



Due Diligence Interview Question

Last Name \_\_\_\_\_

Last 4 SSN \_\_\_\_\_

MARRIAGE TEST

- 1. Taxpayer marital status
 Single  Divorced or legally separated  Married but not living apart from spouse last 6 months of the year

QUALIFYING PERSON TEST

Relationship

- 2. Are any of taxpayer's dependents NOT their child (i.e. brother, sister, niece, nephew, step-child or in-law)
 Yes  No

If yes, what documents can taxpayer provide to show proof of relationship?

- Birth certificate  Marriage Certificate  Authorized placement documents  Other \_\_\_\_\_

Residency

- 3. What documents can taxpayer show to prove the dependents lived with them for more than 6 months?
 School  Daycare  Medical Records  Social Service Documents  Other
 A letter on the official letterhead from school, medical provider, social service agency, or place of worship

Support

- 4. What documents can taxpayer provide to show they provide more than 1/2 support of the household.
 Rent receipts  utility bills  property tax bills  mortgage interest statement  Other
5. Does anyone else live in the home AND contribute to household expenses?  Yes  No
6. Check any social service benefits taxpayer receives?
 HUD/Section 8  Food Stamps/EBT/WIC  Medicaid
 Social Security  Child Support  Other \_\_\_\_\_

SUPPLEMENTAL QUESTIONS

- 7. Where is (are) dependents mother? \_\_\_\_\_
8. Where is (are) dependents father? \_\_\_\_\_
9. If taxpayer has alternative dependents, when did dependent begin living with taxpayer? \_\_\_\_\_
10. Did you claim this (these) dependents last tax season?  Yes  No

NOTES

Taxpayer Signature: \_\_\_\_\_

Date \_\_\_\_\_

Tax Professionals Signature: \_\_\_\_\_

Date \_\_\_\_\_