



Office use only

### Due Diligence Checklist for Claiming the Working Family Household and Dependent Care (WFHDC) credit

Taxpayer first name	Taxpayer last name	Last four digits of identification number	<b>Tax year</b> <input type="text"/>
Spouse's first name	Spouse's last name	Last four digits of identification number	
Assisting individual's first name	Assisting individual's last name		
Assisting individual's relationship to taxpayer	Assisting individual's license number, if applicable		

**Purpose:** This form is to help the assisting individual and taxpayer understand their responsibilities when submitting a WFHDC credit claim. Anyone assisting a taxpayer in claiming the WFHDC credit is expected to review supporting documentation to verify credit eligibility, ask clarifying questions, and inform the taxpayer a penalty may be assessed if they knowingly claim a false credit. This form does not prevent a penalty from being imposed, nor is it mandatory.

A penalty may be charged to a taxpayer or assisting individual who knowingly claims a false WFHDC credit or knowingly assists someone in claiming a false credit. The penalty may be up to 25 percent of the amount claimed.

**Instructions:** The individual assisting the taxpayer will complete Part 1. The taxpayer claiming the credit will complete Part 2. Do not submit this form with the return. Both parties should keep a copy with their records.

#### Part 1. Assisting individual

- Did you calculate the WFHDC credit claim based on your review of the information provided by the taxpayer? ..... 1.  Yes  No
- Did you interview the taxpayer, ask adequate questions, and document the taxpayer's responses to determine that the taxpayer is eligible to claim the credit? ..... 2.  Yes  No
- Did you ask the taxpayer if the credit was claimed and disallowed or reduced in a previous year? .... 3.  Yes  No
- Did any information provided to you in connection with preparing the return appear to be incorrect, incomplete, or inconsistent? If the answer is no, skip to line 6. .... 4.  Yes  No
- Did you ask reasonable questions of the taxpayer to determine the correct or complete information? ..... 5.  Yes  No
- Did you explain to the taxpayer that they may receive a penalty of up to 25 percent of the amount claimed for knowingly filing a false WFHDC credit? ..... 6.  Yes  No

Under penalties of false swearing, I declare that I have:

- Examined the taxpayer's return and accompanying documentation for the WFHDC credit claim, and
- Asked clarifying questions to ensure credit eligibility, and
- Advised the taxpayer of the WFHDC penalty for knowingly false claims.

To the best of my knowledge and belief, the taxpayer's WFHDC credit claim and accompanying schedules and statements are true, correct, and complete. This declaration is based on all information of which I have any knowledge.

Assisting individual signature X	Date / /
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**Part 2. Taxpayer**

7. Did the individual listed on the prior page assist you with the filing of the WFHDC credit claim? .....7.  Yes  No
8. Did the individual listed on the prior page explain that a penalty of up to 25 percent of the amount claimed may be assessed for knowingly filing a false WFHDC credit claim? .....8.  Yes  No

Under penalties of false swearing, I declare these statements to be true, correct, and complete.

Taxpayer signature	Date
X	/ /
Spouse's signature	Date
X	/ /