Form **8879**

(Rev. January 2021)

Department of the Treasury Internal Revenue Service

IRS e-file Signature Authorization

▶ ERO must obtain and retain completed Form 8879.

► Go to www.irs.gov/Form8879 for the latest information.

OMB No. 1545-0074

Submission Identification Number (SID)	
Taxpayer's name	Social security number
SATHISH KUMAR RAMASAMY	098-08-2343
Spouse's name	Spouse's social security number
VEENA BABU	697-22-6597
Part I Tax Return Information — Tax Year Ending December 31, 2022	2 (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	
2 Total tax	
3 Federal income tax withheld from Form(s) W-2 and Form(s) 1099	
4 Amount you want refunded to you	
5 Amount you owe	
Part II Taxpayer Declaration and Signature Authorization (Be sure you go Under penalties of perjury, I declare that I have examined a copy of the income tax return (original or a	
my knowledge and belief, it is true, correct, and complete. I further declare that the amounts in Pareturn (original or amended) I am now authorizing. I consent to allow my intermediate service provide to send my return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason any delay in processing the return or refund, and (c) the date of any refund. If applicable, I author Agent to initiate an ACH electronic funds withdrawal (direct debit) entry to the financial institution acc payment of my federal taxes owed on this return and/or a payment of estimated tax, and the financial authorization is to remain in full force and effect until I notify the U.S. Treasury Financial Agent to payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537. Payment cancella business days prior to the payment (settlement) date. I also authorize the financial institutions involv taxes to receive confidential information necessary to answer inquiries and resolve issues related personal identification number (PIN) below is my signature for the income tax return (original or ame Electronic Funds Withdrawal Consent.	or, transmitter, or electronic return originator (ERO) on for rejection of the transmission, (b) the reasorize the U.S. Treasury and its designated Financia count indicated in the tax preparation software for a institution to debit the entry to this account. This terminate the authorization. To revoke (cancel) a ation requests must be received no later than 2 ed in the processing of the electronic payment of to the payment. I further acknowledge that the
Taxpayer's PIN: check one box only	
	enerate my PIN 8 2 3 4 3 as my
ERO firm name signature on the income tax return (original or amended) I am now authorizing.	Enter five digits, but don't enter all zeros
I will enter my PIN as my signature on the income tax return (original or amended if you are entering your own PIN and your return is filed using the Practitioner P below.	
Your signature ▶	Pate ▶
Spouse's PIN: check one box only	. 500 6 5 0 5
▼ I authorize GLOBAL TAXES LLC to enter or graph of the second	enerate my PIN 2 6 5 9 7 as my Enter five digits, but
signature on the income tax return (original or amended) I am now authorizing.	don't enter all zeros
I will enter my PIN as my signature on the income tax return (original or amended if you are entering your own PIN and your return is filed using the Practitioner P below.	
Spouse's signature ▶ □	Date ►
Practitioner PIN Method Returns Only—continue	
Part III Certification and Authentication — Practitioner PIN Method Only	0.000
ERO's EFIN/PIN. Enter your six-digit EFIN followed by your five-digit self-selected PIN.	2 2 2 4 9 6 6 1 9 8 9 Don't enter all zeros
I certify that the above numeric entry is my PIN, which is my signature for the electronic individual i authorized to file for tax year indicated above for the taxpayer(s) indicated above. I confirm that I requirements of the Practitioner PIN method and Pub. 1345 , Handbook for Authorized IRS <i>e-file</i> Provi	am submitting this return in accordance with the
ERO's signature ▶ □	Date ►
ERO Must Retain This Form — See Instruct	tions

Don't Submit This Form to the IRS Unless Requested To Do So

Department of the Treasury—Internal Revenue Service
U.S. Individual Income Tax Return

2022	
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OMB No. 1545-0074

IRS Use Only-Do not write or staple in this space.

Filing Status		Single 🔀 Ma	arried filing joir	ntly 🗌 Mar	rried filing separately (I	ИFS)	Head of	house	hold (HOH)		fying survi	ving
Check only one box.	If you	u checked the	MES hox ent	er the name o	of your spouse. If you c	heck	red the HOH or	088	hox enter	r the c		se (QSS) name if the	aualifyina
one box.		on is a child bu			n your opouse. It you o	iicoi		QOO	box, crito	1 1110 0	Jillia 5	name ii tik	o qualityinig
Your first name	and mi	ddle initial		Last	name					Y	our soc	ial security	number
SATHISH KUMAR				MASAMY						098-08-2343			
If joint return, spouse's first name and middle initial				name						Spouse's social security numbe			
VEENA			BAE						'	697-22-6597			
	numbe	r and street). If y	ou have a P.O.						Apt. no.				n Campaign
		E HILL RD		,								ere if you,	
		ce. If you have a		s, also complete	e spaces below.	Sta	ate	ZIP c	ode 🛦			f filing joint	
TALLAHASSEE			•	FL 32311			311			this fund. Cow will not o			
Foreign country					Foreign province/state/	_			gn postal co			or refund.	mango
							•					You	Spouse
Digital	At an	ıv time durina 2	2022. did vou	: (a) receive (a	as a reward, award, or	pavr	ment for prope	rtv or	services):	or (b)	sell.		
Assets					al asset (or a financial			-				Yes	⊠ No
Standard		eone can clai						-					
Deduction				•	ou were a dual-status								
											050		
Age/Blindness			n before Janu	iary 2, 1958	_	ouse		7	ore Januar			Is blir	
Dependents					(2) Social security number		(3) Relationsh to you	ip (· .	`	nstructions):
If more	· · ·	rst name	Last name			_			Child ta	x cred	it (er dependents
than four dependents,		EEP RAM	SATHISH		934-96-209		Son			<u></u>		>	<u> </u>
see instructions	MIT	'HUN RAM	SATHISH	KUMAR	500-91-964	5	Son		<u>×</u>	<u> </u>		<u>L</u>	<u></u>
and check here										<u> </u>		L	<u></u>
	4.0	Total amount	t fram Farm(a)	W 0 hav 1 /	and instructions)		<u> </u>				140	1 10	4 200
Income	1a		` ,		see instructions) .					•	1a	18	4,398.
Attach Form(s)	b			-	ed on Form(s) W-2.						1b 1c		
W-2 here. Also	C	•	ot reported or		on Form(s) W-2 (see i	_					1d		
attach Forms W-2G and	d e				form 2441, line 26	IISIIL	uctions)				1e		
1099-R if tax	f				om Form 8839, line 29					•	1f		
was withheld.			Form 8919, lir		5111 1 01111 8839, lille 29					•	1g		
If you did not get a Form	g h	•	d income (see							•	1h		0.
W-2, see	i				structions)					•			
instructions.	z	Add lines 1a		cotion (see in	Structions)						1z	1.8	4,398.
Attach Sch. B	2a	Tax-exempt i	Ü	. 2a		 ЬТ	axable interest	 t		•	2b	1 20	173301
if required.	3a	Qualified divid		. 3a			Ordinary divide			·	3b		
	4a		ons				axable amoun				4b		
Standard	5a		d annuities .				axable amoun				5b		
Deduction for—	6a	Social securit		. 6a			axable amoun				6b		
Single or Married filing	С			o-sum election	n method, check here	(see	instructions)						
separately, \$12,950	7) if required. If not requ	•	,				7		
• Married filing	8		e from Schedu				•			<u> </u>	8		
jointly or Qualifying	9	Add lines 1z,	2b, 3b, 4b, 5	b, 6b, 7, and 8	8. This is your total in						9	18	4,398.
surviving spouse,	10		to income fro								10		
\$25,900 • Head of	11				adjusted gross inco						11	18	4,398.
household, \$19,400	12			,	ctions (from Schedule						12		5,900.
If you checked	13				om Form 8995 or Form	,	95-A				13		
any box under Standard	14	Add lines 12	and 13								14	2	5,900.
Deduction, see instructions.	15	Subtract line	14 from line 1	1. If zero or le	ess, enter -0 This is y	our t	taxable incom	ne .			15		8,498.
JUE III JULIUI IS.		~											

Form 1040 (2022	2)								Page 2
Tax and	16	Tax (see instructions). Check	if any from Form	(s): 1 881	4 2 7 4972	3 🗍		16	26,104.
Credits	17	Amount from Schedule 2, lin					-	17	
31333	18	Add lines 16 and 17						18	26,104.
	19	Child tax credit or credit for	other dependent	ts from Sched	ule 8812			19	2,500.
	20	Amount from Schedule 3, lin	e8					20	
	21	Add lines 19 and 20						21	2,500.
	22	Subtract line 21 from line 18	. If zero or less,	enter -0				22	23,604.
	23	Other taxes, including self-e	mployment tax,	from Schedule	e 2, line 21			23	0.
	24	Add lines 22 and 23. This is	your total tax					24	23,604.
Payments	25	Federal income tax withheld							
•	а	Form(s) W-2				25a 23	3,758.		
	b	Form(s) 1099				25b			
	С	Other forms (see instructions	s)			25c			
	d	Add lines 25a through 25c						25d	23,758.
If you have a	26	2022 estimated tax payment	s and amount a	pplied from 20	21 return			26	
qualifying child,	27	Earned income credit (EIC)				27			
attach Sch. EIC.	28	Additional child tax credit from	n Schedule 8812			28			
	29	American opportunity credit	from Form 8863	8, line 8		29	7 _		
	30	Reserved for future use .				30			
	31	Amount from Schedule 3, lin	e 15		,	31			
	32	Add lines 27, 28, 29, and 31	. These are your	total other pa	ayments and refu	ndable credits		32	
	33	Add lines 25d, 26, and 32. T						33	23,758.
Refund	34	If line 33 is more than line 24	, subtract line 2	4 from line 33.	This is the amoun	t you overpaid		34	154.
nerana	35a	Amount of line 34 you want	refunded to you	ı. If Form 8888	s is attached, chec	k here	. 🗆	35a	154.
Direct deposit?	b	Routing number X X X	X X X X	XX	c Type:	Checking	Savings		
See instructions.	d	Account number X X X	X X X X	X X X X	X X X X	XX			
	36	Amount of line 34 you want a	applied to your	2023 estimate	ed tax	36			
Amount You Owe	37	Subtract line 33 from line 24 For details on how to pay, go						37	
	38	Estimated tax penalty (see in	nstructions) .			38			
Third Party Designee		you want to allow another	person to disc			See . Yes. C	omplete	helow	× No
200.900	De	signee's		Phone			onal ident		
	naı	me		no.		num	ber (PIN)		
Sign Here		der penalties of perjury, I declare t ief, they are true, correct, and com							
пете	Yo	ur signature		Date	Your occupation				nt you an Identity IN, enter it here
Joint return?					SOFTWARE E	NGINEER	(see	inst.)	
See instructions. Keep a copy for	Sp	ouse's signature. If a joint return, l	ooth must sign.	Date	Spouse's occupation	on	Ider	tity Prot	nt your spouse an ection PIN, enter it here
your records.					SOFTWARE E	NGINEER	(see	inst.)	
		one no. (980)636-498		Email address	SATHISH.KUMA				_
Paid	Pre	eparer's name	Preparer's signat	ure		Date	PTIN		Check if:
Preparer	VENK	ATA SAI PAVAN KUMAR DUDIPALLI				01/30/2023	P0247		Self-employed
Use Only	Fire	m's name GLOBAL TAX	XES LLC				Pho	ne no. (678)965-9522
	Firm's address 245 ROONEY CT E BRUNSWICK NJ 08816 Fi					Firm	's EIN	88-2145487	

SCHEDULE 8812 (Form 1040)

Credits for Qualifying Children and Other Dependents

Attach to Form 1040, 1040-SR, or 1040-NR.

OMB No. 1545-0074

Attachment Sequence No. **47**

Department of the Treasury Internal Revenue Service Name(s) shown on return

Go to www.irs.gov/Schedule8812 for instructions and the latest information.

