CHILD TAX CREDIT / OTHER DEPENDENT CREDIT

ADDITIONAL CHILD TAX CREDIT DUE DILIGENCE QUESTIONNAIRE

**This form and copies of provided documents are required to be retained by the tax professional as proof of due diligence.**

**UPDATED SUPPORTING DOCUMENTATION IS REQUIRED ‘EACH’ YEAR.**

***Notice:* If you claim the CTC, ODC, or ACTC, but you are not eligible for the credit and it is later determined that your error was due to reckless or intentional disregard of the CTC, ODC, or ACTC rules, you will not be allowed to claim any of these credits for 2 years.**

**If it is determined that your error was due to fraud, you will not be allowed to claim any of these credits for 10 years. You also may have to pay penalties.**

If your qualifying child does not have the required SSN but has another type of taxpayer identification number issued on or before the due date of your return (including extensions), you may be able to claim the ODC for that child.

The credit is worth:

* $2000 – CTC (2018-2025)
* $500 – ODC
* $1400 – ACTC (2018-2025)

A child qualifies you for the CTC if the child meets **all** the following conditions.

Please confirm:

**The child is your son, daughter, stepchild, eligible foster child, brother, sister, stepbrother, stepsister, half-brother, half-sister, or a descendant of any of them (for example, you grandchild, niece, or nephew).**

The child was under age 17 at the end of the year being filed.

**The child did not provide over half of his or her own support for the tax year.**

The child lived with you for more than half of the tax year (see Exceptions to time lived with you, later).

**The child is claimed as a dependent on your return.**

The child does not file a joint return for the year (or files it only to claim a refund of withheld income tax or estimated tax paid).

**YOU and THE CHILD were a U.S. citizen, U.S. national, or U.S. resident alien.**

**If self-employed: please provide proof of earnings and business entity:**

copy of bank statement,  1099-Misc.,  Income report,  business card,  Other

**To verify the dependent, please provide (one or more):  Copy of Birth Certificate,  Social Security Card**

**To verify the child’s residence, please provide (one or more):,  School/Daycare record,  Medical record,**

**Social Services record/statement**

**A copy of each dependent’s social security card is required, if a copy has not been provided previously!!**

**Other Notes:**

**Remote Client: PLEASE <CTRL + CLICK>:** [**>>HERE<<**](mailto:CAFENTERPRISES@OUTLOOK.COM?subject=I%20ACKNOWLEDGE%20THE%20CTC/EITC/HOH%20DUE%20DILIGENCE%20FORM%20RELATING%20TO%20MY%202020%20FEDERAL%20TAX%20RETURN.%20) **TO SHOW THAT YOU HAVE BEEN MADE AWARE OF THE REQUIREMENTS ABOVE.**

Or you may type-sign below, date and upload to your secure server folder.

Signature/Initials Date: 5-digit PIN (if used)