

Due Diligence Questionnaire

Name/ID:		Year:	
Preparer conducting interview:		Date of interview:	
Method of interview (phone, in-person, email):			
		Check if not applicable Check if document requested and relied upon to support claim	
Filing status		Taxpayer's response	
1	Are you married?		
2	Are you divorced?		
3	Are you separated?		
4	When will your divorce be final?		
5	Have you lived apart from your spouse for the last 6 months of the year?		
6	Did you maintain more than half of the cost of the home?		
7	Is your spouse deceased?		
Qualifying child		Taxpayer's response	
1	What is your child's birthdate?		
2	Where does your child live?		
3	Does your child live with the other parent? If yes, for how many days in year?		
4	What does your separation/divorce agreement state regarding who claims the child?		
5	Did the child pay for their own support during the year, such as food, rent, etc.?		
6	What school did your child attend?		
7	Is your child married and filing joint?		
8	Does the child have a valid SSN or ITIN?		
9	Is the child disabled? If yes, answer "a" through "c".		
a	What type of disability does the child have?		
b	Does the child receive SSI or other disability payments?		
c	Do you have a letter from the child's doctor/healthcare provider stating that the child is permanently and totally disabled?		
Earned Income		Taxpayer's response	
10	Did you support your child? From what income sources?		
11	List non taxable support or income: *Such as child support, county assistance, food support, housing assistance		
Relationship test		Taxpayer's response	
1	Do the child's biological parents live with the child? If no, where are the biological parents?		
2	How is the child related to you:		

Check if not applicable

Check if document requested and relied upon to support claim

	Form 1098-T	Taxpayer's response		
1	Has the student ever been convicted of a felony for the possession or distribution of a controlled substance (drugs)?			
2	Has the student completed the first 4 years of postsecondary education (a grad student)?			
3	Was the student enrolled at least half-time for at least one academic period?			
4	How many years have you claimed the American opportunity tax credit?			
5	Did you pay additional amounts for books?			
6	Are there any other fees not on Form 1098-T?			
7	How many months was the student in school?			
8	Does the student have earned income? (wages)			
9	Other:			
10	Other:			

	Business income	Taxpayer's response		
1	How long have you owned your business?			
2	Do you have any documentation to substantiate your business?			
3	Who maintains the business records for your business?			
4	Do you have separate bank accounts for personal and business transactions?			
5	Have you been issued a Form 1099-NEC to support the income?			
6	Can you provide proof of income and expenses? *Such as accounting records, bank statements, etc?			

ADDITIONAL COMMENTS: