# Form 8867 due diligence checklist and records file

One copy per return. Fill the interview block first, tick the credit sections that apply, and file this sheet with Form 8867 and the copies you relied on.

**Client or engagement**

## Interview record (every return)

- [ ] Date and method of the interview
  *In person, by phone or by video call*
- [ ] Who provided each piece of information
  *Client, spouse or another person, by name*
- [ ] Questions asked and the client’s answers
  *Written at the time, including follow-ups*
- [ ] Social Security cards or ITIN letters for everyone on the return
  *Taxpayer, spouse and each qualifying person*

## EITC and qualifying children

- [ ] Birth certificate or placement papers for each child
  *Proves the relationship; usually checked once*
- [ ] Marriage certificate, for a stepchild
  *Links the client to the child’s parent*
- [ ] School, medical or childcare records showing the child’s address
  *Covers residency for more than half the year; ask each year*
- [ ] Lease or landlord statement naming the child
  *Another way to show where the child lived*
- [ ] Forms W-2 and 1099-NEC for earned income
  *Every job and client for the year*
- [ ] Business records for self-employment income
  *Invoices, bank deposits, expense receipts, or notes on how figures were reached*

## Child tax credit, ACTC and ODC

- [ ] Child’s SSN, valid for employment
  *Issued by the return due date*
- [ ] Client’s valid SSN, or the spouse’s on a joint return
  *Needed for the CTC or ACTC from tax year 2025; the other spouse may hold an ITIN*
- [ ] Divorce or custody decree
  *When another parent could claim the child*

- [ ] Form 8332 signed by the custodial parent
  *Only when the noncustodial parent claims the credit*
- [ ] Form 8862, if a credit was denied in a prior year
  *Required unless the denial was a math or clerical error*

## American opportunity tax credit

- [ ] Form 1098-T from the school
  *Check it against what was actually paid in the year*
- [ ] School billing statement and proof of payment
  *Tuition and required fees paid this calendar year*
- [ ] Receipts for required books and course materials
  *With the course they were required for*
- [ ] Client’s answers on prior years claimed and drug convictions
  *Recorded in the interview notes*

## Head of household

- [ ] Divorce decree, separation agreement or proof the spouse lived elsewhere
  *Shows the client was unmarried or considered unmarried*
- [ ] Rent or mortgage, utility and grocery records
  *Shows the client paid more than half the cost of the home*

## Close the file

- [ ] Signed copy of Form 8867 and the credit worksheets
  *Filed with the notes and copies above*
- [ ] Destroy date written on the file
  *Three years from the latest date in the instructions*
- [ ] Penalty year noted on the file
  *$650 per failure if filed in 2026; $665 if filed in 2027*