who else lived in home that contributed towards the cost of the home during the tax year? _____
- Did the Taxpayer pay more than half the cost of keeping up a home during the tax year? ☐ Yes ☐ No
- Did the Taxpayer pay more than half the support for a Qualifying Dependent or a Parent for more than ½ the year? Support for: Clothing, Education, Medical, Transport, etc. ☐ Yes ☐ No

☐ Married

- Was this marriage recognized under the laws of the state? ☐ Yes ☐ No
- Did the Taxpayer live with their spouse anytime during the last 6 months of the year? ☐ Yes ☐ No
 - If yes, ask: Can Taxpayer prove lived in a separate home from spouse? ☐ Yes ☐ No
- Do the Taxpayer and Spouse want to file the tax return as married jointly? ☐ Yes ☐ No
- Do the Taxpayer or Spouse have a debt or balance, and want to include an injured spouse claim (form 8379) ☐ Yes ☐ No

☐ Divorced or Legally Separated

- Did a court grant you a divorce or legal separation? ☐ Yes ☐ No Date finalized: _____

☐ Widowed

- Did the Taxpayer pay more than half the cost of keeping up a home during the tax year? ☐ Yes ☐ No
- Did the Taxpayer provide more than half the support for a Qualifying Dependent for more than ½ the year? ☐ Yes ☐ No
- Date of Death: _____

Based on the Interview and the information provided, the Taxpayer qualifies to claim the following filing status:

☐ Single ☐ Married Filing Jointly ☐ Married Filing Separately ☐ Head of Household ☐ Qualifying Widower

Additional Notes re: Filing Status:

I. Health Insurance Information

Did you and your dependents have health care coverage for the entire year?	If did not have health insurance, list the months they were not covered and reason	Qualify for exemption?	Did anyone have marketplace insurance or receive form 1095-A?



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II. Income Calculation

Review the income documents the client provided and list the documents you relied on to calculate income	Additional Notes
<input type="checkbox"/> W2 How many jobs did the Taxpayer have during the tax year? _____ Spouse? _____ <input type="radio"/> If Overtime is listed, is it Based on working more than 40 hours in work week? <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="radio"/> If tips listed, do the taxpayer work in a industry that customarily receives tips? <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="radio"/> If this income is from Qualified Medicaid Waiver Payments (IHSS) did you and recipient live in the same home during the tax year? <input type="checkbox"/> Yes <input type="checkbox"/> No How many months? _____ Can you prove it? _____	
<input type="checkbox"/> 1099-R Type of distribution? If qualify to exclude early withdrawal penalty, select which one: <div style="display: flex; flex-wrap: wrap;"> <div style="width: 50%;"> <input type="checkbox"/> Total & Permanent Disability (03) </div> <div style="width: 50%;"> <input type="checkbox"/> Due to Death (04) </div> <div style="width: 50%;"> <input type="checkbox"/> Unreimbursed Medical Expenses (minus 7.5% of AGI) (05) </div> <div style="width: 50%;"> <input type="checkbox"/> Qualified Domestic Relations Order (06) </div> <div style="width: 50%;"> <input type="checkbox"/> Active-Duty Reservist at least 180 days (11) </div> <div style="width: 50%;"> <input type="checkbox"/> Federal Employee Phased-Payments (17) </div> <div style="width: 50%;"> <input type="checkbox"/> Separation from Service after 55 (or 50 for public safety employees) (01) </div> <div style="width: 50%;"> <input type="checkbox"/> Birth / Adoption up to \$5,000 (19) Date: _____ </div> <div style="width: 50%;"> <input type="checkbox"/> IRS levy (10) </div> <div style="width: 50%;"> <input type="checkbox"/> Excess Contributions distributions (21) </div> <div style="width: 50%;"> <input type="checkbox"/> Terminal Illness (20) </div> <div style="width: 50%;"> <input type="checkbox"/> Victim of Domestic Abuse (22) </div> <div style="width: 50%;"> <input type="checkbox"/> Emergency Expenses up to \$1,000 (23) </div> <div style="width: 50%;"> <input type="checkbox"/> Qualified Rollover within 60 days (99) </div> <div style="width: 50%;"> <input type="checkbox"/> Homebuyer up to \$10,000 (09) </div> <div style="width: 50%;"> <input type="checkbox"/> Unemployed Health Insurance Prem (07) </div> <div style="width: 50%;"> <input type="checkbox"/> Qualified Higher Ed. (08) </div> <div style="width: 50%;"> <input type="checkbox"/> Federally Declared Disaster up to \$22,000 (99) Type: _____ </div> <div style="width: 50%;"> <input type="checkbox"/> Other: _____ (99) </div> </div>	
<input type="checkbox"/> 1099-G Unemployment <input type="checkbox"/> 1099-INT <input type="checkbox"/> 1099-DIV <input type="checkbox"/> W2G Gambling Winning	
<input type="checkbox"/> 1099-B Stock/Bonds <input type="checkbox"/> 1099-DA Is the cost basis reported, reviewed with client? <input type="checkbox"/> Yes <input type="checkbox"/> No	
<input type="checkbox"/> 1099-C Cancellation of Debt Income If qualify for exclusion, give details:	
<input type="checkbox"/> Alimony Date divorce finalized _____ Do this income qualify for exclusion? <input type="checkbox"/> Yes <input type="checkbox"/> No	
<input type="checkbox"/> 1099-S Sale of Home (Qualify to exclude capital gain?) <input type="checkbox"/> Ownership Test Met <input type="checkbox"/> Use Test Met Is this home an investment property (rental?) If so, is recapture of Depreciation needed? <input type="checkbox"/> Yes <input type="checkbox"/> No	
<input type="checkbox"/> Rental Income (Did Taxpayer live in home or use home 14 days or more?) <input type="checkbox"/> Yes <input type="checkbox"/> No	
<input type="checkbox"/> Income from Partnership or S Corporation (Schedule K-1 attached) How much is the Partner or Shareholders Cost Basis for this activity? _____ Losses may be limited if Partner/Shareholder don't have enough basis. (Attach form 7203 if operating at loss)	
<input type="checkbox"/> Other Income not listed above:	
<input type="checkbox"/> Business Income (If Taxpayer or Spouse have business income, fill out next page to inquire about business activity)	

