

# Paid preparer due diligence questionnaire (Form 8867)

EIC, CTC/ACTC/ODC, AOTC and head of household, 2026 returns filed in 2027

Prepared for the clients of (firm name)

Your name, and your spouse's if filing jointly

The preparer asks these questions in the interview and writes the client's answer next to each one. Use only the parts that match the credits on the return.

For each yes, collect the proof listed and note which document you relied on. If an answer looks incomplete or inconsistent, write the follow-up question and the reply in the notes.

The client signs at the end. Keep the signed questionnaire with Form 8867 and the worksheets.

## Interview record and household

Based on: Form 8867, Part I; 26 CFR 1.6695-2(b)(3) and (b)(4)

Taxpayer and spouse names, tax year, date of the interview and preparer name

Was the interview held in person, by phone or by video?

☐ Yes ☐ No

Has a prior-year return been prepared by someone else?

☐ Yes ☐ No

If yes, send: Prior-year federal return with all schedules

Has the IRS reduced or denied the EIC, CTC or AOTC on a prior return?

☐ Yes ☐ No

If yes, send: The IRS letter explaining the denial; Form 8862, if required

Names, birth dates and relationship of everyone who lived in the home during the year

Could another person, such as the other parent or a grandparent, also claim any child?

☐ Yes ☐ No

If yes, send: Custody order or parenting plan, if one exists

## Earned income credit: qualifying child (fill in only if it applies)

Based on: Form 8867, Part II; Publication 596

Is each child your son, daughter, stepchild, placed child, sibling or a descendant of one of them? ☐ Yes ☐ No

If yes, send: Birth certificate; Adoption or agency placement papers, if any

Was each child under 19 at year end, under 24 and a full-time student, or permanently and totally disabled? ☐ Yes ☐ No

If yes, send: Birth certificate; School enrollment letter for a student; Doctor's statement for a disability

Did each child live with you in the United States for more than half the year? ☐ Yes ☐ No

If yes, send: School, medical or childcare records showing the child's address; Landlord or property management statement

Does everyone on the return have a Social Security number valid for employment? ☐ Yes ☐ No

If yes, send: Social Security card for each person

Did you have income from a business or self-employment? ☐ Yes ☐ No

If yes, send: Forms 1099 received; Records or a summary of income and expenses; Bank statements showing business deposits

Investment income for the year, such as interest, dividends, capital gains and net rents (Publication 596 limit)

Could you, or your spouse, be the qualifying child of another taxpayer? ☐ Yes ☐ No

If you claim the credit with no qualifying child, were you at least 25 but under 65 at the end of the year? ☐ Yes ☐ No

If yes, send: Proof of date of birth

## Child tax credit and credit for other dependents (fill in only if it applies)

Based on: Form 8867, Part III; Schedule 8812 (Form 1040)

Was each child under 17 at the end of the year?

☐ Yes ☐ No

If yes, send: Birth certificate

Did each child live with you for more than half the year?

☐ Yes ☐ No

If yes, send: School, medical or childcare records showing the child's address

Does each child, and you or your spouse, have a Social Security number issued before the return due date?

☐ Yes ☐ No

If yes, send: Social Security cards

Did the child provide more than half of their own support?

☐ Yes ☐ No

Has a custodial parent signed Form 8332 or a similar release for any child?

☐ Yes ☐ No

If yes, send: Signed Form 8332; Divorce decree pages that release the claim

Is a dependent you claim for the credit for other dependents a U.S. citizen, national or resident?

☐ Yes ☐ No

If yes, send: Passport or other proof of status

## American opportunity credit (fill in only if it applies)

Based on: Form 8867, Part IV; Form 8863; Publication 970

Did the student receive Form 1098-T from the school?

☐ Yes ☐ No

If yes, send: Form 1098-T

Was the student enrolled at least half-time for at least one academic period?

☐ Yes ☐ No

If yes, send: Enrollment verification from the school

How many earlier years was the credit claimed for this student?

☐ Yes ☐ No

Has the student been convicted of a felony for possessing or distributing a controlled substance?

☐ Yes ☐ No

Did you buy books, supplies or equipment required for the course?

☐ Yes ☐ No

If yes, send: Receipts and the course requirement list

Were any expenses paid with scholarships, grants or a tax-free employer benefit?

☐ Yes ☐ No

If yes, send: Award letter or student account statement

## Head of household (fill in only if it applies)

Based on: Form 8867, Part V; Publication 501

Were you unmarried on the last day of the year?

☐ Yes ☐ No

If yes, send: Divorce decree or legal separation order, if it ended during the year

If married, did your spouse live outside your home for the last six months of the year?

☐ Yes ☐ No

If yes, send: Lease or utility bill in the spouse's name at another address

Did you pay more than half the cost of keeping up the home?

☐ Yes ☐ No

If yes, send: Rent or mortgage statements; Utility, insurance and repair bills

Who is the qualifying person, and how long did they live with you?

☐ Yes ☐ No

## Follow-up and signature

Based on: Instructions for Form 8867, Document Retention

Answers that seemed incomplete or inconsistent, or that conflict with what you already know about the client, the follow-up asked and the reply

Documents relied on, listed by name

Client signature and date: I certify these answers are true and complete

Preparer signature and date

Anything else your preparer should know