



DUE DILIGENCE QUESTIONNAIRE

IRS regulations require paid tax preparers to perform a series of due diligence requirements for the Earned Income Credit, Child Tax Credit, American Opportunity Tax Credit, and Head of Household Filing Status. We believe you are/may be eligible for one or more of the credits or the filing status. As part of our engagement with you and to comply with these requirements, we ask all clients for whom returns are prepared to answer the following due diligence questions. Please respond to the questions below and return to our office.

Name: _____

1. Were you (taxpayer(s)) a U.S. citizen or resident alien for all of 2024? Yes No
2. Do you have any dependents? (If NO, skip to Question 9) Yes No
3. Are dependent(s) claimed on your tax return your: son, daughter, stepchild, foster child, or a descendant of any of them (for example, your grandchild), or brother, sister, half-brother, half-sister, stepbrother, stepsister, or a descendant of any of them (for example, your niece or nephew)? Yes No
4. Did any dependent(s) file a joint return with another person for 2024? Yes No
5. Did dependent(s) live with you in the United States for more than half of 2024?
**You can't claim the EIC for a child who didn't live with you for more than half of the year, even if you paid most of the child's living expenses.* Yes No
6. Do you believe dependent(s) could also meet the qualifications to be a qualifying child of another tax filer?
**Sometimes a child meets the tests to be a qualifying child of more than one person. However, only one of these persons can actually treat the child as a qualifying child. Only that person can use the child as a qualifying child.* Yes No
7. Did dependent(s) provide over half of his or her own support for 2024? Yes No
8. Are dependent(s) a U.S. citizen, U.S. national, or a U.S. resident alien? Yes No

** We are required to obtain from the taxpayer a document proving the child's existence such as one of the following (that would have the child's name on it).*

Statement or Record from:

- **School**
- **Healthcare Provider**
- **Childcare Provider**
- **Place of Worship**



9. Did you /your spouse or your dependent go to college in 2024? (If NO, skip to Question 14) Yes No

10. As of the beginning of 2024, has the student completed the first 4 years of postsecondary education (generally, the freshman through senior years of college), as determined by the eligible educational institution? Yes No

11. For the student, has either the American Opportunity Tax credit or the Hope Scholarship credit been claimed by you or anyone else for this student for any 4 tax years before 2024? Yes No

12. For at least one academic period beginning (or treated as beginning) in 2024, has the student met **both** of the following? Yes No

(a) Was enrolled in a program that leads to a degree, certificate, or other recognized educational credential; and

(b) Carried at least one-half the normal full-time workload for his or her course of study.

**The standard for what is half of the normal full-time workload is determined by each eligible educational institution. However, the standard may not be lower than any of those established by the U.S. Department of Education under the Higher Education Act of 1965. For 2024, treat an academic period beginning in the first 3 months of 2024 as if it began in 2024 if qualified education expenses for the student were paid in 2024 for that academic period.*

13. As of the end of 2024, has the student been convicted of a federal or state felony for possessing or distributing a controlled substance? Yes No

14. Are you, the taxpayer, unmarried on 12/31/24 and do you provide more than half of the cost of keeping up a home for the year for a qualifying person? Yes No

15. Can you provide documentation to substantiate the above answers? Yes No

16. Have you ever had any of these credits disallowed or reduced in the past? Yes No

Please list your dependents and their dates of birth:

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|-------|-------|
| _____ | _____ |
| _____ | _____ |
| _____ | _____ |

Signed by: _____ **Date:** _____

We want to express our appreciation for this opportunity to work with you.