Do the income seem sufficient to support the Taxpayer and their family based on the knowledge that you have regarding the Taxpayer income, household information, and dependents? ☐ Yes ☐ No

Other Notes/Questions

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Business Income

Type of Income is for: ☐ Sole Proprietor ☐ Independent Contractor ☐ LLC

1. What is the nature of this business activity? _____

2. Where do you conduct your business activity? _____ What are your business hours of operation? _____

3. Did you materially participate in this business? ☐ Yes ☐ No If not, what role do you play in this business _____

4. Do you have a business license? ☐ Yes ☐ No

5. How do you advertise your business? _____

6. Did you file state or local sales tax returns? (If yes, provide copies of most recent return) ☐ Yes ☐ No

7. How did you keep track of your income, and what records could you provide to prove income? (Check all that apply)

☐ 1099-MISC how many? _____ ☐ 1099-NEC how many? _____ ☐ 1099-K how many? _____

☐ Business Bank Statements or Personal Bank Statements with business income highlighted

☐ Financial Accounting Records / Statements from QuickBooks, etc.

☐ Electronic Payment Records (Zelle, Cash App, PayPal, etc.)

☐ Logbooks / Ledgers / Paid Invoices / Receipts issued to customers

☐ Other (Specify/Explain): _____

8. What is the business income calculation based on: _____

9. If audited, can you provide these records to prove the amount of your business income? ☐ Yes ☐ No

10. How did you keep track of your expenses, and what records could you provide to prove your expenses?

☐ Invoices ☐ Receipts ☐ Financial Accounting Statement ☐ Business Bank Account ☐ Credit Card

☐ Rent/Lease/Business Insurance Contracts ☐ Bank/Credit Card Statements with expenses highlighted

☐ Electronic payment records (Zelle, Cash App, PayPal, etc. highlighting expenses paid) _____

☐ Mileage log for business miles ☐ Receipts for actual car/truck expenses (gas, insurance, repairs, etc.) _____

☐ Other (Specify/Explain): _____

11. Are the expenses ordinary and necessary in the industry or type of work you do? ☐ Yes ☐ No

12. What is the business expenses calculation based on: _____

13. If audited, can you provide these records to prove the amount of your business expenses? ☐ Yes ☐ No

14. If audited, can you prove you are carrying on this trade or business in a business-like manner with a profit-motive? _____

15. Did the Taxpayer provide enough information to support a profit-motive? ☐ Yes ☐ No

16. Other Notes/Questions _____

Tax Preparer/Interviewer Signature & Date: _____

Optional: Taxpayer Signature & Date: _____ Spouse: _____



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Interview & Notes