

## 2017 Paid Preparer Due Diligence Checklist

Earned Income Credit (EIC), American Opportunity Credit (AOC), Child Tax Credit (CTC),  
and Additional Child Tax Credit (ACTC)

	<i><b>EIC</b></i>		<i><b>AOC</b></i>		<i><b>CTC/ACTC</b></i>	
Can you provide documentation, if required, to substantiate your eligibility for each credit and the amount of each credit being claimed? (See below for examples of documentation.)	<input type="checkbox"/> Yes <input type="checkbox"/> n/a	<input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> n/a	<input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> n/a	<input type="checkbox"/> No
	<i><b>EIC</b></i>		<i><b>AOC</b></i>		<i><b>CTC/ACTC</b></i>	
Were any of these credits disallowed or reduced in prior year?	<input type="checkbox"/> Yes <input type="checkbox"/> n/a	<input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> n/a	<input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> n/a	<input type="checkbox"/> No
	<i><b>CTC/ACTC</b></i>					
Did all children for whom you are claiming the Child Tax Credit and/or Additional Child Tax Credit reside with you?	<input type="checkbox"/> Yes		<input type="checkbox"/> No		<input type="checkbox"/> n/a	
Is there an active Form 8332, <i>Release/Revocation of Claim to Exemption for Child by Custodial Parent</i> , or a similar statement in place?	<input type="checkbox"/> Yes		<input type="checkbox"/> No		<input type="checkbox"/> n/a	
Did you release the claim for exemption to another person?	<input type="checkbox"/> Yes		<input type="checkbox"/> No		<input type="checkbox"/> n/a	

### Documentation Examples *(list not all-inclusive)*

#### **Residency**

- School records or statement.
- Landlord or a property management statement.
- Health care provider statement.
- Medical records.
- Child care provider records.
- Placement agency statement.
- Social service records or statement.
- Place of worship statement.
- Indian tribal official statement.

#### **Disability**

- Doctor's statement or statement by doctor.
- Other health care provider's statement or statement by health care provider.
- Social services agency or program statement.

#### **Schedule C**

- Business license.
- Forms 1099.
- Records of gross receipts.
- Summary of income.
- Records of expenses.

Taxpayer

Spouse (if filing jointly)

Date