

# THE TAX LADIES, INC.

## DUE DILIGENCE QUESTIONNAIRE

IRS regulations require paid tax preparers to perform a series of due diligence requirements for the Earned Income Credit, Child Tax Credit, American Opportunity Tax Credit, and Head of Household filing status. We believe you are/may be eligible for one or more of the credits or the filing status. As part of our engagement with you and to comply with these requirements, we ask all clients for which returns are prepared to answer the following questions.

Name: \_\_\_\_\_

1. Were you a U.S. citizen or resident alien for all of 2025?  yes  no
2. If your spouse is a joint filer, was your spouse a U.S. citizen for all of 2025?  yes  no
3. Do you have any dependents? (If not skip to Question 10.)  yes  no
4. Are the dependent(s) to be claimed on your tax return your: son, daughter, stepchild, foster child, or a descendant of any of them (for example: your grandchild), or a brother, sister, half-brother, half-sister, stepbrother, stepsister, or a descendant of any of them (for example: niece or nephew)? Are they your parents?  yes  no
5. Did any dependent noted in Question 4 file a joint return with someone else in 2025?  yes  no

6. Did the dependents you wish to claim live with you in the United States for more than half of 2025?  yes  no

*You cannot claim EIC for a child who didn't live with you for more than half of the year, even if you paid most of the child's living expenses.*

7. Is there a possibility that the dependent also meets the criteria to be a qualifying child of another tax filer?  yes  no

8. Did the dependent(s) provide more than half of his or her support for 2025?  yes  no

9. Are all dependent(s) you wish to claim a U.S. citizen, a U.S. National, or a U.S. resident alien?  yes  no

*We are required to obtain from the taxpayer a document proving the child's existence such as one of the following that would have the child's name on it along with taxpayer's name or address.*

*Statement of Record from:*

*School*

*Healthcare Provider*

*Childcare Provider*

*Place of Worship*

10. Did you/your spouse of your dependent go to college in 2025?  yes  no

11. As of the beginning of 2025, has the student completed the first four years of post secondary education, as determined by the eligible education institution?  yes  no

12. For at least one academic period beginning in 2025, has the student met both of the following?

a. Was enrolled in a program that leads to a degree, certificate, or other recognized educational credential?  yes  no  
and

b. Carried at least one-half the normal full-time work-load for his/her course of study?  yes  no

13. As of the end of 2025, has the student been convicted of a federal or state felony of possession or distributing a controlled substance?  yes  no

14. Were you, the taxpayer, unmarried on 12/31/2025 and do you provide more than half of the cost of keeping up a home for the year for a qualifying person?  yes  no

15. Can you provide documentation to substantiate the above answers?  yes  no

16. Have you ever had any of these credits disallowed or reduced in the past?  yes  no

PLEASE LIST YOUR DEPENDENTS, THEIR SOCIAL SECURITY NUMBERS, THEIR RELATION TO YOU, AND THEIR BIRTHDATE.

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SIGNED: \_\_\_\_\_ DATE: \_\_\_\_\_