

# Due Diligence Questionnaire

Name/ID:	Year:
Preparer conducting interview:	Date of interview:
Method of interview (phone, in-person, email):	

Check if not applicable



Check if document requested and relied upon to support claim

HOH filing status	Taxpayer's response
1 Are you married?	
2 Are you divorced?	
3 Are you separated?	
4 When will your divorce be finalized?	
5 Have you lived apart from your spouse for the last 6 months of the year?	
6 Did you maintain more than half of the cost of the home?	
7 Is your spouse deceased?	
8 Other:	
9 Other:	

Qualifying child	Taxpayer's response
1 What is your child's birthdate?	
2 Where does your child live?	
3 Does your child live with the other parent?	
4 What does your separation/divorce agreement state regarding who claims the child?	
5 Did the child pay for their own support during the year, such as food, rent, etc.?	
6 What school did your child attend?	
7 Is your child married and filing a joint return?	
8 Does the child have a valid SSN or ITIN?	
9 Is the child disabled? If yes, answer "a" through "c".	
a What type of disability does the child have?	
b Does the child receive SSI or other disability payments?	
c Do you have a letter from the child's doctor/health care provider stating that the child is permanently and totally disabled?	
10 Other:	
11 Other:	

Relationship test	Taxpayer's response
1 Do the child's biological parents live with the child? If no, where are the biological parents?	

If taxpayer has more than one child, enter additional information here:

Check if not applicable   
 Check if document requested and relied upon to support claim 

<b>American opportunity tax credit</b>		<b>Taxpayer's response</b>		
1	Has the student ever been convicted of a felony for the possession or distribution of a controlled substance (drugs)?			
2	Has the student completed the first 4 years of postsecondary education (a grad student)?			
3	Was the student enrolled at least half-time for at least one academic period?			
4	How many years have you claimed the American opportunity tax credit?			
5	Did you pay additional amounts for books?			
6	Are there any other fees not on Form 1098-T?			
7	How many months was the student in school?			
8	Does the student have earned income? (wages)			
9	Other:			
10	Other:			

<b>Business income</b>		<b>Taxpayer's response</b>		
1	How long have you owned your business?			
2	Do you have any documentation to substantiate your business?			
3	Who maintains the business records for your business?			
4	Do you have separate bank accounts for personal and business transactions?			
5	Have you received a Form 1099-NEC and/or Form 1099-K to support the income?			
6	Do you have evidence of any exemption?			
7	Other:			
8	Other:			

ADDITIONAL COMMENTS: