

FORM 8867 DUE DILIGENCE 2023

If you are claiming any dependents please answer

I realize some of the questions below may be unfamiliar, but I am required to ask. I tried to limit the number of questions. I will be asking follow up questions, especially if your answer has an * next to it.

DEPENDENTS:

Your children's name(s) that are under 19 (under 24 if a full-time student):

Did the above children live with you for at least half of 2023?

YES ___ NO* ___

Did **they** provide over 1/2 of their own support?

YES* ___ NO ___

Are you going to allow a non-custodial parent to claim the children?

YES* ___ NO ___ N/A ___

Other Dependents:

Name(s)

Relationship

Did **you** provide over 1/2 their support?

YES ___ NO* ___

Were your other dependent's income below \$4700?

YES ___ NO* ___

Did the other dependent live with you for **all** of 2023?

YES ___ NO* ___

Were any of your dependents totally and permanently disabled?

YES* ___ NO ___

Were any of your dependents married?

YES* ___ NO ___

HEAD OF HOUSEHOLD:

Were you legally married as of December 31, 2023?

YES* NO

Did you provide over 1/2 the cost of keeping up your home for 2023?

YES NO*

EARNED INCOME CREDIT:

Is there anyone else that qualifies to claim your dependent?

YES* NO N/A

If you are self-employed, did you report all your income and expenses?

YES NO* N/A

In 2023, did you rely on nontaxable sources of income to make ends meet such as child support, savings, gifts or loans? Important if you are not reporting much income.

YES NO

EDUCATION CREDITS:

You must provide the form 1098T

Has the student completed the first four years of college?

YES* NO

Was the student enrolled at least half-time?

YES NO*

YES* NO

Has the student received any educational assistance (scholarships/grants)? Has the student ever been convicted of a felony for possessing or distributing a controlled substance?

YES* NO

Is the amount reported on the 1098T the correct amount paid for tuition in 2023? Please provide a copy of this form.

YES NO*

How much was paid for books and fees?

\$ _____

The following three questions must be answered by anyone claiming dependents or the above credits.

Were your children or other dependents US citizens?

YES NO* N/A

Have any of the above credits been reduced or disallowed in a previous year?

YES* NO

If your 2023 return is selected for an audit, could you substantiate the above answers?

YES NO*

The above have been answered truthfully and accurately.

Signature

Date