

**JK ASSOCIATES LLC - 2017 TAX YEAR – TAX CREDITS (Education, Child, Earned Income)
AND HEAD OF HOUSEHOLD DUE DILIGENCE INTERVIEW SHEET**

Taxpayer/Spouse: _____ Date: _____

Interviewer: _____ Date: _____

The IRS requires us to ask our clients additional questions for the American Opportunity Tax Credit, Child Tax Credit, and Earned Income Tax Credit. We must also ask questions if you are filing as Head of Household. We must consistently ask these questions and document the response. If you are filling out the questionnaire yourself, please sign at the bottom.

For all Credits	Yes	No
Can you provide documentation to substantiate eligibility for, and the amount of the credits, claimed on the return?		
Were any of these credits disallowed or reduced in a previous year?		
Were you, or your spouse if filing jointly, a non-resident alien for any part of the year?		
Could you, or your spouse if filing jointly, be a qualifying child of another person for the year?		
Was your main home, and the main home of your spouse if filing jointly, in the US for more than half the year?		
Are you, or your spouse if filing jointly, eligible to be claimed as a dependent on anyone else's federal income tax return for the year?		

Dependents	
Residency	Can you provide any of the following documentation to prove your child lived with you for more than half the year? <input type="checkbox"/> school records <input type="checkbox"/> medical records <input type="checkbox"/> social service records <input type="checkbox"/> daycare records <input type="checkbox"/> official letters _____ <input type="checkbox"/> other _____
Relationship	If the biological parent is not living with the child, where is the parent? Mother _____ Father _____
	Adopted children: is the adoption final or pending? <input type="checkbox"/> Final <input type="checkbox"/> Pending with letter from adoption agency
	Foster children: do you have a letter from the authorized placement agency or applicable court document? <input type="checkbox"/> Yes <input type="checkbox"/> No
	Other relationship: can you provide birth certificates that verify your relationship to the child? <input type="checkbox"/> Yes <input type="checkbox"/> No
	Step-children: can you provide a birth certificate and marriage certificate verifying your relationship to the child? <input type="checkbox"/> Yes <input type="checkbox"/> No
	If not a parent of the child, is your AGI higher than any parent of the child? <input type="checkbox"/> Yes <input type="checkbox"/> No
Age – Dependent over 18	Students: What school does child attend? _____ Can you provide documentation showing full-time student for 5 months or more? <input type="checkbox"/> Yes <input type="checkbox"/> No
	Disability: What type of disability does the child have? _____ Does the child receive SSI or other disability payments? <input type="checkbox"/> Yes <input type="checkbox"/> No Do you have a letter from the child's doctor, health care provider, social service program or agency verifying the child is permanently and totally disabled? <input type="checkbox"/> Yes <input type="checkbox"/> No
Release	Could another taxpayer claim this child? <input type="checkbox"/> Yes <input type="checkbox"/> No Have you released the dependency claim to another person? <input type="checkbox"/> Yes <input type="checkbox"/> No Is there an active Form 8332: Release/Revocation of Claim to Exemption for Child by Custodial Parent (or similar statement) in place? <input type="checkbox"/> Yes <input type="checkbox"/> No
Explanations	Do you understand that you may not claim the Earned Income Credit if you have not lived with your child for over half the year, even if you have supported the child? <input type="checkbox"/> Yes <input type="checkbox"/> No If your child is the qualifying child of more than one taxpayer, the IRS has "tie-breaker" rules. Do you need these rules explained to you? <input type="checkbox"/> Yes <input type="checkbox"/> No

Income

Would your income appear to be sufficient to support you and your dependents? Yes No

If NO, how was the family supported? _____

Education Credits

Yes	No

Student enrolled at least half-time for one academic period at eligible institution in program leading to a degree/certificate?

Student completed first 4 years of post-secondary education before 2017

Student convicted of felony for controlled substance?

If the Hope or American Opportunity credit has been taken for this student before, list years taken:

Documents to support education credits:

1098-T AND school financial transcripts receipts cancelled checks Other _____

Head of Household Filing Status

Marital status: never married spouse deceased divorced or separated (date: _____) separation agreement
 married but lived apart from spouse during last six months of the year

If you are divorced or legally separated, can you provide the IRS with any of the following?

divorce decree separate maintenance agreement of separation agreement

If you are married but did not reside with your spouse for the last 6 months of the tax year, can you provide the IRS with any supporting documents verifying that your spouse did not live with you?

N/A lease agreement utility bills letter from a clergy member letter from social services
 other _____

Can you provide the IRS with receipts and bills substantiating the cost of maintaining more than half the cost of the home?
 utility bills property tax bills grocery receipts rent receipts mortgage interest statement
 maintenance and repair bills other household bills _____

Did you receive any non-taxable support/income?

Family support Food stamps Housing assistance childcare assistance other _____

Signature: _____ Date: _____

Digital Signature

JK ASSOCIATES, LLC, TAX & CONSULTING

2018 Extended Health Care Insurance Worksheet

Coverage Worksheet – Place an X in the box for any month with NO coverage

Individual	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Taxpayer												
Spouse												
Dependent 1												
Dependent 2												
Dependent 3												
Dependent 4												

Describe coverage for each individual in your tax household (include proof)

Individual	Type of Coverage	From (Exchange/employer/other)
Taxpayer		
Spouse		
Dependent 1		
Dependent 2		
Dependent 3		
Dependent 4		

We will calculate your Shared Responsibility Payment on your return. There may be exemptions available. Please check if any of the following apply:

<input type="checkbox"/> Religious conscience - member of a sect recognized by SSA	<input type="checkbox"/> Indian tribes
<input type="checkbox"/> Income below the income tax return filing requirement	<input type="checkbox"/> Incarceration
<input type="checkbox"/> Short coverage gap - without coverage for less than 3 months	<input type="checkbox"/> Health care sharing ministry
<input type="checkbox"/> Affordability - minimum premiums exceed 8% of your household income	<input type="checkbox"/> Persons living outside of United States
<input type="checkbox"/> Not lawfully present in the United States or non-resident alien	
<input type="checkbox"/> Hardship - must be approved by the Health Insurance Marketplace (generally for 30 days prior and 30 days following hardship event) Exemption Certificate Number: _____ (required) <ul style="list-style-type: none"> <input type="checkbox"/> Became homeless <input type="checkbox"/> Evicted in the past six months, or facing eviction or foreclosure <input type="checkbox"/> Received a shut-off notice from a utility company <input type="checkbox"/> Recently experienced domestic violence <input type="checkbox"/> Recently experienced a fire, flood, or other natural or human-caused disaster that resulted in substantial damage to your property <input type="checkbox"/> Filed bankruptcy in the last six months <input type="checkbox"/> Incurred unreimbursed medical expenses in the last 24 months that resulted in substantial debt <input type="checkbox"/> Experienced unexpected increases in essential expenses due to caring for an ill, disabled, or aging family member 	

	YES	NO
Were you eligible for (even if you did not receive) Medicare, Medicaid or other state or local health insurance program?		
Were you eligible for (even if you did not receive) health care coverage through the taxpayer or spouse's employer?		
Do any dependents in your tax household have income?		

Signature: _____ Date: _____