

## 2023 IRS DUE DILIGENCE VERIFICATION DOCUMENT

The PATH Act extends our due diligence requirements to include returns containing the Earned Income Tax Credit, the Child Tax Credit, and the American Opportunity Credit. The taxpayer(s) MUST complete and sign this document as part of our due diligence in connection with the preparation of your tax return.

### ALL DEPENDENT CHILDREN UNDER AGE 19 WHO LIVED IN YOUR HOUSEHOLD IN 2023

Name	SS# or TIN #	DOB	# Months Lived in My Home	Relationship to taxpayer

### ALL DEPENDENT CHILDREN AGES 19-24 WHO ATTENDED POST-SECONDARY INSTITUTIONS FULLTIME IN 2023

Name	SS# or TIN#	DOB	# Months Lived in My Home/Away at College	Relationship to taxpayer

### ALL OTHER DEPENDENTS IN 2023 NOT LISTED ABOVE

Name	SS# or TIN#	# Months Lived in My Home	Relationship to taxpayer

### ADDITIONAL INFO REGARDING DEPENDENT COLLEGE STUDENTS

	YES	NO
Have you provided the required Form 1098-T/EIN for each dependent college student?		
Have you claimed the AOTC on prior year returns for above college student(s)? How many years?		
Did you take out student loans to cover tuition, fees, and books?		
Did you receive scholarships or grants that are not listed on form 1098-T?		

### ADDITIONAL GENERAL INFORMATION

Do you provide more than 50% of the support for each dependent listed above?	Yes or No
Are you the only person claiming each dependent listed above?	Yes or No
Did any of the dependents claimed above have income exceeding \$4,400?	Yes or No
Can you provide documentation to substantiate eligibility for credits and/or HOH filing status and the amount of any credit(s) claimed on the return if your return is selected for audit? Check all that you can provide: <input type="radio"/> Social Security Cards <input type="radio"/> Birth Certificates <input type="radio"/> Medical Records <input type="radio"/> School Records <input type="radio"/> Childcare Records <input type="radio"/> Other:	Yes or No
<b>PLEASE PROVIDE TWO SUPPORTING RECORDS FOR EACH DEPENDENT</b>	
If claiming HOH, did you pay more than one-half the cost of keeping up your main home?	Yes or No
Can you substantiate this with receipts and bills?	Yes or No
Did anyone else live in your home and provide financial support?	Yes or No
Where you unmarried as of December 31, 2023? Check one: <input type="radio"/> Never Married <input type="radio"/> Spouse deceased <input type="radio"/> Married but lived apart from spouse during the last 6 months of the year <input type="radio"/> Separation agreement <input type="radio"/> Divorced, separated or spouse deceased	Yes or No
Have either the EITC, CTC, or AOTC been disallowed or reduced in a previous year?	Yes or No
Has the dependent exemption been released by another person? If yes, provide form 8332.	Yes or No
Were any of your children adopted?	Yes or No
Were any persons in household permanently and totally disabled at any time during the year?	Yes or No
Have you provided us with ALL of your 2023 income? <input type="radio"/> YES <input type="radio"/> NO-ADDITIONAL INCOME DOCUMENTS ARE FORTHCOMING	

**Taxpayers with self-employment income must complete the questionnaire on the back side of this form.**

Your Signature \_\_\_\_\_ Printed \_\_\_\_\_ Date \_\_\_\_\_

**TAXPAYERS WITH SELF EMPLOYMENT INCOME**

*The following questions must be answered on your tax return*

How long have you owned your business?

What documentation can you provide to substantiate your business if requested?

- Business cards
- Business stationary
- Receipts or receipt book (with company header)
- Business/occupational tax license (if required)
- Other tax returns (sales/excise, employment, etc)
- Advertisements (newspaper, flier, Yellow Pages, etc)
- Other (list any other documentation you can provide to substantiate your business):

Who maintains the business records?

Do you maintain separate accounts for personal and business transactions?

If "Yes," in what form were these records provided to the tax preparer?

If "No," how do you differentiate between personal and business transactions and monetary assets?

Do you have any Forms 1099-MISC to support the income?

**TO BE COMPLETED ONLY BY THE TAX PREPARER**

Does the income appear to be sufficient to support the taxpayer and qualifying children?

Were satisfactory records of income provided?

If "Yes," in what form were these records provided?

- Accounting records
- Paid invoices/receipts
- Log books
- Computer records
- Car/truck expenses
- Ledgers
- Business bank accounts
- Other (list any other forms of documentation you provided to support your business)

If "No," how did you determine the amount of income?

If "No," how did you determine the amount of expense?

Are the expenses consistent with the type of business?

Are the amounts reasonable?

Are any expenses that are typical for this type of business missing?

Signature of tax preparer:

Date: