

2023 Due Diligence Checklist

*all taxpayer with dependents complete this page

- Earned Income Credit (EIC)
- American Opportunity Credit (AOC)-Education Credits
- Child Tax Credit (CTC)-**Complete if you have a dependent on your return**

- Additional Child Tax Credit (ACTC)
- Credit for Other Dependents (ODC)
- Head of Household (HOH)

	EIC	AOTC	CTC/ACTC/ODC	HOH
Can you provide documentation, if required, to substantiate your eligibility for each credit and/or HOH filing status and the amount of each credit being claimed? (See below for examples of documentation.)	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> n/a	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> n/a	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> n/a	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> n/a
	EIC	AOC	CTC/ACTC/ODC	HOH
Were any of these credits disallowed or reduced in a prior year?	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> n/a	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> n/a	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> n/a	<input type="checkbox"/> n/a
	EIC	AOC	CTC/ACTC/ODC	HOH
Is each qualifying person for whom you are claiming the Child Tax Credit, Additional Child Tax Credit, and Credit for Other Dependents a citizen, national, or resident of the United States?	<input type="checkbox"/> n/a	<input type="checkbox"/> n/a	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> n/a	<input type="checkbox"/> n/a
Did all children for whom you are claiming the Child Tax Credit and/or Additional Child Tax Credit reside with you for more than half the year?	<input type="checkbox"/> n/a	<input type="checkbox"/> n/a	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> n/a	<input type="checkbox"/> n/a
Is there an active Form 8332, <i>Release/Revocation of Release of Claim to Exemption for Child by Custodial Parent</i> , or a similar statement in place?	<input type="checkbox"/> n/a	<input type="checkbox"/> n/a	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> n/a	<input type="checkbox"/> n/a
Did you release the claim for exemption to another person?	<input type="checkbox"/> n/a	<input type="checkbox"/> n/a	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> n/a	<input type="checkbox"/> n/a
	EIC	AOC	CTC/ACTC/ODC	HOH
Have you provided documentation for the American Opportunity Credit, including Form 1098-T and/or receipts for qualified tuition and related expenses?	<input type="checkbox"/> n/a	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> n/a	<input type="checkbox"/> n/a	<input type="checkbox"/> n/a
	EIC	AOC	CTC/ACTC/ODC	HOH
Were you unmarried or considered unmarried on the last day of the tax year and provided more than half of the cost of keeping up a home for the year for a qualifying person?	<input type="checkbox"/> n/a	<input type="checkbox"/> n/a	<input type="checkbox"/> n/a	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> n/a

Documentation Examples (list not all-inclusive)

Residency of a Qualifying Child

- School records or statement.
- Landlord or a property management statement.
- Health care provider statement.
- Medical records.
- Child care provider records.
- Placement agency statement.
- Social service records or statement.
- Place of worship statement.
- Indian tribal official statement.

Disability of Qualifying Child

- Medical doctor's statement.
- Other health care provider's statement.
- Social services agency or program statement.

Schedule C

- Business license.
- Forms 1099.
- Records of gross receipts.
- Summary of income.
- Records of expenses.
- Summary of expenses.
- Bank statements to show income and expenses.

Due Diligence: Additional Questions and Information (list not all-inclusive)

- Ask questions, contemporaneously document questions and client responses
- Must not know of any reason that the client's information is false.
- Do not ignore the implications of any information provided by the client and make additional inquiries if information appears incorrect.
- Complete and submit Form 8867 for each credit claimed.
- Compute the credits.

Taxpayer

Spouse (if filing jointly)

Date