

Due Diligence

(This page is not filed with the return. It is for your records only.)

2023

Name(s) as shown on return

Tax ID Number

Age - Qualifying Child (complete only if qualifying child is over age 18)

For children over age 18 who are students or permanently and totally disabled, the following additional information and documentation should be available:

	Child 1	Child 2	Child 3
1. Children who are students	<input type="checkbox"/> Not a student	<input type="checkbox"/> Not a student	<input type="checkbox"/> Not a student
a. What school does the child attend?	Child 1 _____ Child 2 _____ Child 3 _____		
b. Can you provide documentation showing that the child was a full-time student for at least 5 months? The school records need to show the dates of attendance. The months don't have to be consecutive	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
2. Children with a permanent and total disability	<input type="checkbox"/> Not disabled	<input type="checkbox"/> Not disabled	<input type="checkbox"/> Not disabled
a. What type of disability does the child have?	Child 1 _____ Child 2 _____ Child 3 _____		
b. Does the child receive SSI or other disability payments?	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
c. Do you have a letter from the child's doctor, other healthcare provider, or any social service program or agency verifying that the child is permanently and totally disabled?	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No

Relationship - Qualifying Child

1. If the biological parent is NOT living with the child, where is the parent? Did he or she provide support?	Child 1	Child 2	Child 3
Mother _____			
Father _____			
	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
2. Adopted children:	Child 1	Child 2	Child 3
a. Is the adoption final or pending?			
b. If the adoption is pending, do you have a letter from an authorized adoption agency?	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
3. Foster children:			
a. Do you have a letter from the authorized placement agency or applicable court document?	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
4. Brother, sister, niece, nephew, grandchild, great-grandchild:			
a. Can you provide a birth certificate that verifies your relationship to the child?	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
5. Stepchildren or descendent of them, step-grandchildren, step-great-grandchildren:			
a. Can you provide a birth certificate & marriage certificate verifying the relationship to the child?	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No

Residency - Qualifying Child

Can you provide any of the following documentation to prove that your child lived with you for more than half of the year? More than one type of documentation may be required by the IRS.

Child 1	Child 2	Child 3
<input type="checkbox"/> School records	<input type="checkbox"/> School records	<input type="checkbox"/> School records
<input type="checkbox"/> Medical records	<input type="checkbox"/> Medical records	<input type="checkbox"/> Medical records
<input type="checkbox"/> Letter*	<input type="checkbox"/> Letter*	<input type="checkbox"/> Letter*
<input type="checkbox"/> Social service records	<input type="checkbox"/> Social service records	<input type="checkbox"/> Social service records
<input type="checkbox"/> Daycare records	<input type="checkbox"/> Daycare records	<input type="checkbox"/> Daycare records
Daycare provider	Daycare provider	Daycare provider

*The letter must be on official letterhead from one of the following: school, medical provider, social service agency, place of worship, or other acceptable entity. The letter must include the name of the child, name of the child's parent or guardian, child's address, and dates during the year child lived with taxpayer.

Adjusted Gross Income - Qualifying Child

For tax years beginning after December 31, 2022 a taxpayer other than the parents of a qualifying child can claim the child, but only if the adjusted gross income (AGI) of the taxpayer is higher than the AGI of any parent of the child. If you are not a parent of the qualifying child, is your AGI higher than any parent of the child?

	Child 1	Child 2	Child 3
.	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No

Your signature	Date	Spouse's signature. If joint return, BOTH must sign.	Date
Paid preparer's signature	Date		