

Income Tax Organizer for 2025 - Page 4

Due Diligence Questionnaire

This page is required to be completed in order to claim Head of Household (HOH), Earned Income Credit (EIC), Child Tax Credit (CTC), and/or American Opportunity Tax Credit (AOTC).

Head of Household (HOH)

1	Were you unmarried on the last day of the tax year and did you provide more than half of the cost of keeping up a home for the year for a qualifying person? <i>Criteria for claiming HOH status: (1) unmarried on the last day of the tax year (2) paid more than 1/2 the cost of keeping up the household (3) have a qualifying dependent who lived with you more than 6 months</i> Please be prepared to provide documentation to substantiate this claim.	<input type="checkbox"/> Yes	<input type="checkbox"/> No
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Earned Income Credit (EIC)

2	Do you understand the rules about claiming the EIC when a child is the child of more than one qualifying taxpayer?	<input type="checkbox"/> Yes	<input type="checkbox"/> No
3	Are you aware of the "tie-breaker" rules, and has it been determined that you are, in fact, eligible to claim the EIC for said child/ children?	<input type="checkbox"/> Yes	<input type="checkbox"/> No
4	Do you know that unless you have received a Form 8332 from the custodial parent, you may not claim the EIC if the child/ children have not lived with you for over half the year, even if you have supported the child?	<input type="checkbox"/> Yes	<input type="checkbox"/> No

Child Tax Credit (CTC) / Additional Child Tax Credit (ACTC)

5	Was the Earned Income Credit, Child Tax Credit, or Additional Child Tax Credit disallowed or reduced in the previous year by the IRS?	<input type="checkbox"/> Yes	<input type="checkbox"/> No
6	Has the child lived with you for over half the year? (If "yes," skip to question 8; if "no," answer question 7)	<input type="checkbox"/> Yes	<input type="checkbox"/> No
7	Is there an active Form 8332, Release / Revocation of Claim to Exemption for Child by Custodial Parent, or similar statement in place? <i>Please attach if "yes."</i>	<input type="checkbox"/> Yes	<input type="checkbox"/> No
8	Have you released the claim to another person? If yes, you cannot claim the child tax credit.	<input type="checkbox"/> Yes	<input type="checkbox"/> No
9	Can you provide documentation to substantiate your answers? For example: daycare statements, utilities, court documents.	<input type="checkbox"/> Yes	<input type="checkbox"/> No

Education Credits

10	Can you provide proof, such as a Form 1098-T and receipts, for the qualified tuition and related expenses paid to a college or vocational school? <i>Any "billed" but unpaid expenses do not qualify. (Only include amounts PAID in 2025 for tuition, fees, books, computer equipment, etc.)</i>	<input type="checkbox"/> Yes	<input type="checkbox"/> No
11	Please circle one: Student Name _____ Freshman Sophomore Junior Senior Masters PhD Other Student Name _____ Freshman Sophomore Junior Senior Masters PhD Other Student Name _____ Freshman Sophomore Junior Senior Masters PhD Other		
12	Were any college expenses paid from funds in a 529 account or Coverdell account? If yes, please provide Form 1099-Q. If yes, how much was paid with the 529 Funds or Coverdell Funds? _____	<input type="checkbox"/> Yes	<input type="checkbox"/> No
13	Did you pay student loan interest for yourself, your spouse, or your dependent in 2025? If yes, please provide the Form 1098-E Student Loan Interest Statement.	<input type="checkbox"/> Yes	<input type="checkbox"/> No
14	Did you receive forgiveness on a qualifying federal student loan?	<input type="checkbox"/> Yes	<input type="checkbox"/> No

Gifts

15	Did you make gifts to any one person in excess of \$19,000 during the year?	<input type="checkbox"/> Yes	<input type="checkbox"/> No
16	If yes, are you splitting the gifts with your spouse?	<input type="checkbox"/> Yes	<input type="checkbox"/> No

2026 Tax Year

17	Do you anticipate your income or withholdings to be different in 2026? If yes, please explain. _____	<input type="checkbox"/> Yes	<input type="checkbox"/> No
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Comments

CHECKLIST

Please attach the original forms to document your income and expenses

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|--------------------------------------------------------------------|----------------------------------------------------------------------------------------------------|
| <input type="checkbox"/> Wages: Form W - 2 | <input type="checkbox"/> Partnerships, S- Corporations, Estates & Trusts Income: Schedule K -1s |
| <input type="checkbox"/> Retirement Income: Form 1099 - R | <input type="checkbox"/> Jury Duty |
| <input type="checkbox"/> Interest Income: Form 1099 - INT | <input type="checkbox"/> Gambling Winnings or Losses: Form W-2G |
| <input type="checkbox"/> Dividend Income: Form 1099 - DIV | <input type="checkbox"/> Cancellation of Debt: Form 1099-C |
| <input type="checkbox"/> Sale of Stocks & Bonds: Form 1099 - B | <input type="checkbox"/> Alimony Income - for divorces final before 12-31-18 |
| <input type="checkbox"/> Education Savings Withdrawal: Form 1099-Q | <input type="checkbox"/> Other Income: |
| <input type="checkbox"/> Independent Contractors: Form 1099- NEC | <input type="checkbox"/> Educator Expenses up to \$300 for Teachers (Must work at least 900 hours) |
| <input type="checkbox"/> Unemployment Compensation: Form 1099 - G | <input type="checkbox"/> Form 1099-K : Third Party Network Transactions |
| <input type="checkbox"/> State Income Tax Refund: Form 1099 - G | |
- Income and Expenses from Sole Proprietor: Schedule C** (Please provide a full list of your income and expenses as well as any new assets bought in 2025 with the cost and the purchase date, as well as any assets you sold). You are responsible for ensuring that personal expenses are segregated from business expenses and that expenses such as meals, travel, vehicle use, gifts, and related expenses are supported by necessary records required by the IRS.
- Rental Income and Expenses: Schedule E** (Please provide rental income and expenses, new assets bought in 2025 with the cost and the purchase date, sale of any old assets, fair rental days, and personal days used for the property).
- Social Security Benefits: Form 1099 - SSA**
- Farm Income: Schedule F** (Please provide a full list of income and expenses and new assets purchased in 2025 with the cost and purchase date, and sale of any old assets)

ITEMIZED DEDUCTIONS

- Medical:**
- | | |
|--------------------------------------|--------------------------------|
| Health and Dental Insurance Premiums | Nursing Home Care |
| Long-Term Care Premiums | Doctor, Dentist, Hospital, Lab |
| Prescription, Glasses, Other | Auto Mileage: |
- Real Estate Taxes: Personal Residence, Second Homes, Lots, Land**
- Sales Tax: Cars, Boats, Motorcycle, New Home Construction, or Major Home Renovations**
- State Income Taxes**
- Interest Paid:**
- Home Mortgage Interest Loan - Form 1098 Interest deductions are limited on loans up to \$750,000 after 1/1/2018
- Home Equity Loan- NO LONGER DEDUCTIBLE FOR LOANS BEGINNING AFTER 1/1/2018. UNLESS FOR HOME IMPROVEMENTS
- What were the proceeds from your home equity loan used for? _____
- Points Paid on Original Loan _____
- Points Paid on Refinance _____ Date of Refinance _____ # of years _____
- Investment Interest _____
- Charitable Contributions: Cash, Non-Cash & Charitable mileage rate is \$0.14/mile**
- Child / Dependent Care Expenses:**
- | | | | |
|--------------|-------|--------------|-------|
| Daycare Name | _____ | Federal ID # | _____ |
| Address | _____ | Amount Paid | _____ |
| | _____ | | _____ |