



DUE DILIGENCE

QUESTIONS FOR DETERMING FILING STATUS AND DEPENDENCY:

1. As of December 31, 2021 were you a U.S. citizen or resident alien? YES NO
2. Can you be claimed as a dependent of someone else? YES NO
3. On December 31, 2021 were you considered legally married? YES NO
4. Are you no longer married because you are divorced or legally separated and you have not remarried? YES NO
5. Did you pay more than half of the cost for keeping up the home where you lived during the year? YES NO
6. Did you have anyone living with you for at least 7 months during the year 2021? YES NO
7. **Which of the following describes the dependents relationship to you?**
 Child Stepchild Foster Child Grand Child Your Sibling Niece
 Nephew Half Brother Half Sister Stepbrother Or Stepsister
8. **Do any of the following statements apply to the person who lived with you?**
 Under Age 19 (18 Years old or Younger) at the end of the year YES NO
 Under 24 (23 Years or Younger) at the end of the year and a full-time student? YES NO
 Permanently And Totally Disabled. YES NO
9. If the relationship between taxpayer and dependent is anything other than son/daughter where were the biological parents residing in 2021? _____
10. If only one parent is claiming the child, why is the other not? _____
11. If claiming a dependent who is totally and permanently disabled
 What is the disability? _____
 When did the disability start? _____
 Can the dependent engage in substantial employment? YES NO
12. Are you claiming a dependent instead of the biological parents? If yes why?

13. If you and the dependent have different last names explain why.

14. Explain any age differences of less than 15 years for any dependent child.

15. Was child claimed last year if not why? _____

QUESTIONS FOR DETERMINING CREDITS AND DEDUCTIONS:

1. Did you pay expenses for dependent or elderly care? YES NO
2. If you or your dependents are a student how many years has the American Opportunity credit been claimed? _____ (**Must have form 1098-T to claim credit**)
3. Are you a home owner with mortgage interest and property tax? YES NO



THE FOLLOWING SITUATIONS REQUIRE ADDITIONAL INFORMATION:

If you have previously been disallowed the Earned Income Credit but wish to file it on this year's tax return.

If you are a member of clergy and have eligible income to exclude from Earned Income Credit calculation.

If you are currently ineligible for the Earned Income Credit.

If you adopted, or attempted to adopt, an eligible child (including a special needs or a foreign child) you may be able to take a tax credit for any qualifying expenses that you paid.

To claim this credit, the adoption generally must have become final during 2021. However, you can also claim this credit if you paid expenses in 2021 for an adoption that did not become final in 2021.

As a result of the affordable care act, you must now answer a series of questions regarding health insurance coverage for members of your household. Verifying coverage is mandatory. We have done our best to simplify this process as much as possible. If you have questions, don't worry; we are here to help. Simply ask your preparer and they will be glad to help you through the process.

In reviewing all questions that the preparer has asked me, I am stating that everything is true and correct to the best of my knowledge. I have been advised that my preparer requires proof for certain deductions and credits per Circular 230. I am aware that there are penalties and fines for submitting reckless or fraudulent tax returns to the Internal Revenue Service and by signing below I take full responsibility for the information on my return.

TAX PAYER'S SIGNATURE: _____ Date

SPOUSE'S SIGNATURE: _____ Date

TAX PREPARER'S SIGNATURE: _____ Date