

**JK ASSOCIATES LLC - 2017 TAX YEAR – TAX CREDITS (Education, Child, Earned Income)
DUE DILIGENCE INTERVIEW SHEET**

Taxpayer/Spouse: _____ Date: _____

Interviewer: _____ Date: _____

The IRS requires us to ask our clients additional questions for the American Opportunity Tax Credit, Child Tax Credit, and Earned Income Tax Credit. We must consistently ask these questions and document the response.

| For all Credits | Yes | No |
|---|-----|----|
| Can you provide documentation to substantiate eligibility for, and the amount of the credits, claimed on the return? | | |
| Were any of these credits disallowed or reduced in a previous year? | | |
| Were you, or your spouse if filing jointly, a non-resident alien for any part of the year? | | |
| Could you, or your spouse if filing jointly, be a qualifying child of another person for the year? | | |
| Was your main home, and the main home of your spouse if filing jointly, in the US for more than half the year? | | |
| Are you, or your spouse if filing jointly, eligible to be claimed as a dependent on anyone else's federal income tax return for the year? | | |

| Dependents | |
|-------------------------------|---|
| Residency | Can you provide any of the following documentation to prove your child lived with you for more than half the year? <input type="checkbox"/> school records <input type="checkbox"/> medical records <input type="checkbox"/> social service records <input type="checkbox"/> daycare records <input type="checkbox"/> official letters _____ <input type="checkbox"/> other _____ |
| Relationship | If the biological parent is not living with the child, where is the parent? Mother _____ Father _____ |
| | Adopted children: is the adoption final or pending? <input type="checkbox"/> Final <input type="checkbox"/> Pending with letter from adoption agency |
| | Foster children: do you have a letter from the authorized placement agency or applicable court document? Yes No |
| | Other relationship: can you provide birth certificates that verify your relationship to the child? Yes No |
| | Step-children: can you provide a birth certificate and marriage certificate verifying your relationship to the child? Yes No |
| | If not a parent of the child, is your AGI higher than any parent of the child? Yes No |
| Age – Dependent over 18 | Students: What school does child attend? _____ Can you provide documentation showing full-time student for 5 months or more? Yes No |
| | Disability: What type of disability does the child have? _____ Does the child receive SSI or other disability payments? Yes No Do you have a letter from the child's doctor, health care provider, social service program or agency verifying the child is permanently and totally disabled? Yes No |
| | Release |
| Explanations | Do you understand that you may not claim the Earned Income Credit if you have not lived with your child for over half the year, even if you have supported the child? Yes No If your child is the qualifying child of more than one taxpayer, the IRS has "tie-breaker" rules. Do you need these rules explained to you? Yes No |

Income

Would your income appear to be sufficient to support you and your dependents? Yes No

If NO, how was the family supported? _____

Education Credits

Yes No

Student enrolled at least half-time for one academic period at eligible institution in program leading to a degree/certificate?

Student completed first 4 years of post-secondary education before 2017

Student convicted of felony for controlled substance?

If the Hope or American Opportunity credit has been taken for this student before, list years taken:

Documents to support education credits:

1098-T school financial transcripts receipts cancelled checks Other _____

Head of Household Filing Status

Marital status: never married spouse deceased divorced or separated (date: _____) separation agreement
 married but lived apart from spouse during last six months of the year

If you are divorced or legally separated, can you provide the IRS with any of the following?

divorce decree separate maintenance agreement of separation agreement

If you are married but did not reside with your spouse for the last 6 months of the tax year, can you provide the IRS with any supporting documents verifying that your spouse did not live with you?

N/A lease agreement utility bills letter from a clergy member letter from social services
 other _____

Can you provide the IRS with receipts and bills substantiating the cost of maintaining more than half the cost of the home? utility bills property tax bills grocery receipts rent receipts mortgage interest statement
 maintenance and repair bills other household bills _____

Did you receive any non-taxable support/income?

Family support Food stamps Housing assistance childcare assistance other _____