

Due Diligence Questions

(Required to claim the Earned Income Tax Credit, claim the Head of Household filing status with a dependent child, or to claim the Child Tax Credit.)

Do you have self-employment income _____ if no, skip this section.

How long have you owned your business? _____

Do you have any documentation to substantiate your business? e.g., business cards and stationery, a receipt book, a business or occupational license, advertising, other kinds of tax returns filed such as for sales tax. _____

Who maintains the business records? _____

Do you have separate banking accounts for personal and business transactions? _____

If not, how do you differentiate between the two? _____

Have you received a 1099-NEC or 1099-MISC to support the income? _____

If you are claiming Head of Household status:

Have you ever been married? _____

Is your spouse deceased? _____

If divorced, can you provide a copy of your divorce decree if requested by the IRS? _____

If separated, can you provide a copy of a separate maintenance agreement if requested by the IRS? _____

If married, did you live apart from your spouse for the last 6 months of the year and can document that if requested by the IRS? _____

Did you maintain more than half of the cost of the home, and can you document that if requested by the IRS? _____ (Documentation would include bills for items such as utilities, groceries, maintenance, repairs, as well as receipts for items such as rent, mortgage, and property tax.

If you have a qualifying child:

Is there proof that the child lived with the taxpayer for more than half the year? e.g., records from a school, doctor, daycare, or social service agency. _____

If the child is a student, can their attendance at a school be documented? _____

If the child is disabled, can their disability be documented? e.g. disability payments, a letter from the child's doctor describing their disability and indicating it is permanent and total. _____

If the child is not the taxpayer's son or daughter, can the relationship be documented? e.g., birth certificate and if needed a marriage certificate from their parent, or for a foster child a letter from the court or a placement agency, or for an adopted child a letter from the adoption agency. _____

General Questions:

Do you receive any assistance from governmental sources such as Medicaid, WIC, CHIP, Food Stamps, SSI, etc. _____ . If so please circle which ones and indicate the amount. _____

Does a family member or friend give you assistance? _____ If so, who and in what manner. _____

Who Pays:	Me	Parents	Boyfriend/Girlfriend	Agency Assistance
Rent/Mortgage	_____	_____	_____	_____
Home Insurance	_____	_____	_____	_____
Medical Bills	_____	_____	_____	_____
Food	_____	_____	_____	_____
Utilities	_____	_____	_____	_____
Transportation	_____	_____	_____	_____

Under penalties of perjury, I have answered the above questions correctly to the best of my knowledge.

Signature

Date