



Lawrence R. Smith, PRESIDENT
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DUE DILIGENCE CHECKLIST

**please complete prior to your tax appointment*

Client Name: _____

Are you eligible for any of the following?

- Child Tax Credit
- Earned Income Credit
- American Opportunity Credit
- Lifetime Learning Credit
- Head of Household Filing Status

If so, we as your paid preparer, must follow the Due Diligence guidelines and obtain, or at least view, substantial proof in order for you to take advantage of these tax credits on your 2019 tax return.

For the Child Tax Credit/Earned Income Credit/Head of Household filing status, we must have:

CHILD #1

Name: _____ Date of Birth: _____

Copy of SS Card: YES _____ NO _____ Copy of Birth Certificate: YES _____ NO _____

School/Medical Records showing the child's legal address? YES _____ NO _____

Can anyone else claim the child(ren)? YES _____ NO _____

- If yes, we need a signed Form 8332 from the other party stating you can claim the child(ren) for the purpose of the credit(s)

Is this child a college student? YES _____ NO _____

- If YES, for the American Opportunity Credit/Lifetime Learning Credit, we must have following information:

Do you or your dependent attend college: FULL-TIME _____ PART-TIME _____

Did you or your dependent receive Form 1098-T? YES _____ NO _____

Did you or your dependent use 529 money? YES _____ NO _____

Were you or your dependent an: UNDERGRAD _____ or GRADUATE _____ student?

You must provide a payment record from the educational institution either by:

- Cancelled checks
- Bursar record

CHILD #2

Name:_____ Date of Birth:_____

Copy of SS Card: YES_____ NO_____ Copy of Birth Certificate: YES_____ NO_____

School/Medical Records showing the child's legal address? YES_____ NO_____

Can anyone else claim the child(ren)? YES_____ NO_____

- If yes, we need a signed Form 8332 from the other party stating you can claim the child(ren) for the purpose of the credit(s)

Is this child a college student? YES_____ NO_____

- If YES, for the American Opportunity Credit/Lifetime Learning Credit, we must have following information:

Do you or your dependent attend college: FULL-TIME_____ PART-TIME_____

Did you or your dependent receive Form 1098-T? YES_____ NO_____

Did you or your dependent use 529 money? YES_____ NO_____

Were you or your dependent an: UNDERGRAD _____ or GRADUATE _____ student?

You must provide a payment record from the educational institution either by:

- Cancelled checks
- Bursar record

CHILD #3

Name:_____ Date of Birth:_____

Copy of SS Card: YES_____ NO_____ Copy of Birth Certificate: YES_____ NO_____

School/Medical Records showing the child's legal address? YES_____ NO_____

Can anyone else claim the child(ren)? YES_____ NO_____

- If yes, we need a signed Form 8332 from the other party stating you can claim the child(ren) for the purpose of the credit(s)

Is this child a college student? YES_____ NO_____

- If YES, for the American Opportunity Credit/Lifetime Learning Credit, we must have following information:

Do you or your dependent attend college: FULL-TIME _____ PART-TIME _____

Did you or your dependent receive Form 1098-T? YES_____ NO_____

Did you or your dependent use 529 money? YES_____ NO_____

Were you or your dependent an: UNDERGRAD _____ or GRADUATE _____ student?

You must provide a payment record from the educational institution either by:

- Cancelled checks
- Bursar record

CHILD #4

Name: _____ Date of Birth: _____

Copy of SS Card: YES _____ NO _____ Copy of Birth Certificate: YES _____ NO _____

School/Medical Records showing the child's legal address? YES _____ NO _____

Can anyone else claim the child(ren)? YES _____ NO _____

- If yes, we need a signed Form 8332 from the other party stating you can claim the child(ren) for the purpose of the credit(s)

Is this child a college student? YES _____ NO _____

- If YES, for the American Opportunity Credit/Lifetime Learning Credit, we must have following information:

Do you or your dependent attend college: FULL-TIME _____ PART-TIME _____

Did you or your dependent receive Form 1098-T? YES _____ NO _____

Did you or your dependent use 529 money? YES _____ NO _____

Were you or your dependent an: UNDERGRAD _____ or GRADUATE _____ student?

You must provide a payment record from the educational institution either by:

- Cancelled checks
- Bursar record

Divorced/Separated Parents, do you know the address of other parent? If so, please provide the following:

Name: _____

Address: _____

Street

City

State

Zip

I/We the taxpayers, verify that all the information provided to Cornerstone Accounting Solutions, Inc. to prepare our 2019 tax returns with the credits listed above is/are correct and true:

Taxpayer (please sign here)

Spouse (please sign here)

Date

Taxpayer (please print name here)

Spouse (please print name here)