

Gateway Tax Service

DUE DILIGENCE REQUIREMENTS

Required by Gateway Tax Service to claim the following credits and/or Head of Household filing status:

EIC (Earned Income Credit) • AOC (American Opportunity Credit) • CTC (Child Tax Credit)
ACTC (Additional Child Tax Credit) • ODC (Credit for Other Dependents) • HOH (Head of Household)

QUESTIONS FOR ALL CREDITS CLAIMED

Can you provide documentation to substantiate your eligibility for the credit(s) and/or HOH filing status and the amount of each credit claimed if your return is selected for audit? YES NO

Were any of these credits disallowed or reduced in a prior year? YES NO

IF CLAIMING EARNED INCOME CREDIT (EIC)

(Skip this section if not claiming EIC)
Have you provided all required documentation for qualifying children and income verification? YES NO

IF CLAIMING CHILD TAX CREDIT (CTC/ACTC/ODC)

(Skip this section if not claiming CTC, ACTC, or ODC)

Is each qualifying person a citizen, national, or resident of the United States? YES NO

Did all children for whom you are claiming the Child Tax Credit and/or Additional Child Tax Credit reside with you for more than half the year? YES NO

Is there an active Form 8332, Release/Revocation of Claim to Exemption for Child by Custodial Parent, or a similar statement in place? YES NO N/A

Did you release the claim for exemption to another person? YES NO

IF CLAIMING AMERICAN OPPORTUNITY CREDIT (AOC)

(Skip this section if not claiming AOC)
Have you provided documentation for the American Opportunity Credit, including Form 1098-T and/or receipts for qualified tuition and related expenses? YES NO

IF CLAIMING HEAD OF HOUSEHOLD (HOH) FILING STATUS

(Skip this section if not claiming HOH)
Were you unmarried or considered unmarried on the last day of the tax year and provided more than half of the cost of keeping up a home for the year for a qualifying person? YES NO

DOCUMENTATION EXAMPLES (list not all-inclusive)

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| Residency of Qualifying Child <ul style="list-style-type: none">• School records or statement• Landlord or property management statement• Health care provider statement• Medical Records• Child care provider records• Placement agency statement• Social service records or statement• Place of worship statement | Disability of Qualifying Child <ul style="list-style-type: none">• Medical doctor's statement• Other health care provider's statement• Social services agency or programs statement Schedule C <ul style="list-style-type: none">• Business license• Forms 1099• Records of gross receipts• Summary of income• Records of expenses• Summary of expenses• Bank statements to show income and expenses | Additional Documentation <ul style="list-style-type: none">• Form 1098-T (for education credits)• Tuition receipts• Proof of residency• Birth certificates• Social Security cards• Form 8332 (custody release)• Proof of income• Self-employment records |
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SIGNATURES

Taxpayer Signature _____ Date _____

Spouse Signature (if applicable) _____ Date _____