



TAX SERVICES LLC

## Due Diligence Questionnaire

You are being supplied with this questionnaire because you have claimed one of these credits in the past or you have indicated that you will be claiming one of them this year. The questionnaire is designed to assist us in qualifying you for some valuable refundable tax credits. While the questions may seem to be a little intrusive at times, they are questions that we are required to ask under the Due Diligence Requirements of the new Tax Laws.

Please complete the questions in as much detail as possible. Not all questions will apply to all taxpayers. If they do not apply to you, please answer them as N/A (not applicable).

Abbreviations used on the Questionnaire:

CTC = Child Tax Credit

ACTC = Additional Child Tax Credit

EITC= Earned Income Tax Credit (Low Income Households)

AOTC= American Opportunity Tax Credit (College Credit)

**FOR CLIENTS with Dependents:** Please remember to submit copies of social security cards, birth certificate s and proof of residency (possibly school records or medical records showing the dependent's name and YOUR address).

**FOR TAXPAYERS CLAIMING COLLEGE TAX CREDITS:** Please remember to submit copies of the Form I 098T that you received from the college AND a copy of the Bursar's statement from the college showing the Spring and /or Fall semester charges and payments. The Credit applies to all payments made in cash or via student loans to tuition, fees and related expenses. IT does NOT apply to Room and Board or travel expenses.

**FOR TAXPAYERS CLAIMING HEAD OF HOUSEHOLD FILING STATUS:** It is important to complete both the dependent questions and the Household Expense worksheet on page 3. If you are divorced or legally separated please remember to include a copy of the divorce decree and/or separation agreement. [NOTE: If the divorce is NOT final or you and your spouse lived together AT ANY TIME in the last 6 months of the tax year, you CANNOT claim Head of Household filing status]



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**To be Completed by All Taxpayers with Dependents:**

1. Are you married? \_\_\_ Yes \_\_\_ No

2. Have you ever been disallowed the EITC/AOTC/CTC? \_\_\_ Yes \_\_\_ No

If so, when?

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3. Do you live in the United States and where? \_\_\_ Yes \_\_\_ No

4. If you are a single parent, where is the other parent(s) of your child/children?

5. What is the name of the other parent(s)?

6. Why is the other parent of the child/children not claiming the child?

7. Explain why the dependent(s) have different last names than the taxpayer:

8. If you are separated/divorced, when did you last live in the same home?

9. Do you have joint custody of your child? \_\_\_ Yes \_\_\_ No

a. How long did the child live in your home during this tax year? \_\_\_\_\_

b. How long did your child/children live in the other parent's home during this tax year?

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c. Do you have a signed Form 8332?

10. Did anyone else live in the home that provides financial support for your child/dependent(s)?

\_\_\_ Yes \_\_\_ No

a. If yes, who lives there and how much do they pay? \_\_\_\_\_

11. Does the taxpayer have full custody of their dependent(s)? \_\_\_\_\_

12. Is this your biological dependent(s)? \_\_\_ Yes \_\_\_ No

13. How old were you when your oldest child was born that is listed on this return?

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a. If the taxpayer was under the age of 18 explain circumstances and who/how the child was cared for until the taxpayer was old enough to support and care for their own child(ren)?

14. How many months did the dependent(s) live in your home during the tax year?

15. Can anyone else claim your dependent(s) on their return? \_\_\_ Yes \_\_\_ No

16. Is your dependent married? \_\_\_ Yes \_\_\_ No



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17. If you live alone, who babysits while you work (for children 12 & younger)?

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

18. Do you receive any other type of supplemental, non-taxable income such as child support, welfare benefits, social security, etc.? \_\_\_\_\_ Yes \_\_\_\_\_ No

a. If so, how much and what kind?

\_\_\_\_\_

**Not Your Biological Child:**

19. If this is not your biological child, what is your relationship to the dependent?

\_\_\_\_\_

20. Did the dependent live in your home for more than 6 months? \_\_\_\_\_

21. Do you have custody? \_\_\_\_\_ Yes \_\_\_\_\_ No

a. If so, through what court/agency? \_\_\_\_\_

22. Who are the biological parents?

\_\_\_\_\_

23. Where do the biological parents live? \_\_\_\_\_

24. What were the circumstances leading to the dependent(s) being placed in your home?

25. Do you receive any financial aid for this child such as WIC, Medicaid, SNAP, listed on your health insurance policy, etc.? \_\_\_\_\_ Yes \_\_\_\_\_ No

If yes, which ones?

\_\_\_\_\_

26. Are you listed as the guardian for this dependent (s) on school records, medical records, daycare records, or place of worship records? \_\_\_\_\_ Yes \_\_\_\_\_ No



