



# Dependent Due Diligence Interview Sheet

For each dependent, ask the taxpayer all questions and document the answers in detail.  
EACH DEPENDENT MUST BE ANSWERED ON A SEPARATE SHEET

Dependent Name \_\_\_\_\_ SSN \_\_\_\_\_ - \_\_\_\_\_ - \_\_\_\_\_

Relationship to Taxpayer \_\_\_\_\_ What proof of relationship can be provided?  
 Birth Certificate  Court Record  Form 8832  Form 1095 B

### Section One: Complete for all dependents.

1. List below where the biological parents of the dependent are (If they are not the taxpayer/spouse on this return you will need to complete their location information and why they are not claiming the child).

**Biological Mother**  Taxpayer on this return  Spouse on this return  Not on Return: \_\_\_\_\_  
Location

Why is the biological mother not claiming the child? \_\_\_\_\_

**Biological Father**  Taxpayer on this return  Spouse on this return  Not on Return: \_\_\_\_\_  
Location

Why is the biological father not claiming the child? \_\_\_\_\_

2. Can you provide proof the dependent lived with you in the United States for more than half the year?

Yes  No **If No**, the taxpayer cannot claim this dependent

3. How many months did the dependent live with you in the United States during the year? \_\_\_\_\_

4. What documents can the taxpayer provide as proof that the dependent lived with taxpayer? (Must show that dependent's address matches taxpayer's address).

School Records  Medical Records  Social Service Records  Lease  1095B (address must match)

5. Does anyone else qualify to claim this dependent?  Yes  No

**If Yes**, under Tie Breaker rules is this dependent a qualifying child of the taxpayer?

Yes  No **If No**, the taxpayer cannot claim this dependent

### Section Two: Complete for dependent children **OVER** the age of 18.

1. If your child is over 18, are they a full time student?  Yes: School Name: \_\_\_\_\_  No

**If Yes**, can documentation be provided to show the dependent was a full time student for at least 5 months?

Yes  No **If No**, the taxpayer cannot claim this dependent as a student

**If Yes**, do the records show dates of attendance?

Yes  No **If No**, the taxpayer cannot claim this dependent as a student

2. If your child is over 18, are they a totally and permanently disabled?  Yes  No

Disability Type: \_\_\_\_\_

Which of the following records verifying the dependent is totally and permanently disabled does the taxpayer have:

Doctor/Healthcare Provider Statement  Social Service Agency Statement

**As the tax preparer, do you have any reason to believe that any of the information that was used to determine if the taxpayer is eligible to claim EIC or to compute the amount of the credit is INCORRECT, INCOMPLETE, OR INCONSISTENT?**

No **If Yes**, ask additional questions, gather more information, and document responses on the back of this form

Interviewer Signature \_\_\_\_\_ Date \_\_\_\_\_

Taxpayer Signature \_\_\_\_\_ Date \_\_\_\_\_

Spouse Signature \_\_\_\_\_ Date \_\_\_\_\_