**2023**

**Required Due Diligence Questions for Certain Income Tax Positions**

**Child Tax & Other Dependent Credit**

The IRS requires tax return preparers to complete a due diligence checklist with all income tax returns that contain certain credits and deductions, including steep penalties for noncompliance. Your return qualifies for the following special credits/deductions; therefore, it is imperative you read and understand this entire document. **YOUR RETURN WILL NOT BE FINALIZED UNTIL YOU SIGN AND RETURN THIS DOCUMENT TO US.**

**CHILD TAX CREDIT:**

In order for you to qualify for this credit, your dependent child must meet **ALL** the following requirements:

* Have a social security number that is valid for employment and issued before the due date of the current year tax return
* Be your son, daughter, stepchild, eligible foster child, adopted child, brother, sister, stepbrother, stepsister, half-brother, half-sister, or a descendent of any of them
* Be under age 17 at the end of tax year or a fulltime student under the age of 24
* Did not provide greater than half of his or her own support for the year
* Lived with you for more than half of the tax year (except for temporary absences for school, vacation, medical care, or juvenile detention)
* Is claimed as a dependent on your tax return
* Does not file a joint return for the year
* Is a US citizen, national, or resident alien

If the child did not live with you greater than half of the year, even if you supported the child, you may not claim the child tax credit for that child, unless the custodial parent has released to you a claim for exemption of the child for this tax year using Form 8332 which is attached to the tax return.

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**I CERTIFY UNDER PENALTY OF PERJURY:**

* **I am able to provide documentation needed to prove that I qualify for this credit if audited by the IRS.**
* **I have never been notified by the IRS that this credit was disallowed or reduced in a previous year.**
* **I have read and understand the foregoing is true and correct.**

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**Signature Date**

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**Signature Date**