

Name of person providing info _____ Date _____

EITC/CTC/AOTC DUE DILIGENCE INTERVIEW

General Questions (Must be answered by ALL clients)

Have you ever been denied Earned Income Credit, Child Tax Credit, or Education Credit **or** has any of these credits been reduced by the IRS in prior years? _____

Did any child on your return **not** live in the same home with you during the year? _____ If so, do you have Form 8332 signed by the child's custodial parent giving you permission to claim that child? _____ (That form must be in our file before your return is prepared)

Qualifying Child (Must be answered by ALL clients)

Is the information you provided in the "Dependents" section of the Client Information Sheet true, complete and accurate (including name, birthdate, Social Security Number, relationship to you, and number of months that child with you during the year _____)

Does anyone else live with any child that could claim them as dependents? _____

Head of Household (To be answered if you are filing as HEAD of HOUSEHOLD filing status)

Have you ever been married? _____

Is your spouse deceased? _____

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

Are you married but living apart from your spouse (separated)? _____ If so, what was the date of separation? _____ Have you lived together any since this date? _____ If yes, please give dates that you lived together _____

Have you lived apart from your spouse for the last 6 months of the year? _____
What documents can you provide to verifying that you lived apart from your spouse (*lease agreement, utility bill, etc.*) if requested by the IRS? _____

Did you pay more than half of the cost to maintain your home (*rent, mortgage, utilities, food, etc*)? _____ What documents can you provide verifying that you paid more than half the cost of the home (*utility bill, property tax bill, rent receipts, grocery receipts, etc.*) if requested by the IRS? _____

Qualifying Children OVER 18 years of age who are full time students

What school did the child attend? _____ How many months were they in school during the tax year? _____

Can you provide a copy of any documentation verifying that the child was a full time student (*student records*) if requested by the IRS? _____

Qualifying Children who are permanently and totally disabled

What type of disability does the child have? _____

Does the child receive SSI or other disability payments? _____

Do you have a letter from the child's doctor, healthcare provider stating that the child is permanently and totally disabled? _____ (This will be required before tax credits can be claimed for a disabled child over 18 years old)

Child's Relationship is OTHER than "son" or "daughter"

Does the child's biological parents live with the child? _____

If **no**, where are the biological parents?

Mother _____

Father _____

If **yes**, why are they not claiming the child _____

Other questions asked and answers provided:

Please carefully read and initial each of the following questions

_____ I have been provided an explanation of, and understand, the IRS tie breaker rules addressing claiming the EITC when a child is the qualifying child of more than one person. (See next page)

_____ I understand that I cannot claim EITC for any child that did not live with me for over half of the tax year, regardless of whether I supported the child or not. In other words, I understand that if my child did not sleep, eat, and breathe in my house for at least six months during the tax year, I **cannot** claim EITC for that child.

_____ I certify that I have not released the exemption (claiming right) of any child on my return to another person, through Form 8332, or by any other means.

_____ All statements and information on my Client Information Sheet, as well as this Tax Credit Questionnaire are true and accurate. I can provide documents to prove the relationship, residency, and support of all qualifying children I am claiming for any tax credits, as well as income and expenses used for the credits, if requested by IRS or Janet Tart’s office.

_____ All children that I am claiming lived with me in the **United States** over six months during the tax year. I can provide documents to prove this, if requested.

_____ If any child on my return is not my son or daughter, I can provide documents to prove their relationship to me as noted on the Client Information Sheet.

I certify that all answers that I have provided on this interview sheet are true and that I have documentation to support all information provided by me. Janet Tart’s office has made me aware that there are penalties and consequences for fraudulently claiming IRS tax credits.

Signature _____ Date _____

Printed Name _____

Preparer _____ Date _____

Tie Breaker Rules

Only one person can use the same qualifying child. If a child is the qualifying child of more than one person, only one person can claim the child as a qualifying child for all of the following tax benefits:

EITC

1. Dependency Exemption for the Child,
2. Child tax credit,
3. Head of household filing status,
4. Credit for child and dependent care expenses, and
5. Exclusion for dependent care benefits.

The other person(s) cannot take any of the six tax benefits listed above unless he or she has a different qualifying child.* If they cannot agree on who claims the child as a qualifying child, and more than one person claims tax benefits using the same child, the tiebreaker rule explained below applies. *Ignore this rule if you and your spouse both claim the same qualifying child and you file a joint return.*

Under the Tiebreaker Rule, the Child is Treated as a Qualifying Child Only By:

1. The parents, if they file a joint return;
2. The parent, if only one of the persons is the child's parent;
3. The parent with whom the child lived the longest during the tax year, if two of the persons are the child's parent and they do not file a joint return together;
4. The parent with the highest adjusted gross income (AGI) if the child lived with each parent for the same amount of time during the tax years, and they do not file a joint return together;
5. The person with the highest AGI, if no parent can claim the child as a qualifying child; or
6. A person with the higher AGI than any parent who can claim the child as a qualifying child but does not.