Your social security number

SATH:	ISH KUMAR RAMASAMY & VEENA BABU	098-08-	2343
Par			
1	Enter the amount from line 11 of your Form 1040, 1040-SR, or 1040-NR	. 1	184,398.
2a	Enter income from Puerto Rico that you excluded		
b	Enter the amounts from lines 45 and 50 of your Form 2555	0.	
c	Enter the amount from line 15 of your Form 4563		
d	Add lines 2a through 2c	. 2d	0.
3	Add lines 1 and 2d	. 3	184,398.
4	Number of qualifying children under age 17 with the required social security number 4	1	
5	Multiply line 4 by \$2,000	. 5	2,000.
6	Number of other dependents, including any qualifying children who are not under age		
	17 or who do not have the required social security number	1	
	Caution: Do not include yourself, your spouse, or anyone who is not a U.S. citizen, U.S. national, or U.S. resid alien. Also, do not include anyone you included on line 4.	ent	
7		7	500
7 8	Multiply line 6 by \$500	. 7	500.
9	Enter the amount shown below for your filing status.	. 0	2,500.
,	• Married filing jointly—\$400,000		
	• All other filing statuses—\$200,000	. 9	400,000.
10	Subtract line 9 from line 3.		400,000.
10	• If zero or less, enter -0		
	• If more than zero and not a multiple of \$1,000, enter the next multiple of \$1,000. For		
	example, if the result is \$425, enter \$1,000; if the result is \$1,025, enter \$2,000, etc.	. 10	0.
11	Multiply line 10 by 5% (0.05)	. 11	0.
12	Is the amount on line 8 more than the amount on line 11?	. 12	2,500.
	No. STOP. You cannot take the child tax credit, credit for other dependents, or additional child tax credit	edit.	
	Skip Parts II-A and II-B. Enter -0- on lines 14 and 27.		
	Yes. Subtract line 11 from line 8. Enter the result.		
13	Enter the amount from the Credit Limit Worksheet A		26,104.
14	Enter the smaller of line 12 or 13. This is your child tax credit and credit for other dependents	. 14	2,500.
	Enter this amount on Form 1040, 1040-SR, or 1040-NR, line 19.		
	If the amount on line 12 is more than the amount on line 14, you may be able to take the addition		
	on Form 1040, 1040-SR, or 1040-NR, line 28. Complete your Form 1040, 1040-SR, or 1040-N	R through	line 27
	(also complete Schedule 3, line 11) before completing Part II-A.		

BAA

Schedule 8812 (Form 1040) 2022

Part	II-A Additional Child Tax Credit for All Filers		
Cauti	on: If you file Form 2555, you cannot claim the additional child tax credit.		
15	Check this box if you do not want to claim the additional child tax credit. Skip Parts II-A and II-B. Enter -0- on line	e 27 .	
16a	Subtract line 14 from line 12. If zero, stop here ; you cannot take the additional child tax credit. Skip Parts II-A		
	and II-B. Enter -0- on line 27	16a	0.
b	Number of qualifying children under 17 with the required social security number: x \$1,500.		
	Enter the result. If zero, stop here ; you cannot claim the additional child tax credit. Skip Parts II-A and II-B.		
	Enter -0- on line 27	16b	
	TIP: The number of children you use for this line is the same as the number of children you used for line 4.		
17	Enter the smaller of line 16a or line 16b	17	
18a	Earned income (see instructions)		
b	Nontaxable combat pay (see instructions)		
19	Is the amount on line 18a more than \$2,500?		
	No. Leave line 19 blank and enter -0- on line 20.		
	Yes. Subtract \$2,500 from the amount on line 18a. Enter the result 19		
20	Multiply the amount on line 19 by 15% (0.15) and enter the result	20	
	Next. On line 16b, is the amount \$4,500 or more?		
	No. If you are a bona fide resident of Puerto Rico, go to line 21. Otherwise, skip Part II-B and enter the		
	smaller of line 17 or line 20 on line 27.		
	Yes. If line 20 is equal to or more than line 17, skip Part II-B and enter the amount from line 17 on line 27.		
	Otherwise, go to line 21.		. 5
	II-B Certain Filers Who Have Three or More Qualifying Children and Bona Fide Resident	SOTE	uerto Rico
21	Withheld social security, Medicare, and Additional Medicare taxes from Form(s) W-2,		
	boxes 4 and 6. If married filing jointly, include your spouse's amounts with yours. If		
	your employer withheld or you paid Additional Medicare Tax or tier 1 RRTA taxes, see instructions.		
		-	
22	Enter the total of the amounts from Schedule 1 (Form 1040), line 15; Schedule 2 (Form 1040), line 5; Schedule 2 (Form 1040), line 6; and Schedule 2 (Form 1040), line 13 .		
23	Add lines 21 and 22	-	
	1040 and		
24	1040-SR filers: Enter the total of the amounts from Form 1040 or 1040-SR, line 27,		
	and Schedule 3 (Form 1040), line 11.		
	1040-NR filers: Enter the amount from Schedule 3 (Form 1040), line 11.		
25	Subtract line 24 from line 23. If zero or less, enter -0	25	
26	Enter the larger of line 20 or line 25	26	
	Next, enter the smaller of line 17 or line 26 on line 27.		
Part	II-C Additional Child Tax Credit		
27	This is your additional child tax credit. Enter this amount on Form 1040, 1040-SR, or 1040-NR, line 28.	27	

