

Due Diligence Questionnaire

Name/ID: _____ Year: _____

Preparer conducting interview: _____ Date of interview: _____

Method of interview (e.g., phone, in-person, email): _____

Check if not applicable 

Check if document requested and relied upon to support claim 

	Filing Status	Taxpayer's Response
1	Are you married?	
2	Are you divorced?	
3	Are you separated?	
4	When will your divorce be final?	
5	Have you lived apart from your spouse for the last 6 months of the year?	
6	Did you maintain more than half of the cost of the home?	
7	Is your spouse deceased?	
8	Other:	
9	Other:	

	Qualifying Child	Taxpayer's Response
1	What school did your child attend?	
2	Where does your child live?	
3	Does your child live with the other parent?	
4	What does your separation/divorce agreement state regarding who claims the child?	
5	Did the child pay for his/her own support during the year, such as food, rent, etc.?	
6	What is your child's birthdate?	
7	Is your child married and filing joint?	
8	Does the child have a valid social security number or ITIN?	
9	Is the child disabled? If yes, answer "a" through "c".	
	a What type of disability does the child have?	
	b Does the child receive SSI or other disability payments?	
	c Do you have a letter from the child's doctor/healthcare provider stating that the child is permanently and totally disabled?	
10	Other:	
11	Other:	

	Relationship Test	Taxpayer's Response
1	If other than the taxpayer's son or daughter, does the child's biological parents live with the child? If no, where are the biological parents?	

If taxpayer has more than one child, enter additional information here:

Acceptable Documents to Support Claims

Residency of Qualifying Child(ren)

- | | |
|--|--|
| <input type="checkbox"/> School records or statement | <input type="checkbox"/> Placement agency statement |
| <input type="checkbox"/> Landlord or property management statement | <input type="checkbox"/> Social service records or statement |
| <input type="checkbox"/> Health care provider statement | <input type="checkbox"/> Place of worship statement |
| <input type="checkbox"/> Medical records | <input type="checkbox"/> Indian tribal official statement |
| <input type="checkbox"/> Child care provider records | <input type="checkbox"/> Employer statement |
| | <input type="checkbox"/> Other document(s) |

Disability of Qualifying Child(ren)

- | | |
|---|---|
| <input type="checkbox"/> Doctor statements | <input type="checkbox"/> Social services agency/program statement |
| <input type="checkbox"/> Other health care provider statement | <input type="checkbox"/> Other document |

Documents or Other Information (for Schedule C/C-EZ Filers)

- | | |
|---|--|
| <input type="checkbox"/> Business license | <input type="checkbox"/> Taxpayer summary of expenses |
| <input type="checkbox"/> Forms 1099 | <input type="checkbox"/> Bank statements |
| <input type="checkbox"/> Records of gross receipts provided by taxpayer | <input type="checkbox"/> Reconstruction of income and expenses |
| <input type="checkbox"/> Taxpayer summary of income | <input type="checkbox"/> Other documents |
| <input type="checkbox"/> Records of expenses provided by taxpayer | |