Due Diligence

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

2021

Name(s) as shown on return: Test T Tester efile

Tax ID Number: XXX-XX-XXXX

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	☐ Not a student	☐ Not a student	☐ 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	☐ Yes ☐ No	☐ Yes ☐ No	☐ Yes ☐ No
2. Children with a permanent and total disability	☐ Not disabled	☐ Not disabled	☐ 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?	☐ Yes ☐ No	☐ Yes ☐ No	☐ Yes ☐ 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?	☐ Yes ☐ No	☐ Yes ☐ No	☐ Yes ☐ 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	_____	_____	_____	☐ Yes ☐ No	☐ Yes ☐ No	☐ Yes ☐ No
Father	_____	_____	_____			

	Child 1	Child 2	Child 3
2. Adopted children:			
a. Is the adoption final or pending?	_____	_____	_____
b. If the adoption is pending, do you have a letter from an authorized adoption agency?	☐ Yes ☐ No	☐ Yes ☐ No	☐ Yes ☐ No
3. Foster children:			
a. Do you have a letter from the authorized placement agency or applicable court document?	☐ Yes ☐ No	☐ Yes ☐ No	☐ Yes ☐ No
4. Brother, sister, niece, nephew, grandchild, great-grandchild:			
a. Can you provide a birth certificate that verifies your relationship to the child?	☐ Yes ☐ No	☐ Yes ☐ No	☐ Yes ☐ 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?	☐ Yes ☐ No	☐ Yes ☐ No	☐ Yes ☐ 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
☐ School records	☐ School records	☐ School records
☐ Medical records	☐ Medical records	☐ Medical records
☐ Letter*	☐ Letter*	☐ Letter*
☐ Social service records	☐ Social service records	☐ Social service records
☐ Daycare records	☐ Daycare records	☐ 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

	Child 1	Child 2	Child 3
For tax years beginning after December 31, 2020 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?	☐ Yes ☐ No	☐ Yes ☐ No	☐ Yes ☐ No

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

Paid preparer's signature	Date
	01-10-2022

Client Copy