

2025 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)

	EIC	AOTC	CTC/ACTC/ODC	HOH
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 <i>Documentation Examples</i> , below.)	Yes No n/a	Yes No n/a	Yes No n/a	Yes No n/a
	EIC	AOTC	CTC/ACTC/ODC	HOH
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
	EIC	AOTC	CTC/ACTC/ODC	HOH
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
	EIC	AOTC	CTC/ACTC/ODC	HOH
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
	EIC	AOTC	CTC/ACTC/ODC	HOH
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 (list not all-inclusive)

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.

Due Diligence: Additional Questions and Information (list not all-inclusive)

As a paid preparer completing a return claiming any the tax benefits listed above, I must:

- Ask questions and contemporaneously document your responses.
- Not know of any reason that your information is false.

- Compute the credits.
- Not ignore implications of any information provided by you and must make additional inquiries if information appears incorrect.
- For each preparer, complete and submit Form 8867.

Taxpayer

Spouse (if filing jointly)

Date