

Sarah M Kitchen EA Inc

Client Name(s)

2020 Due Diligence Questionnaire for Earned Income Credit,  
Child Tax Credit, Other Dependent Credit, American Opportunity  
Credit and Head of Household Filing Status

[www.sarahkitchenea.com](http://www.sarahkitchenea.com)

253-840-0336

Date

**All questions apply to the year 2020. If you have any questions please make a note and discuss it with us during your tax interview!**

Head of Household Filing Status	Yes	No	Comment
Were you unmarried or considered unmarried at the end of 2020?			
Did you provide more than half of the cost of keeping up a home that was used by a qualifying person in 2020?			
Comments/explanations			
Child tax credit (\$2,000); Other dependent credit (\$500)	Yes	No	Comment
<i>Note that a qualifying child must have a Social Security number before the due date of the return (including extensions) to claim the child tax credit.</i>			
Do all members of your household have a valid Social Security Number?			
If <b>yes</b> , please be prepared to show Social Security Cards			Need Proof of ID**
Is the dependent under age 17?			
If so does the dependent meet all of the following requirements of a qualifying child for the tax credit in 2020?			
1. Is the dependent your son, daughter, stepchild, foster child, brother, sister, stepbrother, stepsister, half brother, half sister or a descendent to any of them (e.g. grandchild, niece or nephew)?			
2. U.S. citizen, U.S. national, or U.S. resident alien?			
3. Unmarried?			
4. Did not provide over half of their own support?			
5. Did the child live with you for more than half of the year (more than 50% of overnight stays)?			Need Proof of Residency**
Are other dependents U.S. citizen, U.S. national, or U.S. resident?			

Sarah M Kitchen EA Inc

Client Name(s)  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_**2020 Due Diligence Questionnaire for Earned Income Credit,  
Child Tax Credit, Other Dependent Credit, American Opportunity  
Credit and Head of Household Filing Status**[www.sarahkitchenea.com](http://www.sarahkitchenea.com)

253-840-0336

Date  
\_\_\_\_\_**All questions apply to the year 2020. If you have any questions please make a note and discuss it with us during your tax interview!**

Do you have substantiation for the credit? Records could include school, medical, child care provider, place of worship, employer statement, etc.			
Has this credit ever been disallowed or reduced in prior years by the IRS?			
If you are divorced, does the non-custodial parent have a signed release (Form 8332) from the custodial parent for any of the dependents or has the custodial parent released his or her claim to the non-custodial parent for any of the dependent?			
If you are self-employed do you confirm the you have provided all the information necessary to accurately reflect the income on Schedule C?			
Comments/explanations			
<b>Divorced/Separated Parents</b>			
	<b>Yes</b>	<b>No</b>	<b>Comment</b>
<i>Note: regardless of the divorce decree, the parent with the most overnight stays is the custodial parent.</i>			
If you are the <b>non-custodial parent</b> , is there an active form 8332, Release/Revocation of Claim to Exemption for Child by Custodial Parent, or a similar statement in place?			
If <b>yes</b> , a copy must be attached to the tax return			Need 8332**
If you are the <b>custodial</b> parent, have you released the claim to another person?			
If you were separated from your spouse but still legally married on December 31, did you and your spouse live apart <b>every day from July 1 to December 31?</b>			

Sarah M Kitchen EA Inc

Client Name(s)

**2020 Due Diligence Questionnaire for Earned Income Credit, Child Tax Credit, Other Dependent Credit, American Opportunity Credit and Head of Household Filing Status**

---



---



---

[www.sarahkitchenea.com](http://www.sarahkitchenea.com)  
253-840-0336

Date

---

**All questions apply to the year 2020. If you have any questions please make a note and discuss it with us during your tax interview!**

Comments/explanations

Earned Income Credit	Yes	No	Comment
If you are self-employed do you confirm the you have provided all the information necessary to accurately reflect the income on Schedule C?			
Did you have either the EIC disallowed or reduced in a previous year?			
Was you main home in the U.S. for more than half of the year. Principal place of abode includes being stationed for extended periods overseas. Special circumstances such illness, school attendance, business, vacation. military service and detention in a juvenile facility qualify.			Need Proof of Residency**
On December 31, 2020 was your child under age 19 or under age 24 and a full-time student or permanently and totally disabled?			
is this person your son, daughter, stepchild, foster child, brother. sister, stepbrother, stepsister, half brother, half sister or a descendent to any of them (e.g. grandchild, niece or nephew)?			
Is this person unmarried?			
Did this person have the same principal place of abode as you for over half the year?			
Could you provide documentation to substantiate eligibility for this credit, such as school records, medical records. Child care provider statement etc.			

Sarah M Kitchen EA Inc

Client Name(s)

**2020 Due Diligence Questionnaire for Earned Income Credit,  
Child Tax Credit, Other Dependent Credit, American Opportunity  
Credit and Head of Household Filing Status**

[www.sarahkitchenea.com](http://www.sarahkitchenea.com)

253-840-0336

Date

**All questions apply to the year 2020. If you have any questions please make a note and discuss it with us during your tax interview!**

Can any of the qualifying dependents also be a qualifying dependent for any other person? If so the person entitled to the EIC will be determined using the Tie Breaker Rule,			
<b>American Opportunities Tax Credit</b>	<b>Yes</b>	<b>No</b>	<b>Comment</b>
Did you, your spouse, or your dependents attend post-secondary school?			
If <b>yes</b> , please attach information:			Need 1098-T**
1098-T issued from the college (required)			
Show dates tuition was actually paid, if different from 1098-T			
Compile other out-of-pocket expenses including books, fees, supplies, room & board.			
Did the student receive any scholarships?			
Did you take distributions from a 529 plan to pay for school?			
If <b>yes</b> , please attach form 1099-Q			
Is the student pursuing a degree at an accredited institution?			
Is the student enrolled at least half time for at least one academic period beginning in the tax year?			
Had the student finished the first four years of higher education at the beginning of the tax year?			
Has the student claimed the AOTC in four previous years?			
Did the student have a felony drug conviction at the end of the year?			
Has the IRS disallowed or reduced this credit in a previous year?			
If you are self-employed do you confirm the you have provided accurate information on your Schedule C?			
<b>**Document Checklist</b>			
<b>Acceptable documents for proof of identification</b>			
Social Security card			
Photo ID			
Birth Certificate			
Visa/Passport			
<b>**Document Checklist (continued)</b>			
<b>Acceptable documents for proof of residency</b>			

Sarah M Kitchen EA Inc

Client Name(s)

2020 Due Diligence Questionnaire for Earned Income Credit,  
Child Tax Credit, Other Dependent Credit, American Opportunity  
Credit and Head of Household Filing Status

---



---



---

[www.sarahkitchenea.com](http://www.sarahkitchenea.com)

253-840-0336

Date

---

**All questions apply to the year 2020. If you have any questions please make a note and discuss it with us during your tax interview!**

School records or statement				
Landlord or property management statement				
Health care provider statement				
Medical records				
Childcare provider records				
Placement agency statement				
Social service records				
Place of worship statement				
Indian tribal official statement				
<b>Acceptable documents for proof of release of claim for exemption</b>				
Form 8332				
<i>Note: divorce decrees cannot be used to support claims.</i>				
<b>Acceptable documents for proof of tuition paid</b>				
Form 1098-T (no substitutions)				