

## 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. \_\_\_\_\_

| <b>Who Pays:</b> | <b>Me</b> | <b>Parents</b> | <b>Boyfriend/Girlfriend</b> | <b>Agency Assistance</b> |
|------------------|-----------|----------------|-----------------------------|--------------------------|
| 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