

Due Diligence EITC, CTC ACTC, edu credits

- Did you & spouse live in the US for at least 6 months last year? Yes___ NO___
- Were you or your spouse a nonresident alien for any part of last year Yes___ No___
- Could you or spouse be someone else's qualifying child? Yes___ No___
- Could you or spouse be someone else's dependent? Yes___ No___
- Is your child unmarried? Yes___ No___
- Did your child live you in the United States more than half the year? Yes___ No___

Include proof of residency – A letter on official letterhead showing the name of your child's parent, your child's address and the dates they lived with you.

- a. a letter on official letterhead from a school
- b. a health care provider
- c. a social service agency, placement agency official
- d. employer,
- e. Indian tribal official,
- f. landlord or property manager,
- g. or a place of worship

1. Did you earn more money than child Yes___ No___
2. Could another person qualify to claim this child Yes___ No___
 If yes, Relationship to child _____
 Where is other parent _____ N/A _____

If tiebreaker rules apply (explain)

- A. is taxpayer parent of child Yes___ No___
- B. Did child live with than anyone else more than t/p? Yes___ No___
- c. If same custody who made more income _____
 d. Did T/p sign 8332 to let someone else claim child? (giving away right to claim child)
 Yes___
 No___
- e. If this is not the child's parent – why is the parent not claiming child _____
 Where is parent and/or other parent? _____

10. What document/ documents did t/p provide to prove child lives with t/p? _____
Must keep copy of document

Were any of these credits reduced or disallowed in the past? Yes___ No___
 If yes must fill out recertification papers.

Head of Household

___ Never Married (single) ___ Divorced ___ Separated (for at least the last 6 months of the year) ___
 Widowed And providing a home for t/p and at least one qualifying child.

1. If you are divorced or legally separated and did not live with your spouse in the last six months of the year can you provide a ___ divorce decree or ___ Separation or separate maintenance agreement?
2. If you are married and did not live with your spouse in the last 6 months of the year can you provide the IRS any supporting documents verifying that your spouse did not live with you?
 ___ Lease agreement ___ Utility Bills ___ letter from a clergy member ___ Letter from social services
 ___ other _____, ___ not applicable.
3. Can you provide the IRS with documentation to substantiate the cost of maintaining more than half of your home? ___ Utility Bills, ___ maintenance or repair Bills, ___ Rent receipts,
 ___ Mortgage statements, ___ Property tax bills, ___ grocery receipts, ___ Other _____

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4. Did you receive any nontaxable support? ___ family support, ___ food stamps, ___ housing assistance, ___ child care assistance, ___ other _____.

Educational Credits & Deductions

1098T & printout of student account required

Name of Student _____

College or University _____

___ See attached 1098T

___ Printout of student financial account

1. Has the Hope Credit or the Am Opportunity Cr been claimed for a total of 4 years? Y N
2. Was the student enrolled at least half time toward obtaining a degree or certificate Y N
3. Did the student **complete** the first 4 years of post secondary education **before** 2016 Y N
(if yes must use lifetime credit)
4. Was Student convicted before end of 2016 of a felony for possession or distribution Y N
of a controlled substance (if yes can only use lifetime)
5. Total educational expenses including books & supplies that were required to be paid directly to the school. Should be on 1098T _____
6. Qualified expenses not paid directly to the school. _____
7. Tax free assistance received in tax year for tax year (IE:2016 for 2016). _____
8. Tax free assistance received in next tax year for last tax year but before tax return is filed. _____
9. Refunds of qualified expenses paid back after yr but before tax return filed _____
10. Due Diligence
 - A. 1098T ___ current ___ prior (should have in our doc manager of returning client)
 - B. Receipts _____ (if anything claimed)
 - C. Schools transcripts of student account _____
 - D. Other _____

1098T & printout of student account required

Name of Student _____

College or University _____

___ See attached 1098T

___ Printout of student financial account

11. Has the Hope Credit or the Am Opportunity Cr been claimed for a total of 4 years? Y or N
12. Was the student enrolled at least half time toward obtaining a degree or certificate Y or N
13. Did the student **complete** the first 4 years of post secondary education **before** 2016 Y or N
(if yes must use lifetime credit)
14. Was Student convicted before end of 2016 of a felony for possession or distribution Y or N
Of a controlled substance (if yes can only use lifetime)
15. Total educational expenses including books & supplies that were required to be paid directly to the school. Should be on 1098T _____
16. Qualified expenses not paid directly to the school. _____
17. Tax free assistance received in tax year for tax year (IE:2016 for 2016). _____
18. Tax free assistance received in next tax year for last tax year but before tax return is filed. _____
19. Refunds of qualified expenses paid back after year end but before tax return filed _____
20. Due Diligence
 - E. 1098T ___ current ___ prior year (we should have if we did last years return.)
 - F. Receipts _____ (if anything claimed)

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- G. Schools transcripts of student financial account _____
- H. Other _____