

2019 Due Diligence Checklist

Taxpayer's Name (Please print name): _____ Client # _____ Date Received: _____

Taxpayer's Signature: I certify that all of the answers are, to the best of my knowledge, true, correct and complete. _____
 (Please review below for accuracy before signing)

Checklist Preparer's Signature: _____ Discussed by phone ___ In person ___ Date discussed _____

Completed Form 8867 (required for EIC, CTC, AOTC and HOH) _____ All documents used were scanned _____

Earned Income Credit:	N/A	Yes	No
Preparer verified if Identity Needed?	___	___	___
Preparer reviewed Social Security Card?	___	___	___

You may claim the EIC if you answer "Yes" to all the following questions.*

1. Is your adjusted gross income (AGI) less than:
 - \$15,570 (\$21,370 for married filing jointly) if you do not have a qualifying child
 - \$41,094 (\$46,884 for married filing jointly) if you have one qualifying child
 - \$46,703 (\$52,493 for married filing jointly) if you have two qualifying children
 - \$50,162 (\$55,952 for married filing jointly) if you have more than 2 qualifying children

___ ___

2. Do you, your spouse (if filing jointly) and any qualifying child listed on Schedule EIC each have a valid SSN? If any person is filing with an ITIN or ATIN, the answer must be NO.

___ ___

3. Is your filing status married filing jointly, head of household, qualifying widow(er) or single? Answer NO, if your filing status is married filing separately. Caution: If you are a nonresident alien, answer YES only if your filing status is married filing jointly and you are married to a U.S. citizen or resident alien.

___ ___

4. Answer YES if you are not filing Form 2555 or Form 2555-EZ. Otherwise answer NO.

___ ___

5. Is your investment income \$3,600 or less?

___ ___

6. Is your total earned income at least \$1 but less than:
 - \$15,570 (\$21,370 for married filing jointly) if you do not have a qualifying child
 - \$41,094 (\$46,884 for married filing jointly) if you have one qualifying child
 - \$46,703 (\$52,493 for married filing jointly) if you have two qualifying children
 - \$50,162 (\$55,952 for married filing jointly) if you have more than 2 qualifying children

___ ___

7. Answer YES if you (and your spouse if filing a joint return) are not qualifying child of another person. Otherwise, answer NO.

___ ___



**If you have a qualifying child, answer questions 8 and 9 and skip 10-12.
 If you do NOT have a qualifying child, skip questions 8 and 9 and answer 10-12.**

8. Does your child meet the qualifying relationship, age, residency and joint return and tests for a qualifying child?

___ ___

9. Is your child a qualifying child only for you? Answer "YES" if (a) your qualifying child does not meet the tests to be a qualifying child of any other person or (b) your qualifying child meets the tests to be a qualifying child of another person but you are the person entitled to treat the child as a qualifying child under the tiebreaker rules. Answer "NO" if the other person is the one entitled to treat the child as a qualifying child under the tiebreaker rules.

___ ___

10. Were you (or your spouse if filing a joint return) at least age 25 but under age 65 at the end of 2019?

___ ___

11. Answer YES if you (and your spouse if filing a joint return) cannot be claimed as a dependent on anyone else's return. Answer NO if you (or your spouse if filing a joint return) can be claimed as a dependent on someone else's return.

___ ___

12. Was your main home (and your spouse's if filing a joint return) in the United States for more than half the year?

___ ___

Persons with a qualifying child: If you answered YES to questions 1-12 you can claim the EIC.

Persons without a qualifying child: If you answered YES to questions 1-7 and 10-12, you can claim the EIC.

* Special rules apply for calculating earned income if you are members of the U.S. Armed Forces in combat zones or clergy. For more information visit the IRS at www.irs.gov/eitc or refer to Publication 596.

Child Tax Credit / Additional Child Tax Credit / Other Dependent Credit:	N/A	Yes	No
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1. Is each qualifying person the taxpayer's dependent and a citizen, national or US resident?

___ ___

2. Has the dependent lived with the taxpayer for over 1/2 year and can claim exemption? _____

3. For divorced or separated parents, is Form 8332 required? _____

American Opportunity Tax Credit: N/A Yes No

1. Do you have a Form 1098-T? _____

2. Do you have proof of qualified school expense payments made during tax year? _____

Head of Household: N/A Yes No

1. Was the taxpayer unmarried (or considered unmarried) on the last day of the tax year? _____

2. Did the taxpayer provided more than 1/2 the cost of keeping up home for qualified person? _____

Comments based on above research and interaction with client:
