

2023 Paid Preparer Due Diligence Checklist

- Earned Income Credit (EIC)
- American Opportunity Credit (AOC)
- Child Tax Credit (CTC)
- Additional Child Tax Credit (ACTC)
- Credit for Other Dependents (ODC)
- Head of Household (HOH)

	EIC		AOC		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 below for examples of documentation.)	Yes	No	Yes	No	Yes	No	Yes	No
	n/a		n/a		n/a		n/a	
Were any of these credits disallowed or reduced in a prior year?	Yes	No	Yes	No	Yes	No	n/a	
	n/a		n/a		n/a			
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			
Have you provided documentation for the American Opportunity Credit, including Form 1098-T and/or receipts for qualified tuition and related expenses?	n/a		Yes	No	n/a		n/a	
			n/a					
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 <ul style="list-style-type: none"> • 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 <ul style="list-style-type: none"> • Medical doctor's statement. • Other health care provider's statement. • Social services agency or program statement. 	Schedule C <ul style="list-style-type: none"> • Business license. • Forms 1099. • Records of gross receipts. • Summary of income. • Records of expenses. • Summary of expenses. • Bank statements to show income and expenses.
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Due Diligence: Additional Questions and Information (list not all-inclusive)

- Ask questions, contemporaneously document questions and client responses
- Must not know of any reason that the client's information is false.
- Do not ignore the implications of any information provided by the client and make additional inquiries if information appears incorrect.
- Complete and submit Form 8867 for each credit claimed.
- Compute the credits.

Taxpayer

Spouse (if filing jointly)

Date