

Susan E. Thomas CPA, Ltd

Due Diligence Checklist for taxpayers claiming the Child Tax Credit, the American Opportunity Tax Credit, &/or the Earned Income Tax Credit

Yes	No								
		1) Answer ALL Section A questions 2) Answer ALL Section B questions for each dependent under age 24 claimed on your return. 3) Complete a second Due Diligence form if more than 4 dependents are claimed.							
		SECTION A							
		Do you and your spouse have a SSN that allows you to work or is valid for EIC?							
		Did you have any foreign earned income?							
		Were you a non-resident alien for any part of the tax year?							
		Did another person (other than spouse) provide more than half of your support?							
		Was your main home in the US for more than half the tax year? (Military personnel on active duty are considered to be living in the US)							
		Were you or your spouse (if married filing jointly) at least age 25 but under age 65 at the end of the tax year?							
		Can you provide documentation to substantiate eligibility for the amount of the credit(s) claimed on the return?							
		Were any credits disallowed/reduced in a previous year?							
		If disallowed/reduced, did you complete the required recertification form(s); Form 8862?							
If you have a qualifying child or children, answer the following questions for each child separately									
		SECTION B		Child's Name:					
				Relationship to child:					
				Child's Age:					
				Yes	No	Yes	No	Yes	No
		Did any other of the child's relatives, including a parent (if not married filing jointly) live with the child in the US for over half the year and provide over half of the child's support during the tax year?							
		Does the child have a valid SSN that allows him or her to work and is valid for EITC purposes?							
		Did the child live with you in the US for more than half of the tax year?							
		If no, do you have a Form 8332 Release of Claim to Exemption for Child signed by the Custodial Parent for this child?							
		Is the child married?							
		If yes, is the child filing a joint return with his or her spouse?							
		If yes, is the child filing a joint return only as a claim for refund?							
		If the child is between the ages of 19 and 24 is the child a full-time student?							
		If the child is over the age of 19 and not a student, is the child permanently and totally disabled?							
		Did you provide us with all Bursar statements and Forms 1098-T for tuition paid for ALL students?							
		Did you provide us with accurate information regarding all income and business expenses received during the tax year?							

Taxpayer Signature: _____

Date: _____

Spouse Signature (if married filing jointly): _____

Date: _____