

Head of Household and Refundable Credits Due Diligence Interview

Last Name _____

Last 4 SSN _____

MARITAL STATUS

1. Taxpayer marital status: Single Divorced/legally separated Married but living apart last 6 months of the year

QUALIFYING PERSON TEST

2. Does the taxpayer have dependents on their tax return? Yes No (if no, skip to question #14)

Relationship

3. Are any of the dependents **NOT** their child (i.e. brother/sister, niece/nephew, step-child or in-law) Yes No

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

- Birth certificate Marriage Certificate Authorized placement documents Other _____

4. If a taxpayer has *alternative* dependents, when did dependent(s) begin living with taxpayer? _____

5. Are any dependent(s) over 19 years old? Yes No

Has any dependent been diagnosed permanently and totally disabled by medical professionals? Yes No

If yes, which dependent _____ Do they receive disability payments (i.e. SSI) Yes No

Are any dependent(s) a full-time student? Yes No If yes, which dependent _____

What school does the dependent attend? _____

Residency

6. What documents can the 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 official letterhead from school, medical provider, social service agency, or place of worship

Support

7. What documents can taxpayer provide to show they provide more than ½ support of the household.

- Rent receipts utility bills property tax bills mortgage interest statement Other

8. Does the dependent earn more than \$5,200 in 2025? Yes No

9. Does anyone else live in the home AND contribute to household expenses? Yes No

10. Check any social service benefits the taxpayer receives?

- HUD/Section 8 Food Stamps/EBT/WIC Medicaid Social Security Child Support

SUPPLEMENTAL QUESTIONS

11. Where is (are) dependents biological mother? _____

12. Where is (are) dependents biological father? _____

13. Did you claim this (these) dependents last tax season? Yes No

14. Can anyone else claim you on their taxes? Yes No

By typing my name below, I, the Tax Preparer certify that I conducted a due diligence interview with the taxpayer in connection with the preparation of their tax return. I asked the required questions and reviewed the taxpayer's responses for accuracy and consistency, relying on information furnished by the taxpayer. To the best of my knowledge and belief, the information used in preparing the return is true, correct, and complete, and I have complied with all applicable due diligence and record-keeping requirements.

Tax Preparer Name

Date