

Due Diligence Checklist

RELIABLE TAX

- Earned Income Credit (EIC)
- American Opportunity Credit (AOC)
- Child Tax Credit (CTC)

- Additional Child Tax Credit (ACTC)
- Credit for Other Dependents (ODC)
- Head of Household (HOH)

	EIC	AOC	CTC/ACTC/ODC	HOH
Can you provide documentation, if required, to substantiate your eligibility for each credit and/or HOH filing status and the amount of each credit being claimed? (See below for examples of documentation.)	Yes No	Yes No	Yes No	Yes No
	EIC	AOC	CTC/ACTC/ODC	HOH
Were any of these credits disallowed or reduced in prior year?	Yes No	Yes No	Yes No	
	EIC	AOC	CTC/ACTC/ODC	HOH
Is each qualifying person for whom you are claiming the Child Tax Credit, Additional Child Tax Credit, and Credit for Other Dependents a citizen, national, or resident of the United States?			Yes No	
Did all children for whom you are claiming the Child Tax Credit and/or Additional Child Tax Credit reside with you for more than half the year?			Yes No	
Is there an active Form 8332, <i>Release/Revocation of Claim to Exemption for Child by Custodial Parent</i> , or a similar statement in place?			Yes No n/a	
Did you release the claim for exemption to another person?			Yes No n/a	
	EIC	AOC	CTC/ACTC/ODC	HOH
Have you provided documentation for the American Opportunity Credit, including Form 1098-T and/or receipts for qualified tuition and related expenses?		Yes No		
	EIC	AOC	CTC/ACTC/ODC	HOH
Were you unmarried or considered unmarried on the last day of the tax year and provided more than half of the cost of keeping up a home for the year for a qualifying person?				Yes No

Documentation Examples (list not all-inclusive)

Residency of a Qualifying Child	Disability of Qualifying Child	Schedule C
<ul style="list-style-type: none"> • School records or statement. • Landlord or a property management statement. • Health care provider statement. • Medical records. • Child care provider records. • Placement agency statement. • Social service records or statement. • Place of worship statement. • Indian tribal official statement. 	<ul style="list-style-type: none"> • Medical doctor's statement. • Other health care provider's statement. • Social services agency or program statement. 	<ul style="list-style-type: none"> • Business license. • Forms 1099. • Records of gross receipts. • Summary of income. • Records of expenses. • Summary of expenses. • Bank statements to show income and expenses.

Taxpayer Signature

Spouse Signature (if filing jointly)

Date