

Due Diligence Compliance Checklist

Note - This worksheet does NOT determine eligibility. It documents receipt of info req'd to make a proper determination.

	Organizer	EIC	CTC	AOTC	H of H	Dep Cr
Credit reduced or disallowed in any prior year		8862?	8862?	8862?		
Must have valid SS# for taxpayer & spouse						
Must have valid SS#/ITIN for TP & spouse by due date + ext			Applied OK			
Cannot be MFS		Separated OK				
Unmarried or considered unmarried (see next lines) Did not live with spouse during last 6 mos of year, and Child, stepchild, or foster child lived with T/P > 1/2 year						
Paid >1/2 cost of home for Qual Child (see below) OR parent dependent (OK to not live with T/P) OR child, sibling, parent, grandparent, niece/nephew, aunt/uncle (including in-laws, steps, and halves) who lived w/ T/P > 1/2 year & is dependant						
T/P must be US citizen or US resident all year						
Must include income from Form 2555		Not allowed	Not allowed			
Must include inc from Puerto Rico or Am'n Samoa						
Taxpayer cannot be qualifying child of another						
Taxpayer cannot be qualified dependent of another				Nonrefundable		
Rules for qualifying child/person:						
SS# before due date + ext / ITIN OK for \$500 Dep Cr						
Son/daughter, step- or foster-child or descendent OR full- half- step-sibling, or descendent						
< 19 or < 24 & full time stdnt AND age < TP or spouse OR permanently & totally disabled			<17			
Did not provide > 1/2 of own support						T/P provided >1/2
Lived with T/P for > 1/2 of year		in US				
US citizen or US resident at some point during year					Canada or Mexico OK	
Be claimed as a dependent on this return					If married	
Child did not file joint return unless only for refund						
If qualifying child of another:						
Goes to parent unless AGI of non-parent higher						
If 2 parents, agreement about who uses?						
If no agreement, tie-breaker goes to:						
1. Parents filing joint return					Goes to taxpayer who claims dependent credit	
2. Parent, if only one is the child's parent						
3. Parent with whom child lived longest						
4. Parent with > AGI if lived with both						
5. If no parent, person with highest AGI						
If no qualifying child						
≥ 19, foster/homeless ≥ 18, student ≥ 24						
Lived in US > 1/2 of the year						
Dependent child, descendent, sibling, ancestor, niece/nephew, or aunt/uncle (including step, half, and in-laws, inc after divorce), OR who is member of household all year						
Dependent's income < \$4,700						
Dependent is not a qualifying child of another T/P						
Qualified student:						
Taxpayer, spouse, or dependent						
Pursuing degree or recognized credential						
Enrolled ≥ 1/2 time for one period						
No bach degree at begin of year (unless special rule)						
Not claimed AOTC or HOPE 4 prior years						
Not have a felony drug conviction						
Have Form 1098-T unless not required					Must see	
Have receipts for books & req'd supplies					Must see	
SS#, ITIN, or ATIN before due date + ext						