

# Due Diligence Interview Sheet

THIS MUST BE COMPLETED FOR ALL TAX RETURNS. THERE ARE NO EXCEPTIONS.

**Step 1:** Collect a both a government issued photo ID and a SS card from the taxpayer (and spouse if MFJ). Make a copy of both the ID (unless it is a military ID) and the SS card and indicate complete with a check.

Taxpayer ID Type _____	Issuing Agency _____	<input type="checkbox"/> SS Card Copied
Spouse ID Type _____	Issuing Agency _____	<input type="checkbox"/> SS Card Copied

**Step 2:** You must ask the taxpayer all of the questions as indicated below and document the answer. If needed ask follow up questions and document the responses on the back of this form.

**Section One:** This section is for **all** taxpayers.

- Yes  No 1. Were you (or spouse) a nonresident alien at any time during the year?
- Yes  No 2. Could you (or spouse) be a qualifying child of another person for the year?
- Yes  No 3. Was your main home (and main home of spouse if MFJ) in the United States for more than half the year?
- Yes  No 4. Are you (or your spouse) eligible to be claimed as a dependent on anyone else's federal income tax return for the year?
- Yes  No 5. Have you (or your spouse) ever had EIC, CTC, ACTC, or AOTC disallowed or reduced in a previous year? (If yes, complete **Form 8862**)

**Section Two:** This section is to determine if a taxpayer can file **Head of Household**. If married, continue to section three.

1. What is your marital status?  
 Never Married  Divorced  Widowed  Separated and living apart for at least the last 6 months of the tax year
2. Did you pay for more than 50% of the household bills?  
 Yes  No (if No, the taxpayer cannot file HOH)
3. Which of the following documents could be provided to prove the taxpayer paid **MORE** than 50% of the household bills?  
 Rent Receipt or Mortgage Interest     Household Lease     Utility Bills  
 Property Tax Bill     Grocery Receipts     Maintenance or Repair Bills

**IF the taxpayer meets all requirements above AND has a qualifying dependent ask:**

4. Do you wish to file as Head of Household?  Yes  No

**Section Three:** As the tax preparer, confirm each of the following statements.

1. Did any information provided by the taxpayer, a third party, or reasonably known to you in connection with preparing the return appear to be incorrect, incomplete, or inconsistent?  
 No **If Yes**, ask additional questions, gather more information, and document responses on the back of this form
2. Do you have any reason to believe that any of the information used to determine the taxpayer eligibility to claim any credit or to computer the amount of the credit is fraudulent in any way?  
 No **If Yes**, you cannot complete this return
3. As a reasonable person, do you feel as though the taxpayer is telling the truth?  
 Yes **If No**, you cannot complete this return

Interviewer Signature _____	Date _____
Taxpayer Signature _____	Date _____
Spouse Signature _____	Date _____

**Please continue to the next page to complete Dependent Due Diligence**