

# EIC Due Diligence Assistant

(Keep for your records)

Name(s) as shown on return

Tax ID Number

## Part I All Taxpayers

<p>1 Enter preparer's name and PTIN ▶ _____</p> <p>2 Is the taxpayer's filing status married filing separately? . . . . .</p> <p style="padding-left: 40px;">▶ If you checked "Yes" on line 2, stop; the taxpayer cannot take the EIC. Otherwise, continue.</p> <p>3 Does the taxpayer (and the taxpayer's spouse if filing jointly) have a social security number (SSN) that allows him or her to work and is valid for EIC purposes? See the instructions before answering . . . . .</p> <p style="padding-left: 40px;">▶ If you checked "No" on line 3, stop; the taxpayer cannot take the EIC. Otherwise, continue.</p> <p>4 Is the taxpayer (or the taxpayer's spouse if filing jointly) filing Form 2555 or 2555-EZ (relating to the exclusion of foreign earned income)? . . . . .</p> <p style="padding-left: 40px;">▶ If you checked "Yes" on line 4, stop; the taxpayer cannot take the EIC. Otherwise, continue.</p> <p>5a Was the taxpayer (or the taxpayer's spouse) a nonresident alien for any part of 2020? . . . . .</p> <p style="padding-left: 40px;">▶ If you checked "Yes" on line 5a, go to line 5b. Otherwise, skip line 5b and go to line 6.</p> <p>b Is the taxpayer's filing status married filing jointly? . . . . .</p> <p style="padding-left: 40px;">▶ If you checked "Yes" on line 5a and "No" on line 5b, stop; the taxpayer cannot take the EIC. Otherwise, continue.</p> <p>6 Is the taxpayer's investment income more than \$3,650? . . . . .</p> <p style="padding-left: 40px;">▶ If you checked "Yes" on line 6, stop; the taxpayer cannot take the EIC. Otherwise, continue.</p> <p>7 Could the taxpayer be a qualifying child of another person for 2020? If the taxpayer's filing status is married filing jointly, check "No." . . . . .</p> <p style="padding-left: 40px;">▶ If you checked "Yes" on line 7, stop; the taxpayer cannot take the EIC. Otherwise, go to Part II or Part III, whichever applies.</p>	<p><input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p><input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p><input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p><input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p><input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p><input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p><input type="checkbox"/> Yes <input type="checkbox"/> No</p>
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Your signature	Date	Spouse's signature. If joint return, BOTH must sign.	Date
Paid preparer's signature	Date		



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## Part III Taxpayers Without a Qualifying Child

- 17 Was the taxpayer's main home, and the main home of the taxpayer's spouse if filing jointly, in the United States for more than half the year? (Military personnel on extended active duty outside the United States are considered to be living in the United States during that duty period.)

☐ Yes ☐ No

▶ If you checked "No" on line 17, stop; the taxpayer cannot take the EIC. Otherwise, continue.

- 18 Was the taxpayer, or the taxpayer's spouse if filing jointly, at least age 25 but under age 65 at the end of 2017?

☐ Yes ☐ No

▶ If you checked "No" on line 18, stop; the taxpayer cannot take the EIC. Otherwise, continue.

- 19 Is the taxpayer eligible to be claimed as a dependent on anyone else's federal income tax return for 2017? If the taxpayer's filing status is married filing jointly, check "No"

☐ Yes ☐ No

▶ If you checked "Yes" on line 19, stop; the taxpayer cannot take the EIC. Otherwise, continue.

- 20 Are the taxpayer's earned income and adjusted gross income each less than the limit that applies to the taxpayer for 2017?

☐ Yes ☐ No

▶ If you checked "No" on line 20, stop; the taxpayer cannot take the EIC. If you checked "Yes" on line 20, the taxpayer can take the EIC. If the taxpayer's EIC was reduced or disallowed for a year after 1996, see Pub. 596 to find out if Form 8862 must be filed.

## Part IV Documents Provided to You

- 21 Identify below any document that the taxpayer provided to you and that you relied on to determine the taxpayer's EIC eligibility. Check all that apply. Keep a copy of any documents you relied on. See the instructions before answering. If there is no qualifying child, check box a. If there is no disabled child, check box o.

### Residency of Qualifying Child(ren)

- ☐ a No qualifying child  
☐ b School records or statement  
☐ c Landlord or property management statement  
☐ d Healthcare provider statement  
☐ e Medical records  
☐ f Childcare provider records  
☐ g Placement agency statement  
☐ h Social services records or statement

- ☐ i Place of worship statement  
☐ j Indian tribal official statement  
☐ k Employer statement  
☐ l Other (specify) ▼

- ☐ m Did not rely on any documents, but made notes in file  
☐ n Did not rely on any documents

### Disability of Qualifying Child(ren)

- ☐ o No disabled child  
☐ p Doctor statement  
☐ q Other healthcare provider statement  
☐ r Social services agency or program statement

- ☐ s Other (specify) ▼

- ☐ t Did not rely on any documents, but made notes in file  
☐ u Did not rely on any documents

Your signature

Date

Spouse's signature. If joint return, BOTH must sign.

Date

Paid preparer's signature

Date