(Rev. November 2022)

Department of the Treasury Internal Revenue Service

Taxpayer name(s) shown on return

Paid Preparer's Due Diligence Checklist

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

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 for instructions and the latest information.

OMB No. 1545-0074 For tax year 20 Attachment Sequence No. 70

Taxpayer identification number

SATI	HISH KUMAR RAMASAMY & VEENA BABU	098-08-234	3		
Prepare	arer's name Preparer tax identifica			oer	
	KATA SAI PAVAN KUMAR DUDIPALLI	P02470833			
Part					
	e check the appropriate box for the credit(s) and/or HOH filing status claimed on the return benefit(s) claimed (check all that apply).		the rela		arts I–V HOH
1	Did you complete the return based on information for the applicable tax year provided or reasonably obtained by you? (See instructions if relying on prior year earned income.)	by the taxpayer	Yes	No 🗆	N/A
2	If credits are claimed on the return, did you complete the applicable EIC and/or C worksheets found in the Form 1040, 1040-SR, 1040-NR, 1040-PR, 1040-SS, or Sched 1040) instructions, and/or the AOTC worksheet found in the Form 8863 instructions worksheet(s) that provides the same information, and all related forms and schedules claimed?	ule 8812 (Form s, or your own	X		
3	Did you satisfy the knowledge requirement? To meet the knowledge requirement, you need the following. • Interview the taxpayer, ask questions, and contemporaneously document the taxpayer determine that the taxpayer is eligible to claim the credit(s) and/or HOH filling status.				
	• Review information to determine that the taxpayer is eligible to claim the credit(s) an status and to figure the amount(s) of any credit(s)	d/or HOH filing	X		
4	Did any information provided by the taxpayer or a third party for use in preparing information reasonably known to you, appear to be incorrect, incomplete, or inconsist answer questions 4a and 4b. If " No ," go to question 5.)			X	
а	Did you make reasonable inquiries to determine the correct, complete, and consistent into	formation? .			
b	Did you contemporaneously document your inquiries? (Documentation should include you asked, whom you asked, when you asked, the information that was provided, and information had on your preparation of the return.)	the impact the			
5	Did you satisfy the record retention requirement? To meet the record retention requirer keep a copy of your documentation referenced in question 4b, a copy of this Form 8867 applicable worksheet(s), a record of how, when, and from whom the information used to 8867 and any applicable worksheet(s) was obtained, and a copy of any document(s) processes that you relied on to determine eligibility for the credit(s) and/or HOH filling states.	7, a copy of any or prepare Form provided by the			
	the amount(s) of the credit(s)		×		
	List those documents provided by the taxpayer, if any, that you relied on:				
6	Did you ask the taxpayer whether he/she could provide documentation to substantiate e credit(s) and/or HOH filing status and the amount(s) of any credit(s) claimed on the return is selected for audit?		×		
7	Did you ask the taxpayer if any of these credits were disallowed or reduced in a previous	year?	X		
	(If credits were disallowed or reduced, go to question 7a; if not, go to question 8.)				
а	Did you complete the required recertification Form 8862?				
8	If the taxpayer is reporting self-employment income, did you ask questions to prepare a correct Schedule C (Form 1040)?				

