

# KONGS & SEIB, P.A.

*Certified Public Accountants*

Dan Kongs, CPA  
Patrick Seib, CPA

11059 Hauser Street  
Lenexa, Kansas 66210-3708

Phone: (913) 491-8037  
Fax: (913) 491-4899

In December 2017, President Trump signed the TCJA. One provision of the Act required an expansion to the Form 8867 to cover the Head of Household filing status, Child Tax Credit, and the American Opportunity Education Credit as well as the Earned Income Tax Credit. This form is titled "Paid Preparers Due Diligence Checklist." It requires us as preparers to ask more questions and document your answers to ensure you are in fact eligible for the credit.

Please answer the below section(s) of questions as it pertains to the credit(s) you will be receiving. Once this has been completed, at the bottom of the form, sign and date the affirmation.

## **Section I (American Opportunity Tax Credit)**

1. What post-secondary institution(s) did you or your child attend? \_\_\_\_\_
2. How much did you or your child pay in tuition and qualifying education expenses last year? Please provide documentation (Form 1098T) and statement of account or receipts showing payments and expenses.  
\_\_\_\_\_
3. If we haven't prepared your return for the last five years, how many previous years has each student claimed the American Opportunity Credit? \_\_\_\_\_
4. To your knowledge, has this credit ever been disallowed or reduced in a previous year? If so, please explain.  
\_\_\_\_\_

## **Section II (Child Tax Credit & Additional Child Tax Credit)**

1. What were your child(ren)'s ages as of December 31<sup>st</sup>? \_\_\_\_\_
2. Were all of your child(ren) US Citizens, US Nationals, or US resident aliens? If not, please explain.  
\_\_\_\_\_
3. How many months did your child(ren) live with you? \_\_\_\_\_
4. Please provide child care provider records, school records, or any other documentation that supports your child's residence with you
5. To your knowledge, has this credit ever been disallowed or reduced in a previous year? If so, please explain.  
\_\_\_\_\_

## **Section III (Head of Household Filing Status)**

1. Were you considered unmarried on the last day of the tax year and provided more than half the cost of keeping up a home for the year for a qualifying person? \_\_\_\_\_

**Section IV (Child Tax Credit & Earned Income Tax Credit)**

If a child is the qualifying child of more than one person, only one person can claim the child as a qualifying child for the Earned Income Tax Credit, Dependency Exemption for the Child, Child Tax Credit, Head of Household filing status, credit for child and dependent care expenses, and exclusion for dependent care benefits.

The other person(s) cannot take any of the six tax benefits listed above unless he or she has a different qualifying child. If they cannot agree on who claims the child as a qualifying child, and more than one person claims tax benefits using the same child, the tiebreaker rule explained below applies. *Ignore this rule if you and your spouse both claim the same qualifying child and you file a joint return.*

Under the Tiebreaker Rule, the Child is Treated as a Qualifying Child Only by:

- The parents, if they file a joint return.
- The parent, if only one of the persons is the child's parent;
- The parent with whom the child lived the longest during the tax year, if two of the persons are the child's parent and they do not file a joint return together;
- The parent with the highest adjusted gross income (AGI) if the child lived with each parent for the same amount of time during the tax years, and they do not file a joint return together;
- The person with the highest AGI, if no parent can claim the child as a qualifying child; or
- A person with the higher AGI than any parent who can claim the child as a qualifying child but does not.

You may not claim the EITC if you have not lived with the child for over half the year, even if you have supported the child.

1. Please initial that you have read the above information. \_\_\_\_\_
2. How many months did your child(ren) live with you? \_\_\_\_\_
3. How is(are) the child(ren) related to you? \_\_\_\_\_
4. At what address did the child(ren) live with you?  
\_\_\_\_\_
5. As of December 31<sup>st</sup>, were you single or married? \_\_\_\_\_
6. To your knowledge, has this credit ever been disallowed or reduced in a previous year? If so, please explain.  
\_\_\_\_\_

In the absence of the completion of the correct section(s) along with the absence of the relevant requested documentation, we will not calculate the credit(s) and will not include the credit(s) on your return.

\_\_\_\_\_  
Signature 1

\_\_\_\_\_  
Signature 2

\_\_\_\_\_  
By: (Print Name)

\_\_\_\_\_  
By: (Print Name)

\_\_\_\_\_  
Date

\_\_\_\_\_  
Date