

2016 Dependent Information

Dependent First Name		MI	Last Name (if different)		Suffix	SSN	Relationship	Months in home	Date of birth	
1	2	3	4	5	6	7	8			
Childcare Expense Information							2015	2016		
Qualifying childcare expenses incurred and paid in 2016								9		
Portion of qualifying expenses provided by employer								10		
TSJ	11	State	12	State codes		13				
EIC Information NOTE: Upon completion of the EIC Information section on all applicable dependent screens, go to the 8867 screen and complete Parts I and IV. Part III might also be required if no dependents have a qualifying-child status.										
14	Not eligible for EIC		Eligible for Child Tax Credit		15	Yes		No	Don't know	
Is either of the following true?						16	17			
The child is unmarried, OR										
The child is married, can be claimed as the taxpayer's dependent, and is not filing a joint return (except to claim a refund)										
Did the child live with the taxpayer in the U.S. for more than half of the year?						18	19			
Could another person qualify to claim this child?						20	21			
Answer ONLY if 13a is Yes: Child's relationship to the other person							22			
Answer ONLY if 13a is Yes: If the tiebreaker rules apply, would the child be treated as the taxpayer's qualifying child?						23	24	25		
Did you ask if there is an active Form 8332, Release/Revocation of Claim to Exemption for Child by Custodial Parent, or a similar statement, in place and, if applicable, did you attach it to the return?						26	27			
Have you determined that the taxpayer has not released the claim to another person?						28	29			
If this is not the taxpayer's son or daughter, did you ask why the parent was not claiming the child and document the answer?						30	31			
Which documents below, if any, did you rely on to determine eligibility for EIC and/or CTC for this dependent? Check all that apply Additional entries for this section can be made on screen 8867										
Residency of Qualifying Child					Disability of Qualifying Child					
32	School records or statement				45	Doctor statement				
33	Landlord or property management statement				46	Other health care provider statement				
34	Health care provider statement				47	Social services agency or program statement				
35	Medical records				48	Did not rely on any documents, made notes in file				
36	Child care provider records				49	Did not rely on any documents				
37	Placement agency statement				50 Other To document the information you acquired from the questions you asked, you can use the EIC Due Diligence - Additional Notes screen. (EIC4)					
38	Social services records or statement									
39	Place of worship statement									
40	Indian tribal official statement									
41	Employer statement									
42	Did not rely on any documents, made notes in file									
43	Did not rely on any documents									
44	Other									
Additional Information										
51	Over 18 and a student			55	Not U.S. Citizen or resident alien			60	Do NOT update to next year	
52	Over 18 and disabled			56	Other dependent			61	ITIN Special Circumstances	
53	Child lived with you			57	Not a dependent			62	IP Pin	
54	Child did NOT live with you due to divorce or separation			58	Not a dependent - HOH qualifier			63	Date of Death	
				59	Not a dependent - ACA household member (8965 purposes only)					

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2016 Preparer Due Diligence - Head of Household

Filing Status - Head of Household

The IRS could require additional information/documentation if you are divorced, legally separated, or married and did not reside with your spouse the last 6 months of the year to determine if you qualify for the head of household filing status.

1 Marital status:

1	Never married
2	Spouse deceased
3	Divorced or separated
4	Married but lived apart from spouse during the last 6 months of the year
5	Separation agreement

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

6	Divorce decree
7	Separate maintenance agreement or separation agreement

3 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 of the supporting documents verifying that your spouse did not live with you?

8	Not applicable
9	Lease agreement
10	Utility bills
11	Letter from a clergy member
12	Letter from social services
13	Other supporting documentation

If so, what type of documentation?

14

4 Can you provide the IRS with receipts and bills substantiating the cost of maintaining more than half of the cost of the home? Documentation that the IRS requires to substantiate the cost of maintaining the home includes:

15	Utility bills	18	Rent receipts or mortgage interest statement
16	Property tax bills	19	Maintenance and repair bills
17	Grocery receipts	20	Other household bills

5 Did you receive any non-taxable support/income?

21	Family support	24	Childcare assistance	
22	Food stamps	25	Other	26
23	Housing assistance			

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2016 Preparer Due Diligence - Qualifying Child

Qualifying Child SSN	1	25	49
Qualifying Child First Name	2	26	50
Qualifying Child Last Name	3	27	51

Age - Qualifying Child (complete this section only if qualifying child is over age 18)

