

Taxpayer Name: _____ Spouse Name: _____

Due Diligence for EIC, CTC, AOTC, HOH

The PATH Act extends our due diligence requirements to include returns containing the Earned Income Tax Credit, Child Tax Credit, Head of Household filing status and the American Opportunity Credit.

I (we) the undersigned affirm that if I have claimed any of the above credits, on this current year tax return, that the following statements are true:

- Tax year 2022 2023 2024
- My dependents lived with me for more than 6 months of the year, was under the age of 18 at the end of the year, or between the ages of 18 to 24, or lived away at an accredited learning institution.
- If my other dependent(s), a qualifying relative or other person, are over age 18 and not a full time student or permanently disabled, they have lived with me the entire year.
- The other dependent or qualifying relative or other person does not have income greater than \$5050.
- My dependents are unmarried (if married, are filing separately).
- No one else can claim this dependent(s).
- I have provided over half of the support for the dependents listed on this tax return or the child did not contribute more than one-half of their support for the year.
- I have paid over half the cost of maintaining a home for me and my dependents.
- Qualified education expenses were paid for the academic period for the current tax year or the first 3 months of the new tax year.
- I can verify the amounts claimed for the AOTC based on documentation received from the educational institution such as a Form 1098-T or other methods of amounts paid.
- I certify that I can provide accurate documentation verifying my relationship to the dependents listed and any other documents to prove that the dependent lived with me for more than half of the year, such as school records, medical records, daycare records, or other similar documents.

List dependents YOU are claiming for 2024

Name	Relationship	Date of Birth	Permanently Disabled?		College?	
			Y	N	Y	N
			Y	N	Y	N
			Y	N	Y	N
			Y	N	Y	N
			Y	N	Y	N
			Y	N	Y	N

Signature

Date

Print Name