

**JK ASSOCIATES LLC - 2023 TAX YEAR – TAX CREDITS (Education, Child, Earned Income)  
AND HEAD OF HOUSEHOLD DUE DILIGENCE INTERVIEW SHEET**

Taxpayer/Spouse: \_\_\_\_\_ Date: \_\_\_\_\_

Interviewer: \_\_\_\_\_ Date: \_\_\_\_\_

If you are claiming dependents, you must fill out this form. We are now required to see birth certificates and/or Social Security cards. If you have no dependents, only fill out this form if you are claiming education tax credits.

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 also ask questions if you are filing as Head of Household. We must consistently ask our clients these questions and document the response. If you are filling out the questionnaire yourself, please sign at the bottom.

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	You must be able to provide the following documentation to verify your relationship with children claimed on the return. Check boxes for all that apply: <input type="checkbox"/> Biological child: birth certificate <input type="checkbox"/> Adopted child: final adoption papers or pending letter from adoption agency <input type="checkbox"/> Stepchild: birth certificate AND marriage certificate <input type="checkbox"/> Foster child: letter from the authorized placement agency or applicable court document? If a biological parent is not living with the child, where is the parent? Mother _____ Father _____ If you are not a parent of the child, is your AGI higher than any parent of the child? <input type="checkbox"/> Yes <input type="checkbox"/> No
Dependents over 18 years old	Can you provide documentation showing full-time student for 5 months or more? <input type="checkbox"/> Yes <input type="checkbox"/> No OR Is your child disabled? <input type="checkbox"/> No <input type="checkbox"/> Yes What type of disability does the child have? _____ Does the child receive SSI or other disability payments? <input type="checkbox"/> Yes <input type="checkbox"/> 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? <input type="checkbox"/> Yes <input type="checkbox"/> No OR Was the total 2023 gross income of your dependent less than \$4300? <input type="checkbox"/> Yes <input type="checkbox"/> No
Release	Could another taxpayer claim this child? <input type="checkbox"/> Yes <input type="checkbox"/> No Have you released the dependency claim to another person? <input type="checkbox"/> Yes <input type="checkbox"/> No Is there an active Form 8332: Release/Revocation of Claim to Exemption for Child by Custodial Parent (or similar statement) in place? <input type="checkbox"/> Yes <input type="checkbox"/> No PLEASE PROVIDE A COPY (required by IRS)
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? <input type="checkbox"/> Yes <input type="checkbox"/> 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? <input type="checkbox"/> Yes <input type="checkbox"/> No
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Income
Would your income appear to be sufficient to support you and your dependents? <input type="checkbox"/> Yes <input type="checkbox"/> No
If NO, how was the family supported? _____

College Education Credits <input type="checkbox"/> This does not apply to me/us (skip to the next section)	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 2023		
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: <input type="checkbox"/> 1098-T AND <input type="checkbox"/> school financial transcripts <input type="checkbox"/> receipts <input type="checkbox"/> cancelled checks <input type="checkbox"/> Other _____		

Head of Household Filing Status <input type="checkbox"/> This does not apply to me/us (skip to the signature line)
Marital status: <input type="checkbox"/> never married <input type="checkbox"/> spouse deceased <input type="checkbox"/> divorced or separated (date: _____) <input type="checkbox"/> separation agreement <input type="checkbox"/> 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? <input type="checkbox"/> divorce decree <input type="checkbox"/> 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? <input type="checkbox"/> N/A <input type="checkbox"/> lease agreement <input type="checkbox"/> utility bills <input type="checkbox"/> letter from a clergy member <input type="checkbox"/> letter from social services <input type="checkbox"/> other _____
Can you provide the IRS with receipts and bills substantiating the cost of maintaining more than half the cost of the home? <input type="checkbox"/> utility bills <input type="checkbox"/> property tax bills <input type="checkbox"/> grocery receipts <input type="checkbox"/> rent receipts <input type="checkbox"/> mortgage interest statement <input type="checkbox"/> maintenance and repair bills <input type="checkbox"/> other household bills _____
Did you receive any non-taxable support/income? <input type="checkbox"/> Family support <input type="checkbox"/> Food stamps <input type="checkbox"/> Housing assistance <input type="checkbox"/> childcare assistance <input type="checkbox"/> other _____

Signature: \_\_\_\_\_ Date: \_\_\_\_\_