

Due Diligence Interview Worksheet

1. Who lived in the taxpayer's home during the tax year, and for how many months?

2. Who financially supported each dependent?

3. Can anyone else claim any listed dependent? Explain custody or shared-residency arrangements.

4. What records support relationship, age, residency, disability and student status?

5. Did the taxpayer receive income not shown on a tax document?

6. For self-employment, how were income and expenses tracked and substantiated?

7. Did the taxpayer, spouse or dependent have Marketplace insurance?

8. What changed from the prior-year return?

9. Were any answers incomplete, inconsistent or unusual? How were they resolved?

DOCUMENTS REVIEWED / RETAINED

PREPARER NOTES AND CONCLUSION

PREPARER NAME / PTIN

DATE

This worksheet supports - but does not replace - Form 8867, required records, reasonable inquiries, or office compliance procedures.