

2021 CHILD TAX AND OTHER DEPENDENT CREDIT

- The IRS now requires tax return preparers to complete a due diligence checklist with all income tax returns that contain certain credits and deductions, with steep penalties for noncompliance. Your return qualifies for the following special credits/deductions; therefore, it is imperative you read and understand this entire document. **YOUR RETURN WILL NOT BE FINALIZED UNTIL YOU ANSWER EACH QUESTION BELOW AND SIGN AND RETURN THIS DOCUMENT TO US.**

CHILD TAX CREDIT:

In order for you to qualify for this credit, your dependent child must meet ALL OF the following requirements:

- Be under age 18 at the end of 2021 (if 18 or older, please select tab OTHER DEPENDENT CREDIT).
- Have a social security number that is valid for employment and issued before the due date of this tax return.
- Be your son, daughter, stepchild, foster child, brother, sister, stepbrother, stepsister, half-brother, half-sister, or a descendent of any of them.
- Did not provide greater than half of his or her own support for the year.
- Lived with you for more than half of 2021 (except for temporary absences for school, vacation, medical care, or juvenile detention).
- Is claimed as a dependent on your tax return.
- Does not file a joint return for the year.
- Was a US citizen, national, or resident alien.

If the child did not live with you greater than half of the year, even if you supported the child, you may not claim the child tax credit for that child, unless the custodial parent has released to you a claim for exemption of the child for this tax year using Form 8332 which is attached to the tax return.

For children of divorced or separated parents, the child will be treated as the custodial child of the parent with whom they lived the greater number of nights during the year. If the number of nights was equal, the custodial parent is the parent with the higher adjusted gross income. An exception is if the custodial parent signed a Form 8332 to release the claim for exemption of the child for this tax year, and that form is attached to the tax return.

PLEASE ANSWER ALL OF THE FOLLOWING QUESTIONS:

- List each dependent included on your tax return who met every one of the above criteria for 2021.

- | | |
|----------|----------|
| 1. _____ | 4. _____ |
| 2. _____ | 5. _____ |
| 3. _____ | 6. _____ |

If your tax return was to be audited by the IRS, you would need to provide documentation to prove that you qualify for this credit. Would you be able to provide them with such documentation if requested? **YES** **NO**

Have you ever been notified by the IRS that this credit was disallowed or reduced in a previous year? **YES** **NO**

If you incurred any childcare expenses please provide the following information.

Amount Paid \$ _____ Provider Name _____

Provider EIN _____ Address of Provider _____

By completing this form, you acknowledge and affirm the information provided by you is complete and accurate to the best of your knowledge. You also affirm you are in no way attempting to file a fraudulent claim by providing the tax preparer with false or intentionally omitted information and documentation. You must have and retain appropriate documentation in case of an audit.