

# 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 workload 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: \_\_\_\_\_