



TAX PROS

**DEPENDENT
DUE DILLIGENCE**

AUDIT READY TAX SYSTEMS

TAX PAYER & DEPENDENTS INFORMATION			
TAXPAYER & DEPENDENT IDENTIFICATION	DRIVERS LICENSE		The dependent's social security card if the dependent was issued a Social Security Number (SSN) by the Social Security Administration. Note: You can't claim the CTC for a dependent unless the dependent's SSN was valid for employment in the U.S. before the due date of the return, including extensions. However, we can allow the ODC for the dependent if you show us the ODC eligibility rules are met (see items 2 through 8 below). Note: If the dependent was issued an Individual Taxpayer Identification Number (ITIN) or Adoption Taxpayer Identification Number (ATIN), don't send us proof of the ITIN or ATIN.
	STATE ID		
	SOCIAL SECURITY CARD FOR ADULTS		
	SOCIAL SECURITY CARD FOR DEPENDENTS		
U.S. CITIZENSHIP U.S. RESIDENT	BIRTH CERTIFICATES FOR DEPENDENTS		Documents proving the dependent was present in the U.S. during the year we're examining. Examples: Rental property lease, records for school or child care enrollment and attendance, government benefits or assistance, legal or financial matters, medical care or health insurance, or similar documents. Note: Only send us these documents for dependents who were issued an ITIN or ATIN, or whose social security card is printed with the words "Not Valid for Employment" or "Valid for Work Only With DHS Authorization." Note: If the dependent wasn't a U.S. citizen, national or resident during the tax year
	SOCIAL SECURITY CARDS		
	W2'S SHOWS TAXPAYER WORKING IN THE US		
RELATIONSHIP	DIVORCE DECREE		The dependent's birth certificate, and if needed, the birth and marriage certificates of any individuals, including yourself, that prove the dependent is related to you. For an adopted dependent, send an adoption decree or proof the child was lawfully placed with you or someone related to you for legal adoption. For a foster child, send proof of authorized placement.
	BIRTH CERTIFICATE		
	*** NOTARIZED *** LETTER FROM PARENT		
	*** NOTARIZED *** LETTER FROM ADULT DEPENDENT		
	MARRIAGE CERTIFICATES		
DEPENDENT RESIDENCY	SCHOOL RECORD		Documents to show where you lived and where each dependent lived for the entire year, such as: - A rental property lease or statement from the property owner or agent with the address, parties to the lease, time period of the lease, and names of persons residing there; mortgage payment records or real estate tax statement. - Records for school or child care enrollment, government benefits, legal or financial matters, medical care or health insurance, or other similar documents showing your address and the address of the dependent. Or, if you're the non-custodial parent of a child whose parents are divorced, separated or living apart: - Form 8332, Release/Revocation of Release of Claim to Exemption for Child by Custodial Parent, in effect for the year we are examining, and - Divorce decree, separation agreement or custody order if in effect for the year we're examining
	HEALTH INSURANCE / MEDICAID		
	DAY CARE STATEMENT		
	BANK STATEMENTS		
	ID / DRIVERS LICENSE		
FINANCIAL SUPPORT	HOUSING		Information to show who provided the dependent's financial support for the year: - Send documents and estimates of total amounts paid for the dependent's support, such as proof of payment for housing and utilities, and estimates of amounts paid for personal living expenses, such as clothing, medical care, and transportation. - State how much of the total support was provided by you, by the dependent, and by other sources. Other sources include individuals, as well as governmental, tribal, and private entities. Send the names of the other individuals and entities, if any. - Send written declarations from others contributing to the dependent's support that they will not claim the individual as a dependent if the dependent individual's support was provided under a multiple support agreement.
	CLOTHING		
	TRANSPORTATION		
	EDUCATION		
	CHURCH RECORDS		
PREPARER NOTES:			
STUDENT			
DISABLED			
PREPARER NOTES:			

CLIENT SIGNATURE

DATE

GBC TAX PRO SIGNATURE

DATE