

DUE DILIGENCE CHECKLIST					
IRC Sec 6695					
EITC, CTC, ACTC, AOTC and HOH Filing Status					
The following checklist is intended for use in compliance with the due diligence requirements when claiming earned income tax credits, child tax credits, additional child tax credits, american opportunity tax credit, and head of household filing status.					
Preparers are encouraged to use professional judgement in final determination of qualification for tax credits or head of household filing status.					
	QUESTIONS	YES	NO	NA	COMMENTS
Reminders					
1	Is the record retention requirement satisfied?				
2	Can the taxpayer provide documentation to substantiate credit eligibility?				
3	Can the taxpayer provide documentation to substantiate Head of Household eligibility?				
4	Were any credits disallowed or reduced in a previous year?				
5	If applicable, were tie breaker rules explained?				
6	If applicable were the rules for divorced or separated parents explained?				
Earned Income Tax Credit Qualification					
7	Does the taxpayer(s) have a social security number that is valid for employment?				
8	Does the taxpayer(s) have children?				
9	Does the child (children) have social security number(s) valid for employment?				
10	Does the child (children) pass the residency, age, joint return, and relationship test?				
11	Is the child (children) being used by another filer to claim EIC?				
12	Is the filing status single, head of household, or married filing joint?				
13	Is the taxpayer(s) a US citizen?				
14	Is the taxpayer(s) a resident alien for the full year?				
15	Does the taxpayer(s) claim the foreign earned income credit?				
16	Is the taxpayer(s) investment income exceed the applicable amount for the year?				
17	Does the taxpayer(s) have earned income for the year?				
18	Is the taxpayer(s) the qualifying child of another filer?				
19	Is the taxpayer(s) at least 25 but under 65 at year end?				

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Child Tax Credit/ Additional Child Tax Credit					
20	Is the child a son, daughter, adopted child, stepchild, eligible foster child, brother, sister,				
21	half-brother, half-sister, stepbrother, stepsister, or a descendant of any of them?				
22	Was the child under the age of 17 at year end?				
23	Did the child provide over 1/2 of his or her own support for the year?				
24	Did the child live with you for more than half of the year?				
25	Is the child claimed as a dependent on your return?				
26	Did the child file a joint return for the year?				
27	Was the child a US citizen, national , or resident alien?				
28	Does the child (children) have social security number(s) vaild for employment?				
29	Does the taxpayer(s) have a social security number or ITIN?				
Other Dependent Credit					
30	Is the person claimed as a dependent?				
31	Is the person used to claim the Child Tax Credit?				
32	Is the person used to claim the Additional Child Tax Credit?				
33	Was the person a US citizen, US national, or a US resident alien?				
34	Does the taxpayer(s) have a social security number or ITIN?				

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American Opportunity Tax Credit					
35	Is the student pursuing a degree or other recognized educational credential?				
36	Is the student enrolled at least half time for at least one academic period beginning in the tax year?				
37	Is the student in their first four years of higher education?				
38	Has the student claimed the AOTC or the former Hope Credit for more than four years?				
39	Does the student have a felony conviction?				
40	Does the taxpayer have a 1098T?				
Head of Household Filing Status					
41	Was the taxpayer unmarried on the last day of the year?				
42	Did the taxpayer pay more than 1/2 the cost of a home for a qualifying person for the year?				
43	Is the qualifying person a son, daughter, or grandchild claimed as a dependent?				
44	Is the qualifying person a relative claimed as a dependent?				
45	Does the qualifying relative live with the taxpayer?				
Completed by:					
Date:					

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	QUESTIONS	YES	NO	NA	COMMENTS
Examples of document copies to be retained in file in support of eligibility:					
	Social security card				
	Birth certificates				
	Marriage certificate				
	School records or statements				
	Invoices and other data where applicable				
	ITIN cards				
	Healthcare provider statements				
	Medical records				
	Child care provider records				
	Placement agency records				
	Social services records				
	Place of worship statements				
	Business license				
	DBA filings				
	Form 1099's				
	Income and expense records				
	Taxpayer summary of income and expenses				
	Bank statements				
This list is not all-inclusive and none of these documents are specifically required to demonstrate eligibility					