

IRS Due Diligence Videos
Disabled child—Mr. Samuels
FINAL

VIDEO

OPEN ON PREPARER IN HIS OFFICE.
HE IS LOOKING INTO MIRROR ON
CLOSET DOOR, FLIPPING UP HIS
COLLAR. HE REACHES INTO CLOSET
FOR A TIE AND BEGINS TO PUT IT ON.
AS HE CLOSES CLOSET DOOR,
MIRROR REFLECTION REVEALS
THERE IS A
50—SOMETHING MAN STANDING IN
THE OFFICE DOORWAY SILENTLY
WATCHING HIM.
TITLE CARD UP:
TAX TALES
**THE CASE OF THE UNEXPECTED
DOUBLE.**

WITHOUT SKIPPING A BEAT,
PREPARER GREETES HIM AND A
CONVERSATION ENSUES. MR
SAMUELS IS TACITURN, ALMOST
MONOSYLLABIC. PREPARER AT
MOMENTS SHOWS IT IS DAWNING ON
HIM THAT IT IS GOING TO BE
SOMEWHAT EFFORTFUL TO GET THE
INFO HE NEEDS.

AUDIO

SERIES MUSIC UP

PREPARER: Mr. Samuels. You're early.
What's on your mind?

MR. S: I heard that uh Earned Income Tax
Credit. Sure could use the money.

PREPARER: Nice you could make it. Have
a seat. Tell me a little about yourself. What
kind of work do you do?

MR. S: Bus driver.

PREPARER: And how much did you make
last year?

MR S: \$12,000.

PREPARER: Do you live alone?

MR S: With my son.

PREPARER: Tell me about him.

MR S: Well, his name is Charlie. He's 35. I
take care of him.

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PREPARER TAKES NOTES. WE GO TO
A SPLIT SCREEN WITH CLUES ON
LEFT AND LIVE ACTION ON RIGHT.

FOLLOW THE CLUES:

BUS DRIVER

\$12,000

CHILD

SON

35 (CROSSES OUT CHILD)

\$9,000

AUDIO

PREPARER: Did Charlie work last year or
have any income?

MR S: Part of the year. Around \$9,000.

PREPARER: What about the rest of the
year?

MR S: He stayed at home. He's disabled.

PREPARER: Oh, tell me what happened to
him?

MR S: Do we really have to go through all
this for my taxes?

PREPARER: I know it seems like I am
prying into your personal life, Mr. Samuels.
But as your paid preparer, I am required by
the IRS to do what is called Due Diligence. I
have to get certain information to make an
accurate assessment of your EITC
eligibility. Of course, all of your information
will be kept confidential and secure. That's
also part of my Due Diligence
responsibility.

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PREPARER CONTINUES LIST

CAR ACCIDENT
OCTOBER
DISABLED
(CROSSES OUT DISABLED)

PREPARER LOOKS SAD/SERIOUS,
THEN SMILES.

WE GO TO SUPER REWIND TO THE
POINT WHERE THE INFO AND
ELIGIBILITY OUTCOMES CHANGE.

ART CARD:
**BUT IT COULD HAVE BEEN A
DIFFERENT STORY.**

THE VIEWER MAY THINK IT IS THE
END OF THE VIDEO. BUT, SUDDENLY
WE SEE THE PREPARER ONCE AGAIN
AT THE DESK WITH MR. SAMUELS.

AUDIO

MR S: I see.

PREPARER: Now, have the doctors said anything about Charlie's situation? Is this a permanent disability?

MR S: Well Charlie had a car accident last October. The doctor says the pins in his two broken legs should be out early next month. With physical therapy ... a month or so...later he could be walking.

PREPARER: I'm glad to hear that Charlie will recover, Mr. Samuels, but I am sorry; you can't claim Charlie for the EITC. You see, the tax law requires him to be disabled for more than 12 months.

MR. S: So I can't get the EITC?

PREPARER: Not for Charlie...(pause)
But, it does look like you qualify for a smaller credit, even without a child, based on income, age and all the other requirements.

MR S: Really? That's great.

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FOLLOW THE CLUES:
BUS DRIVER
\$12,000
CHILD
SON
35 (CROSSES OUT CHILD)
INCOME \$9,000
CAR ACCIDENT
OCTOBER
DISABLED

AUDIO

PREPARER: So Mr. Samuels, Tell me
about your son Charlie.

MR S: After the car accident last October,
he can't walk. He's in a chair.

PREPARER: Has the doctor said his
condition is permanent?

MR S: Short of a miracle, yes.

PREPARER: Can you get a doctor's written
statement to that effect?

MR S: Already did that for Social Security
disability because he can't work.

PREPARER: Mr. Samuels, based on what
you've told me, you can claim Charlie for
the EITC.

MR S: Even though he's 35?

PREPARER: His age doesn't matter
because his permanent disability keeps him
from being gainfully employed. And you
meet all the other requirements for EITC.

MR S: Really?

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ARTCARD:
DUE DILIGENCE MUST DO'S

KNOW THE LAW.

LOOK FOR THE ATYPICAL.

IS THERE MORE THAN ONE WAY YOUR
CLIENT CAN QUALIFY?

ASK ALL THE RIGHT QUESTIONS.

DUE DILIGENCE
Give your clients their due.

AUDIO

PREPARER: And since you've never
claimed the EITC before for yourself, let's
take a look at your returns for the last couple
of years. Maybe you qualified then too.

MR S: That would be great.