For children over age 18 who are students or permanently and totally disabled, the following additional information and documentation should be available:

1 Children who are students	4	Not a student	28	Not a student	52	Not a student
	5		29		53	
a What school does the child attend?						
b Can you provide documentation showing that the child was a full-time student for at least 5 months? The school records need to show the dates of attendance. Months don't have to be consecutive	6		30		54	
2 Children with a permanent and total disability	7	Not disabled	31	Not disabled	55	Not disabled
	8		32		56	
a What type of disability does the child have?						
b Does the child receive SSI or other disability payments?	9		33		57	
c Do you have a letter from the child's doctor, other healthcare provider, or any social service program or agency verifying that the child is permanently and totally disabled?	10		34		58	

Relationship - Qualifying Child (complete only if relationship is other than son or daughter)

For relationships with children other than son or daughter, the following additional information and documentation should be available:

1 If the biological parent is NOT living with the child, where is the parent?	Mother	11	35	59
	Father	12	36	60
2 Adopted children:				
a Is the adoption final or pending?	13	37	61	
	14	38	62	
3 Foster children:				
a Do you have a letter from the authorized placement agency or applicable court document?	15	39	63	
4 Brother, sister, niece, nephew, grandchildren, great-grandchildren:				
a Can you provide a birth certificate that verifies your relationship to the child?	16	40	64	
5 Stepchildren or descendant of them, step-grandchildren, step-great-grandchildren:				
a Can you provide a birth certificate & marriage certificate verifying your relationship to the child?	17	41	65	

Residency - Qualifying Child

Can you provide any of the following documentation to prove that your child lived with you for more than half of the year? More than one type of documentation may be required by the IRS.

*The letter must be on official letterhead from one of the following: school, medical provider, social service agency, place of worship, or other acceptable entity. The letter must include the name of the child, name of the child's parent or guardian, child's address, and dates during the year child lived with taxpayer.

18	School records	42	School records	66	School records
19	Medical records	43	Medical records	67	Medical records
20	Letter*	44	Letter*	68	Letter*
21	Social service records	45	Social service records	69	Social service records
22	Daycare records	46	Daycare records	70	Daycare records
Daycare provider		Daycare provider		Daycare provider	
23		47		71	

Adjusted Gross Income - Qualifying Child

If you are not a parent of the qualifying child, is your AGI higher than any parent of the child?	24	48	72
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2016 Preparer Due Diligence - Income

Income

Does the income appear to be sufficient to support the taxpayer and qualifying children?

If "No," some additional inquiries might be needed

¹ Yes ² No

Taxpayers with self-employment income:

³ Not applicable

1 How long have you owned your business? ⁴

2 Can you provide any documentation to substantiate your business?

⁵	Business cards	⁸	Business/occupational license (if required)
⁶	Business stationery	⁹	Other tax returns (sales/excise, employment, etc)
⁷	Receipts or receipt book (with company header)	¹⁰	Advertisements (newspaper, flyer, yellow pages, etc)

Other (list any other documentation you can provide to substantiate your business):

¹¹

3 Who maintains the business records? ¹²

4 Do you maintain separate banking accounts for personal and business transactions? ¹³ Yes ¹⁴ No

a If "Yes," in what form were the records provided?

¹⁵

b If "No," how do you differentiate between personal and business transactions and monetary assets?

¹⁶

5 Were satisfactory records of income and expense provided? ¹⁷ Yes ¹⁸ No

a If "Yes," in what form were these records provided?

¹⁹	Accounting records	²³	Car/truck expenses
²⁰	Paid invoices/receipts	²⁴	Ledgers
²¹	Log books	²⁵	Business bank accounts
²²	Computer records		

Other (list any other forms of documentation you can provide to support your business):

²⁶

b If "No," how did you determine:

The amount of income? ²⁷

The amount of expense? ²⁸

6 Form 1099-MISC:

a Do you have any Forms 1099-MISC to support the income? ²⁹ Yes ³⁰ No

b If not, is it reasonable that the business type would not receive Form 1099-MISC? ³¹ Yes ³² No

7 Are the expenses consistent with the type of business? ³³ Yes ³⁴ No

8 Are the amounts of expense reasonable? ³⁵ Yes ³⁶ No

9 Are any expenses that are typical for this type of business missing? ³⁷ Yes ³⁸ No

10 List any other documentation you can provide related to your business:

³⁹

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