

# IRS REQUIRED QUESTIONS - DUE DILIGENCE

I (We) agreed and affirm the following:

I and my spouse if filing jointly, were not a nonresident alien for any part of the year.

I and my spouse if filing jointly, could not have been a qualifying child of another person during the year.

I and my spouse if filing jointly, had our main home in the U.S. for more than half of the year.

I and my spouse if filing jointly, are not eligible to be claimed as a dependent on anyone else's federal income tax return.

I understand that I (We) may not claim the EITC if I (We) did not live with the child for over half the year - even though the I (We) have supported the child.

I and my spouse if filing jointly, have not released the claim of any of my dependents to another taxpayer.

If a child on my tax return is over the age of 18, I (We) can provide documentation showing that the child was a full-time student of any portion of five months during the year - does not have to be consecutive months and can include high school.

If this return has dependent children claimed, I (We) have reviewed and believe I met the requirements issued by the IRS for claiming a dependent as a qualifying child on this return. I(We) have reviewed the IRS requirements by [clicking here](#).

If this return has the EITC claimed on it, I (We) have additionally reviewed and believe I (We) meet the requirements [listed here](#).

I (We) have not had any EITC, CTC/ACTC or AOTC disallowed or reduced by the IRS in a prior year.

I (We) can provide documentation, if needed, to substantiate eligibility for and the amount of the credits claimed on the return. (For earned income tax credit this would include that you have provided all income received during the year - regardless if you received a W-2 or 1099; for child tax credit this includes that you meet the requirements of a qualifying child; for education credits this includes providing the form **1098-T and being able to prove you made tuition payments during the year - student loans are deemed to be as though you paid.**)

To the best of my (our) ability I (We) believe the above to be accurate and true.

If E-signing your PIN is the last four digits of your social security number - no spaces or dashes.

Taxpayer \_\_\_\_\_ Date: \_\_\_\_\_

Spouse \_\_\_\_\_ Date: \_\_\_\_\_