

2017 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
a What school does the child attend?	5	29		53		
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
a What type of disability does the child have?	8	32		56		
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	
b If the adoption is pending, do you have a letter from an authorized adoption agency?	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 descendent 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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