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**College Credits:**

27. Which college did the student attend?

28. Did the student attend at least halftime? \_\_\_\_\_ Yes \_\_\_\_\_ No

Degree Seeking? \_\_\_\_\_ Yes \_\_\_\_\_ No

29. Did this student receive a tuition statement from the school? \_\_\_\_\_ Yes \_\_\_\_\_ No

Other Books/ Materials amount \_\_\_\_\_

30. Did this student work while attending school? \_\_\_\_\_ Yes \_\_\_\_\_ No

If so, how much did they earn? \_\_\_\_\_

31. How many tax years have you claimed the AOTC?

Drug Related Felonies? \_\_\_\_\_ Yes \_\_\_\_\_ No

**PLEASE PROVIDE BURSAR STATEMENT OF ACCOUNT HISTORY AND COPY OF 1098 T FORM FROM THE COLLEGE**

**Disabled at any age:**

32. If your dependent is over the age of 18 and Disabled, what is the nature of the disability? \_\_\_\_\_

33. Has this dependent been declared disabled by a physician? \_\_\_\_\_ Yes \_\_\_\_\_ No

If so, can you provide documentation?  
\_\_\_\_\_

34. Does dependent receive social security/ disability benefits? \_\_\_\_\_ Yes \_\_\_\_\_ No

If so, how much do they receive? \_\_\_\_\_

35. Are you listed as the Social Security Representative Payee for this dependent?

\_\_\_\_\_ Yes \_\_\_\_\_ No

36. Is this the dependent(s) expected to recover in the next year? \_\_\_\_\_ Yes \_\_\_\_\_ No

37. If this is not your biological child, why is this child living with you and not another family member?  
\_\_\_\_\_

38. Where are the biological parents of your disabled dependent(s)? \_\_\_\_\_

39. Who cares for the disabled dependent while the taxpayer works?  
\_\_\_\_\_

**CAN YOU, THE TAXPAYER, PROVIDE SCHOOL/MEDICAL/DAYCARE/PLACE OF WORSHIP/BIRTH CERTIFICATES UPON REQUEST FROM THE GOVERNMENT?**

\_\_\_\_\_ Yes \_\_\_\_\_ No



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**Select A Filing Status:**

- Single**
- Married Filing Jointly**
- Married Filing Separately**
- Head of Household**

Taxpayer has provided all answers to the above questions to be true and correct to the best of the taxpayer's knowledge. Taxpayer has been informed that claiming a dependent for EITC/CTC/ACTC/AOTC/HOH or other credits can result in an audit fines and penalties if the information provided is incorrect.

\_\_\_\_\_  
Taxpayer Signature

Date \_\_\_\_\_

Answers were provided by taxpayer on the above date unless otherwise noted HERE:

\_\_\_\_\_



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## Due Diligence Documentation Requirements

This packet concerns documentation requirements for EITC (Earned Income Tax Credit), CTC (Child Tax Credit), AOTC (American Opportunity Tax Credit), ODC (Other Dependent Credit), and the HOH (Head of Household) filing status.

The IRS has become strict on the documentation for these credits and filing status.

In this packet you will find information regarding some of the documentation that is required before we can prepare your return.

For every dependent on your return we will need a **birth certificate** and **social security card**. We will also need proof that they lived with you.

For this, we have provided sample letter templates for a school, childcare provider, and medical provider.

If you are claiming the AOTC you will need to provide a Form 1098-T and a billing and payment summary from the school. Without both documents you will not be able to get this credit.

In this pack you will also find some forms that were provided directly from the IRS. These forms show exactly what the IRS is expecting for documentation in each of these situations.

Please provide these items in a timely manner, so we can complete your return as quickly as possible. If you have any questions, please contact us and we will set up a call to address your questions.

Thank you,  
QTax Services, LLC

*NOTE: There may be additional documentation requirements depending on individual situations.*



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## Due Diligence Documentation Requirements

Documentation requirements have been increased for EITC, CTC, ODC, ACTC, AOTC and HOH filing status. **BEFORE** we can prepare your return, you must provide the proper documentation in order to claim these credits.

EITC	CTC/ODC	AOTC	Head of Household
<ul style="list-style-type: none"> <li>➤ Social Security Cards (Required)</li> <li>➤ Birth Certificates (Required)</li> <li>➤ Marriage Certificate</li> <li>➤ Divorce Decree</li> <li>➤ School Statement</li> <li>➤ Doctor's Statement</li> <li>➤ Lease Showing the residents of the household.</li> <li>➤ Court Records</li> <li>➤ Placement Agency Paperwork</li> </ul>	<ul style="list-style-type: none"> <li>➤ Social Security Cards (Required)</li> <li>➤ Birth Certificates (Required)</li> <li>➤ Marriage Certificate</li> <li>➤ Divorce Decree</li> <li>➤ School Statement</li> <li>➤ Doctor's Statement</li> <li>➤ Lease showing the residents of the household.</li> <li>➤ Court Records</li> <li>➤ Placement Agency Paperwork</li> <li>➤ Form 8332*</li> </ul>	<ul style="list-style-type: none"> <li>➤ Form 1098-T (required)</li> <li>➤ Billing and payment summary for the university (required)</li> <li>➤ Receipts from school to support 1098-T</li> <li>➤ Loan disbursement schedules</li> <li>➤ Receipts for books</li> <li>➤ Receipts for course materials</li> </ul>	<ul style="list-style-type: none"> <li>➤ Birth Certificates</li> <li>➤ Marriage Certificate</li> <li>➤ Divorce Decree</li> <li>➤ Placement Agency Paperwork</li> <li>➤ Court Documents</li> <li>➤ School Statements</li> <li>➤ Doctor 's Statement</li> <li>➤ Rent Receipts</li> <li>➤ Utility bills</li> <li>➤ Mortgage interest statement</li> </ul>

Unique to child tax credit. Form 8332 does not impact who can claim the child for EITC, but it does for the child tax credit\*