Due Diligence Questions for Returns Claiming EIC (If the return does not claim EIC, go			
Due biligence Questions for neturns Claiming Ele (in the return does not claim Ele, go	to Part	III.)	
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)	Yes	No	N/A
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?			
Did you explain to the taxpayer the rules about claiming the EIC when a child is the qualifying child of			
	claim C	CTC, A	CTC,
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?	Yes	No	N/A
Did you explain to the taxpayer that he/she may not claim the CTC/ACTC if the child has not lived with the taxpayer 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?	×		
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?			
Due Diligence Questions for Returns Claiming AOTC (If the return does not claim AOTC)		Part \	/.)
Did the taxpayer provide substantiation for the credit, such as a Form 1098-T and/or receipts for the qua	alified	Yes	No
V Due Diligence Questions for Claiming HOH (If the return does not claim HOH filing statu	s, go to	Part	VI.)
		Yes	No
VI Eligibility Certification			
You will have complied with all due diligence requirements for claiming the applicable credit(s) and on the return of the taxpayer identified above if you:	or HOI	d filing	status
A. Interview the taxpayer, ask adequate questions, contemporaneously document the taxpayer's respo in your notes, review adequate information to determine if the taxpayer is eligible to claim the credit(s) status and to figure the amount(s) of the credit(s);	nses on s) and/o	the ret or HOH	turn or filing
 B. Complete this Form 8867 truthfully and accurately and complete the actions described in this checkled credit(s) claimed and HOH filing status, if claimed; 	ist for a	ny app	licable
C. Submit Form 8867 in the manner required; andD. Keep all five of the following records for 3 years from the latest of the dates specified in the Form 886 Document Retention.	67 instr	uctions	under
A copy of this Form 8867. 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 eligib	ility for	the
 A record of how, when, and from whom the information used to prepare this form and the application obtained. 	ble wor	ksheet(s) was
A record of any additional information you relied upon, including questions you asked and the tax determine the taxpayer's eligibility for the credit(s) and/or HOH filing status and to figure the amount	oayer's int(s) of	respon the cre	ises, to edit(s).
If you have not complied with all due diligence requirements, you may have to pay a penalty for eac	h failur	e to co	mply
related to a claim of an applicable credit or HOH filing status (see instructions for more information).		
	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.) 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? Did you explain to the taxpayer the rules about claiming the EIC when a child is the qualifying child of more than one person (tilebreaker rules)? Due Diligence Questions for Returns Claiming CTC/ACTC/ODC (If the return does not or ODC, go to Part IV.) 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? Did you explain to the taxpayer that he/she may not claim the CTC/ACTC if the child has not fived with the taxpayer 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? 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? IV Due Diligence Questions for Returns Claiming AOTC (If the return does not claim AOTC Did the taxpayer provide substantiation for the credit, such as a Form 1098-T and/or receipts for the qualition and related expenses for the claimed AOTC? V Due Diligence Questions for Claiming HOH (If the return does not claim HOH filling statu. Have you determined that the taxpayer was unmarried or considered unmarried on the last day of the tax and provided more than half of the cost of keeping up a home for the year for a qualifying person? Vi Eligibility Certification You will have complied with all due diligence requirements for claiming the applicable credit(s) and/or the taxpayer, ask adequate questions, contemporaneously document the taxpayer's respon in your notes, review adequate information to	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.) 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? 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)? Due Diligence Questions for Returns Claiming CTC/ACTC/ODC (If the return does not claim or ODC, go to Part IV.) 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? Did you explain to the taxpayer that he/she may not claim the CTC/ACTC if the child has not lived with the taxpayer 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? 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? W Due Diligence Questions for Returns Claiming AOTC (if the return does not claim AOTC, go to 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? V Due Diligence Questions for Claiming HOH (if the return does not claim HOH filling status, go to the support of 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? Vou will have complied with all due diligence requirements for claiming the applicable credit(s) and/or HOI on the return of the taxpayer, ask adequate questions, contemporaneously document the taxpayer's responses on in your notes, review adequa	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.) 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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? Due Diligence Questions for Returns Claiming AOTC (If the return does not claim ADTC, go to Part Viv.) Due Diligence Questions for Claiming HOH (If the return does not claim HOH filling status, go to Part 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? Viv. Eligibility Certification You will have complied with all due diligence requirements for claiming the applicable credit(s) and/or HOH filling status, if claimed and HOH filing status, if 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 i