

# IRS e-file Signature Authorization

OMB No. 1545-0074

<sup>a</sup> ERO must obtain and retain completed Form 8879.  
<sup>a</sup> Go to [www.irs.gov/Form8879](http://www.irs.gov/Form8879) for the latest information.

Submission Identification Number (SID)

Taxpayer's name VYSHNAVI BALAJANDAN	Social security number 732 21-4303
Spouse's name VIMAL ANANTHAN	Spouse's social security number 45 47-243

# DO NOT FILE

## Part I Tax Return Information — Tax Year Ending December 31, (Enter year you are authorizing.)

Enter whole dollars only on lines 1 through 5.

Note: Form 1040-SS filers use line 4 only. Leave lines 1, 2, 3, and 5 blank.

1	Adjusted gross income	1	72,101.
2	Total tax	2	4,784.
3	Federal income tax withheld from Form(s) W-2 and Form(s) 1099	3	4,572.
4	Amount you want refunded to you	4	2,188.
5	Amount you owe	5	

## Part II Taxpayer Declaration and Signature Authorization (Be sure you get and keep a copy of your return)

Under penalties of perjury, I declare that I have examined a copy of the income tax return (original or amended) I am now authorizing, and to the best of my knowledge and belief, it is true, correct, and complete. I further declare that the amounts in Part I above are the amounts from the income tax return (original or amended) I am now authorizing. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send my return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission, (b) the reason for any delay in processing the return or refund, and (c) the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an ACH electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of my federal taxes owed on this return and/or a payment of estimated tax, and the financial institution to debit the entry to this account. This authorization is to remain in full force and effect until I notify the U.S. Treasury Financial Agent to terminate the authorization. To revoke (cancel) a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537. Payment cancellation requests must be received no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I further acknowledge that the personal identification number (PIN) below is my signature for the income tax return (original or amended) I am now authorizing and, if applicable, my Electronic Funds Withdrawal Consent.

Taxpayer's PIN: check one box only

I authorize GLOBAL TAXES LLC to enter or generate my PIN  as my signature on the income tax return (original or amended) I am now authorizing.

# FORM NOT FINAL

I will enter my PIN as my signature on the income tax return (original or amended) I am now authorizing. Check this box only if you are entering your own PIN and your return is filed using the Practitioner PIN method. The ERO must complete Part III below.

Yoursignature  Date 01/27/21

Spouse's PIN: check one box only

I authorize GLOBAL TAXES LLC to enter or generate my PIN  as my signature on the income tax return (original or amended) I am now authorizing.

I will enter my PIN as my signature on the income tax return (original or amended) I am now authorizing. Check this box only if you are entering your own PIN and your return is filed using the Practitioner PIN method. The ERO must complete Part III below.

Spouse's signature  Date 01/27/21

### Practitioner PIN Method Returns Only—continue below

## Part III Certification and Authentication — Practitioner PIN Method Only

ERO's EFIN/PIN. Enter your six-digit EFIN followed by your five-digit self-selected PIN.

I certify that the above numeric entry is my PIN, which is my signature for the electronic individual income tax return (original or amended) I am now authorized to file for tax year indicated above for the taxpayer(s) indicated above. I confirm that I am submitting this return in accordance with the requirements of the Practitioner PIN method and Pub. 1345, Handbook for Authorized IRS e-file Providers of Individual Income Tax Returns.

# DO NOT FILE

ERO's signature  Date

ERO Must Retain This Form — See Instructions  
Don't Submit This Form to the IRS Unless Requested To Do So

Filing Status [ ] Single [X] Married filing jointly [ ] Married filing separately (MFS) [ ] Head of household (HOH) [ ] Qualifying widow(er) (QW)
Check only one box. If you checked the MFS box, enter the name of your spouse. If you checked the HOH or QW box, enter the child's name if the qualifying person is a child but not your dependent a

Your first name and middle initial: VYSHNAVI, Last name: BALASUNDARA, Your social security number: 732-21-4303
If joint return, spouse's first name and middle initial: VIMAL, Last name: ANANTHAKANNAN, Spouse's social security number: 475-47-8243
Home address (number and street): 9827 N MACARTHUR BLVD, Apt. no.: 1316
City, town, or post office: Irving, State: TX, ZIP code: 75063
Foreign country name, Foreign province/state/county, Foreign postal code

At any time during 2020, did you receive, sell, send, exchange, or otherwise acquire any financial interest in any virtual currency? [ ] Yes [X] No

Standard Deduction Someone can claim: [ ] You as a dependent [ ] Your spouse as a dependent
[ ] Spouse itemizes on a separate return or you were a dual-status alien

Age/Blindness You: [ ] Were born before January 2, 1956 [ ] Are blind Spouse: [ ] Was born before January 2, 1956 [ ] Is blind

Table with 6 columns: (1) First name, Last name, (2) Social security number, (3) Relationship to you, (4) Child tax credit, Credit for other dependents. Row 1: VIRUTHI, VIMAL, 968-92-9732, Daughter, [ ], [X]

Main tax calculation table with 15 rows. Line 1: 79,101. Line 8: -6,750. Line 9: 72,351. Line 10c: 250. Line 11: 72,101. Line 12: 24,800. Line 14: 24,800. Line 15: 47,301.

For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see separate instructions.

16	Tax (see instructions). Check if any from Form(s): 1 <input type="checkbox"/> 8814 2 <input type="checkbox"/> 4972 3 <input type="checkbox"/> _____	16	5,284.
17	Amount from Schedule 2, line 3	17	
18	Add lines 16 and 17	18	5,284.
19	Child tax credit or credit for other dependents	19	500.
20	Amount from Schedule 3, line 7	20	
21	Add lines 19 and 20	21	500.
22	Subtract line 21 from line 18. If zero or less, enter -0-	22	4,784.
23	Other taxes, including self-employment tax, from Schedule 2, line 10	23	0.
24	Add lines 22 and 23. This is your total tax a	24	4,784.
25	Federal income tax withheld from:		
a	Form(s) W-2	25a	4,572.
b	Form(s) 1099	25b	
c	Other forms (see instructions)	25c	
d	Add lines 25a through 25c	25d	4,572.
26	2020 estimated tax payments and amount applied from 2019 return	26	
27	Earned income credit (EIC) No	27	
28	Additional child tax credit. Attach Schedule 8812	28	
29	American opportunity credit from Form 8863, line 8	29	
30	Recovery rebate credit. See instructions	30	2,400.
31	Amount from Schedule 3, line 13	31	
32	Add lines 27 through 31. These are your total other payments and refundable credits a	32	2,400.
33	Add lines 25d, 26, and 32. These are your total payments a	33	6,972.

• If you have a qualifying child, attach Sch. EIC.  
• If you have nontaxable combat pay, see instructions.

Refund

34	If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you overpaid	34	2,188.
35a	Amount of line 34 you want refunded to you. If Form 8888 is attached, check here a <input type="checkbox"/>		2,188.
35a	Direct deposit? See instructions. <input checked="" type="checkbox"/> Checking <input type="checkbox"/> Savings		
a b	Routing number 1 1 1 0 0 0 0 2 5 a c Type: Checking Savings		
a d	Account number 4 8 8 0 6 0 4 2 1 6 6 5		

Amount You Owe

For details on how to pay, see instructions.

36	Amount of line 34 you want applied to your 2021 estimated tax a	36	
37	Subtract line 33 from line 24. This is the amount you owe now a	37	
38	Estimated tax penalty (see instructions) a	38	

Third Party Designee

Do you want to allow another person to discuss this return with the IRS? See instructions a  Yes. Complete below.  No

Designee's name a Phone no. a Personal identification number (PIN) a

Sign Here

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and

Joint return? See instructions. Keep a copy for your records.

Your signature	Date	Your occupation	If the IRS sent you an Identity Protection PIN, enter it here (see inst.) a
Spouse's signature. If a joint return, both must sign.	Date	Spouse's occupation	If the IRS sent your spouse an Identity Protection PIN, enter it here (see inst.) a
Phone no.	Email address		

Paid Preparer Use Only

Preparer's name	Preparer's signature	Date	PTIN	Check if: <input type="checkbox"/> Self-employed
SYAM PRIYA RAM SAGAR GUPTA TALLAM	SYAM PRIYA RAM SAGAR GUPTA TALLAM	01/26/2021	P02082703	
Firm's name a	Firm's address a			Phone no. (678) 965-9522
GLOBAL TAXES LL	2530 Pebble Creek Ln Cumming GA			Firm's EIN a 30-1017196

# Additional Income and Adjustments to Income

<sup>a</sup> Attach to Form 1040, 1040-SR, or 1040-NR.  
<sup>a</sup> Go to [www.irs.gov/Form1040](http://www.irs.gov/Form1040) for instructions and the latest information.

Name(s) shown on Form 1040, 1040-SR, or 1040-NR VYSHNAVI BALASUNDARA & VIMAL ANANTHAKANNAN	Your social security number 732-21-4303
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### Part I Additional Income

1 Taxable refunds, credits, or offsets of state and local income taxes . . . . .	1	
2a Alimony received . . . . .	2a	
b Date of original divorce or separation agreement (see instructions) <sup>a</sup> _____		
3 Business income or (loss). Attach Schedule C . . . . .	3	
4 Other gains or (losses). Attach Form 4797 . . . . .	4	
5 Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E	5	-6,750.
6 Farm income or (loss). Attach Schedule F . . . . .	6	
7 Unemployment compensation . . . . .	7	
8 Other income. List type and amount <sup>a</sup> _____	8	
9 Combine lines 1 through 8. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 8 . . . . .	9	-6,750.

### Part II Adjustments to Income

10 Educator expenses . . . . .	10	
11 Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 . . . . .	11	
12 Health savings account deduction. Attach Form 8889 . . . . .	12	
13 Moving expenses for members of the Armed Forces. Attach Form 3903 . . . . .	13	
14 Deductible part of self-employment tax. Attach Schedule SE . . . . .	14	
15 Self-employed SEP, SIMPLE, and qualified plans . . . . .	15	
16 Self-employed health insurance deduction . . . . .	16	
17 Penalty on early withdrawal of savings . . . . .	17	
18a Alimony paid . . . . .	18a	
b Recipient's SSN . . . . . <sup>a</sup> _____		
c Date of original divorce or separation agreement (see instructions) <sup>a</sup> _____		
19 IRA deduction . . . . .	19	
20 Student loan interest deduction . . . . .	20	
21 Tuition and fees deduction. Attach Form 8917 . . . . .	21	
22 Add lines 10 through 21. These are your adjustments to income. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 10a . . . . .	22	

SCHEDULE E  
(Form 1040)

**Supplemental Income and Loss**

OMB No. 1545-0074

(From rental real estate, royalties, partnerships, S corporations, estates, trusts, REMICs, etc.)

**2020**

Department of the Treasury  
Internal Revenue Service (99)

<sup>a</sup> Attach to Form 1040, 1040-SR, 1040-NR, or 1041.

<sup>a</sup> Go to [www.irs.gov/ScheduleE](http://www.irs.gov/ScheduleE) for instructions and the latest information.

Attachment  
Sequence No. 13

Name(s) shown on return

Your social security number

VYSHNAVI BALASUNDARA & VIMAL ANANTHAKANNAN

732-21-4303

**Part I** Income or Loss From Rental Real Estate and Royalties Note: If you are in the business of renting personal property, use Schedule C. See instructions. If you are an individual, report farm rental income or loss from Form 4835 on page 2, line 40.

