

# 2023 Paid Preparer Due Diligence Checklist

- Earned Income Credit (EIC)
- American Opportunity Credit (AOC)
- Child Tax Credit (CTC)
- Additional Child Tax Credit (ACTC)
- Credit for Other Dependents (ODC)
- Head of Household (HOH)

	<b>EIC</b>		<b>AOC</b>		<b>CTC/ACTC/ODC</b>		<b>HOH</b>	
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.)	Yes	No	Yes	No	Yes	No	Yes	No
	n/a		n/a		n/a		n/a	
Were any of these credits disallowed or reduced in a prior year?	Yes	No	Yes	No	Yes	No	n/a	
	n/a		n/a		n/a			
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?	n/a		n/a		Yes	No	n/a	
					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?	n/a		n/a		Yes	No	n/a	
					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?	n/a		n/a		Yes	No	n/a	
					n/a			
Did you release the claim for exemption (dependent) to another person?	n/a		n/a		Yes	No	n/a	
					n/a			
Have you provided documentation for the American Opportunity Credit, including Form 1098-T and/or receipts for qualified tuition and related expenses?	n/a		Yes	No	n/a		n/a	
			n/a					
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?	n/a		n/a		n/a		Yes	No
							n/a	

### Documentation Examples (list not all-inclusive)

<b>Residency of a Qualifying Child</b> <ul style="list-style-type: none"> <li>• School records or statement.</li> <li>• Landlord or a property management statement.</li> <li>• Health care provider statement.</li> <li>• Medical records.</li> <li>• Child care provider records.</li> <li>• Placement agency statement.</li> <li>• Social service records or statement.</li> <li>• Place of worship statement.</li> <li>• Indian tribal official statement.</li> </ul>	<b>Disability of Qualifying Child</b> <ul style="list-style-type: none"> <li>• Medical doctor's statement.</li> <li>• Other health care provider's statement.</li> <li>• Social services agency or program statement.</li> </ul>	<b>Schedule C</b> <ul style="list-style-type: none"> <li>• Business license.</li> <li>• Forms 1099.</li> <li>• Records of gross receipts.</li> <li>• Summary of income.</li> <li>• Records of expenses.</li> <li>• Summary of expenses.</li> <li>• Bank statements to show income and expenses.</li> </ul>
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### 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