

DUE DILIGENCE WORKSHEET

CLIENT NAME: _____

MUST BE FILLED OUT COMPLETELY BY THE CLIENT (EACH PAGE THAT APPLIES)!!

SCHEIBE ACCTG LLP CANNOT FILL THIS OUT FOR YOU

2025 DUE DILIGENCE CHECKLIST

	YES	NO	COMMENTS
Did your dependent children live with you more than half of 2025? Temporary absences for school, vacation or medical care count as time lived with you. You may not claim the earned income credit if your children did not live more than half the year with you.			
- If YES, have you released the dependency claim for 2025 for any of your children to another person (such as the other parent)? Please list which of your children you have released the dependency for 2025?			
- If NO, do you have an active Form 8332 Release/Revocation of Claim to Exemption for Child by Custodial Parent signed by the custodial parent (the parent the child lived with more than half of 2025)?			

Please provide one item from below to prove residency for each qualifying child:

***** The documents must include child's name, parents name & the household address.**

School Records, Daycare Provider Records, Social Services Records, Employer Statements, Bank Statements
or a letter on OFFICIAL LETTERHEAD from: School, medical provider, social services agency or place of worship

Was the Taxpayer, or Spouse if filing jointly, a nonresident alien for any part of the year?		
Could the Taxpayer, or Spouse if filing jointly, be a qualifying child of another person for the year?		
Was the Taxpayer's, and Spouse's if filing jointly, main home in the USA for more than half of the year?		
Is the Taxpayer, or Spouse if filing jointly, eligible to be claimed as a dependent on anyone else's federal income tax return for the year?		

DO NOT FILL OUT IF MARRIED FILING JOINTLY
ONLY FILL OUT IF CLAIMING: HEAD OF HOUSEHOLD STATUS

	YES	NO	COMMENTS
Marital Status-CHECK ONLY ONE			
Never Married	☐	☐	
Spouse Deceased	☐	☐	
Divorced or Separated	☐	☐	
Married, but lived apart from spouse during the last 6 months of the year	☐	☐	
Separation Agreement	☐	☐	
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 Head of Household status			
If you are divorced or legally separated, can you provide the IRS with any of the following documents?			
Divorce Decree	☐	☐	
Separate maintenance agreement or separation agreement	☐	☐	
If you are married, but did not reside with your spouse for the last 6 months of the year, could you provide the IRS with any of the supporting documents verifying that your spouse did not live with you, <i>if requested by the IRS?</i>			
Not Applicable	☐	☐	
Lease Agreement	☐	☐	
Utility Bills	☐	☐	
Letter from a clergy member	☐	☐	
Letter from Social Services	☐	☐	
Other supporting documentation	☐	☐	
If YES, what kind of documentation?			
Could you provide the IRS with receipts and bills substantiating the cost of maintenance more than half of the cost of the home, <i>if requested by IRS?</i> Documentation that the IRS requires to substantiate the cost of maintaining the home includes:			
Utility bills	☐	☐	
Property tax bills	☐	☐	
Grocery receipts	☐	☐	
Rent receipts or mortgage interest statement	☐	☐	
Maintenance and repair bills	☐	☐	
Other household bills			
Did you receive any non-taxable support/income?			
Family support	☐	☐	
Food stamps	☐	☐	
Housing assistance	☐	☐	
Childcare assistance	☐	☐	
Other-If so, list the types	☐	☐	