A Did you make any payments in 2020 that would require you to file Form(s) 1099? See instructions  Yes  No  
 B If "Yes," did you or will you file required Form(s) 1099?  Yes  No

1a	Physical address of each property (street, city, state, ZIP code)				
A	GANDHI NAGAR HYDERABAD TELANGANA IN 500046				
B					
C					
1b	Type of Property (from list below)	2 For each rental real estate property listed above, report the number of fair rental and personal use days. Check the QJV box only if you meet the requirements to file as a qualified joint venture. See instructions.	Fair Rental Days	Personal Use Days	QJV
A	3		365	0	<input type="checkbox"/>
B					<input type="checkbox"/>
C					<input type="checkbox"/>

Type of Property:

- 1 Single Family Residence      3 Vacation/Short-Term Rental      5 Land      7 Self-Rental
- 2 Multi-Family Residence      4 Commercial      6 Royalties      8 Other (describe)

Income:	Properties:	A	B	C
3 Rents received	3	600.		
4 Royalties received	4			
<b>Expenses:</b>				
5 Advertising	5			
6 Auto and travel (see instructions)	6	350.		
7 Cleaning and maintenance	7			
8 Commissions	8			
9 Insurance	9			
10 Legal and other professional fees	10			
11 Management fees	11	400.		
12 Mortgage interest paid to banks, etc. (see instructions)	12			
13 Other interest	13	6,200.		
14 Repairs	14	400.		
15 Supplies	15			
16 Taxes	16			
17 Utilities	17			
18 Depreciation expense or depletion	18			
19 Other (list) <sup>a</sup>	19			
20 Total expenses. Add lines 5 through 19	20	7,350.		
21 Subtract line 20 from line 3 (rents) and/or 4 (royalties). If result is a (loss), see instructions to find out if you must file Form 6198	21	-6,750.		
22 Deductible rental real estate loss after limitation, if any, on Form 8582 (see instructions)	22	(-6,750.)		
23a Total of all amounts reported on line 3 for all rental properties	23a	600.		
b Total of all amounts reported on line 4 for all royalty properties	23b			
c Total of all amounts reported on line 12 for all properties	23c			
d Total of all amounts reported on line 18 for all properties	23d			
e Total of all amounts reported on line 20 for all properties	23e	7,350.		
24 Income. Add positive amounts shown on line 21. Do not include any losses	24			
25 Losses. Add royalty losses from line 21 and rental real estate losses from line 22. Enter total losses here.	25	(6,750.)		
26 Total rental real estate and royalty income or (loss). Combine lines 24 and 25. Enter the result here. If Parts II, III, IV, and line 40 on page 2 do not apply to you, also enter this amount on Schedule 1 (Form 1040), line 5. Otherwise, include this amount in the total on line 41 on page 2	26	-6,750.		

For Paperwork Reduction Act Notice, see the separate instructions.

Schedule E (Form 1040) 2020

# Health Savings Accounts (HSAs)

**2020**

Attachment  
 Sequence No. 52

<sup>a</sup> Attach to Form 1040, 1040-SR, or 1040-NR.  
<sup>a</sup> Goto [www.irs.gov/Form8889](http://www.irs.gov/Form8889) for instructions and the latest information.

Name(s) shown on Form 1040, 1040-SR, or 1040-NR  
 VYSHNAVI BALASUNDARA

Social security number of HSA beneficiary. If both spouses have HSAs, see instructions <sup>a</sup> 732-21-4303

**Before you begin:** Complete Form 8853, Archer MSAs and Long-Term Care Insurance Contracts, if required.

**Part I** HSA Contributions and Deduction. See the instructions before completing this part. If you are filing jointly and both you and your spouse each have separate HSAs, complete a separate Part I for each spouse.

1	Check the box to indicate your coverage under a high-deductible health plan (HDHP) during 2020. See instructions . . . . .	<input type="checkbox"/> Self-only <input checked="" type="checkbox"/> Family
2	HSA contributions you made for 2020 (or those made on your behalf), including those made from January 1, 2021, through April 15, 2021, that were for 2020. Do not include employer contributions, contributions through a cafeteria plan, or rollovers. See instructions . . . . .	2 0.
3	If you were under age 55 at the end of 2020 and, on the first day of every month during 2020, you were, or were considered, an eligible individual with the same coverage, enter \$3,550 (\$7,100 for family coverage). All others, see the instructions for the amount to enter . . . . .	3 7,100.
4	Enter the amount you and your employer contributed to your Archer MSAs for 2020 from Form 8853, lines 1 and 2. If you or your spouse had family coverage under an HDHP at any time during 2020, also include any amount contributed to your spouse's Archer MSAs . . . . .	4 0.
5	Subtract line 4 from line 3. If zero or less, enter -0- . . . . .	5 7,100.
6	Enter the amount from line 5. But if you and your spouse each have separate HSAs and had family coverage under an HDHP at any time during 2020, see the instructions for the amount to enter . . . . .	6 7,100.
7	If you were age 55 or older at the end of 2020, married, and you or your spouse had family coverage under an HDHP at any time during 2020, enter your additional contribution amount. See instructions . . . . .	7
8	Add lines 6 and 7 . . . . .	8 7,100.
9	Employer contributions made to your HSAs for 2020 . . . . .	9 3,540.
10	Qualified HSA funding distributions . . . . .	10

**FORM NOT FINAL**

11	Add lines 9 and 10 . . . . .	11 3,540.
12	Subtract line 11 from line 8. If zero or less, enter -0- . . . . .	12 3,560.
13	HSA deduction. Enter the smaller of line 2 or line 12 here and on Schedule 1 (Form 1040), Part II, line 12 . . . . . Caution: If line 2 is more than line 13, you may have to pay an additional tax. See instructions.	13 0.

**HSA Distributions.** If you are filing jointly and both you and your spouse each have separate HSAs, complete a separate Part II for each spouse.

14a	Total distributions you received in 2020 from all HSAs (see instructions) . . . . .	14a
b	Distributions included on line 14a that you rolled over to another HSA. Also include any excess contributions (and the earnings on those excess contributions) included on line 14a that were withdrawn by the due date of your return. See instructions . . . . .	14b
c	Subtract line 14b from line 14a . . . . .	14c
15	Qualified medical expenses paid using HSA distributions (see instructions) . . . . .	15
16	Taxable HSA distributions. Subtract line 15 from line 14c. If zero or less, enter -0-. Also, include this amount in the total on Schedule 1 (Form 1040), Part I, line 8, and enter "HSA" and the amount on the dotted line . . . . .	16
17a	If any of the distributions included on line 16 meet any of the Exceptions to the Additional 20% Tax (see instructions), check here . . . . . <sup>a</sup> <input type="checkbox"/>	
b	Additional 20% tax (see instructions). Enter 20% (0.20) of the distributions included on line 16 that are subject to the additional 20% tax. Also, include this amount in the total on Schedule 2 (Form 1040), Part II, line 8; check box c and enter "HSA" and the amount on the line next to the box . . . . .	17b

**Part III** Income and Additional Tax for Failure To Maintain HDHP Coverage. See the instructions before completing this part. If you are filing jointly and both you and your spouse each have separate HSAs, complete a separate Part III for each spouse.

18	Last-month rule . . . . .	18
19	Qualified HSA funding distribution . . . . .	19
20	Total income. Add lines 18 and 19. Include this amount on Schedule 1 (Form 1040), Part III, line 8, and enter "HSA" and the amount on the dotted line . . . . .	20
21	Additional tax. Multiply line 20 by 10% (0.10). Include this amount in the total on Schedule 2 (Form 1040), Part II, line 8; check box c and enter "HDHP" and the amount on the line next to the box . . . . .	21

# DO NOT FILE

For Paperwork Reduction Act Notice, see your tax return instructions.

**BAA** REV 01/15/21 PRO

Form **8889** (2020)



8867

Form

# Paid Preparer's Due Diligence Checklist

OMB No. 1545-0074

Earned Income Credit (EIC), American Opportunity Tax Credit (AOTC), Child Tax Credit (CTC) (including the Additional Child Tax Credit (ACTC) and Credit for Other Dependents (ODC)), and Head of Household (HOH) Filing Status

# 2020

Department of the Treasury  
Internal Revenue Service

To be completed by preparer and filed with Form 1040, 1040-SR, 1040-NR, 1040-PR, or 1040-SS.  
Go to [www.irs.gov/Form8867](http://www.irs.gov/Form8867) for instructions and the latest information.

Attachment Sequence No. 70

Taxpayer name(s) shown on return

Taxpayer identification number

VYSHNAVI BALASUNDARA & VIMAL ANANTHAKANNAN

732-21-4303

Enter preparer's name and PTIN

SYAM PRIYA RAM SAGAR GUPTA TALLAM

P02082703

## Part I Due Diligence Requirements

Please check the appropriate box for the credit(s) and/or HOH filing status claimed on the return and complete the related Parts I-V for the benefit(s) claimed (check all that apply).  EIC  CTC/ACTC/ODC  AOTC  HOH

	Yes	No	N/A
1 Did you complete the return based on information for tax year 2020 provided by the taxpayer or reasonably obtained by you?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
2 If credits are claimed on the return, did you complete the applicable EIC and/or CTC/ACTC/ODC worksheets found in the Form 1040, 1040-SR, 1040-NR, 1040-PR, or 1040-SS instructions, and/or the AOTC worksheet found in the Form 8863 instructions, or your own worksheet(s) that provides the same information, and all related forms and schedules for each credit claimed?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
3 Did you satisfy the knowledge requirement? To meet the knowledge requirement, you must do both of the following. • Interview the taxpayer, ask questions, and contemporaneously document the taxpayer's responses to determine that the taxpayer is eligible to claim the credit(s) and/or HOH filing status. • Review information to determine that the taxpayer is eligible to claim the credit(s) and/or HOH filing status and to figure the amount(s) of any credit(s)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
4 Did any information provided by the taxpayer or a third party for use in preparing the return, or information reasonably known to you, appear to be incorrect, incomplete, or inconsistent? (If "Yes," answer questions 4a and 4b. If "No," go to question 5.)	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
a Did you make reasonable inquiries to determine the correct, complete, and consistent information?	<input type="checkbox"/>	<input type="checkbox"/>	
b Did you contemporaneously document your inquiries? (Documentation should include the questions you asked, whom you asked, when you asked, the information that was provided, and the impact the information had on your preparation of the return.)	<input type="checkbox"/>	<input type="checkbox"/>	
5 Did you satisfy the record retention requirement? To meet the record retention requirement, you must keep a copy of your documentation referenced in 4b, a copy of this Form 8867, a copy of any applicable worksheet(s), a record of how, when, and from whom the information used to prepare Form 8867 and any applicable worksheet(s) was obtained, and a copy of any document(s) provided by the taxpayer that you relied on to determine eligibility for the credit(s) and/or HOH filing status or to figure the amount(s) of the credit(s) List those documents provided by the taxpayer, if any, that you relied on: _____ _____ _____	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
6 Did you ask the taxpayer whether he/she could provide documentation to substantiate eligibility for the credit(s) and/or HOH filing status and the amount(s) of any credit(s) claimed on the return if his/her return is selected for audit?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
7 Did you ask the taxpayer if any of these credits were disallowed or reduced in a previous year? (If credits were disallowed or reduced, go to question 7a; if not, go to question 8.)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
a Did you complete the required recertification Form 8862?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
8 If the taxpayer is reporting self-employment income, did you ask questions to prepare a complete and correct Schedule C (Form 1040)?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

For Paperwork Reduction Act Notice, see separate instructions.

REV 01/15/21 PRO

Form 8867 (2020)



**Part II Due Diligence Questions for Returns Claiming EIC (If the return does not claim EIC, go to Part III.)**

	Yes	No	N/A
9a Have you determined that the taxpayer is eligible to claim the EIC for the number of qualifying children claimed, or is eligible to claim the EIC without a qualifying child? (If the taxpayer is claiming the EIC and does not have a qualifying child, go to question 10.)	<input type="checkbox"/>	<input type="checkbox"/>	
b Did you ask the taxpayer if the child lived with the taxpayer for over half of the year, even if the taxpayer has supported the child the entire year?	<input type="checkbox"/>	<input type="checkbox"/>	
c Did you explain to the taxpayer the rules about claiming the EIC when a child is the qualifying child of more than one person (tiebreaker rules)?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

**Part III Due Diligence Questions for Returns Claiming CTC/ACTC/ODC (If the return does not claim CTC, ACTC, or ODC, go to Part IV.)**

	Yes	No	N/A
10 Have you determined that each qualifying person for the CTC/ACTC/ODC is the taxpayer's dependent who is a citizen, national, or resident of the United States?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
11 Did you explain to the taxpayer that he/she may not claim the CTC/ACTC if the taxpayer has not lived with the child for over half of the year, even if the taxpayer has supported the child, unless the child's custodial parent has released a claim to exemption for the child?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
12 Did you explain to the taxpayer the rules about claiming the CTC/ACTC/ODC for a child of divorced or separated parents (or parents who live apart), including any requirement to attach a Form 8332 or similar statement to the return?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

**Part IV Due Diligence Questions for Returns Claiming AOTC (If the return does not claim AOTC, go to Part V.)**

	Yes	No
13 Did the taxpayer provide substantiation for the credit, such as a Form 1098-T and/or receipts for the qualified tuition and related expenses for the claimed AOTC?	<input type="checkbox"/>	<input type="checkbox"/>

**Part V Due Diligence Questions for Claiming HOH (If the return does not claim HOH filing status, go to Part VI.)**

	Yes	No
14 Have you determined that the taxpayer was unmarried or considered unmarried on the last day of the tax year and provided more than half of the cost of keeping up a home for the year for a qualifying person?	<input type="checkbox"/>	<input type="checkbox"/>

**Part VI Eligibility Certification**

- a You will have complied with all due diligence requirements for claiming the applicable credit(s) and/or HOH filing status on the return of the taxpayer identified above if you:
- A. Interview the taxpayer, ask adequate questions, contemporaneously document the taxpayer's responses on the return or in your notes, review adequate information to determine if the taxpayer is eligible to claim the credit(s) and/or HOH filing status and to figure the amount(s) of the credit(s);
  - B. Complete this Form 8867 truthfully and accurately and complete the actions described in this checklist for any applicable credit(s) claimed and HOH filing status, if claimed;
  - C. Submit Form 8867 in the manner required; and
  - D. Keep all five of the following records for 3 years from the latest of the dates specified in the Form 8867 instructions under *Document Retention*.
    1. A copy of this Form 8867.
    2. The applicable worksheet(s) or your own worksheet(s) for any credit(s) claimed.
    3. Copies of any documents provided by the taxpayer on which you relied to determine the taxpayer's eligibility for the credit(s) and/or HOH filing status and to figure the amount(s) of the credit(s).
    4. A record of how, when, and from whom the information used to prepare this form and the applicable worksheet(s) was obtained.
    5. A record of any additional information you relied upon, including questions you asked and the taxpayer's responses, to determine the taxpayer's eligibility for the credit(s) and/or HOH filing status and to figure the amount(s) of the credit(s).

a If you have not complied with all due diligence requirements, you may have to pay a \$540 penalty for each failure to comply related to a claim of an applicable credit or HOH filing status.

	Yes	No
15 Do you certify that all of the answers on this Form 8867 are, to the best of your knowledge, true, correct, and complete?	<input checked="" type="checkbox"/>	<input type="checkbox"/>