

IRS Due Diligence Videos
Residency Requirement—Mrs. Romero
FINAL

VIDEO

OPEN ON DETAIL SHOTS OF
PREPARER WORKING IN HIS OFFICE
INTERCUT WITH DETAIL SHOTS OF
WOMAN'S LEGS WALKING,
WOMAN'S HAND ON DOOR KNOB,
ETC.

CUE PENCIL WRITING ON PAD. IN
BACKGROUND, DOOR OPENS AND
OUT OF FOCUS WOMAN STANDS IN
DOORWAY. AS SHE SPEAKS OPENING
LINE, PENCIL LEAD SNAPS. FREEZE
FRAME. TITLE CARD UP OVER IT:

TAX TALES
**THE CASE OF THE ANGRY
DIVORCEE**

HE GESTURES TO A SEAT.
SHE SITS.

SHE SITS IN CHAIR. THERE IS
SILENCE BETWEEN THEM AS SHE
CROSSES HER LEGS, USES HER
COMPACT, ETC. FINALLY SHE
SPEAKS.

AUDIO

SERIES MUSICAL INTRO.

PREPARER VO: It had been another long
day...tax season...tying up loose
ends...fixing other people's mistakes—
typical. I just wanted to get out of here and
grab a bite. But everything changed when
she walked in.

MRS R: I got your letter.

MRS R: What do you mean I'm not going to
get my Earned Income Tax Credit this year?

PREPARER: I know it's upsetting. But
something unexpected has happened.

MRS R: So what is this all about? You told
me I qualified.

PREPARER: It seemed that way when we
talked. Your W-2s looked good.
You had all the necessary paperwork on
your daughter.

MRS R: So, if I had everything correct,
where's my money?

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WIDE SHOT OF THE TWO IN PROFILE
FACING EACH OTHER ACROSS DESK.
TYPE APPEARS: **FOLLOW THE
CLUES.**

CAMERA SPEED RAMPS FROM WIDE
INTO DOCUMENT HER FILE FOLDER.
AS PREPARER OPENS IT, WE SEE
QUICK MONTAGE OF INFO AND
FORMS INTERCUT WITH THE TWO OF
THEM TALKING AND GESTURING IN
THE INTERVIEW.

AUDIO

PREPARER: Well, Mrs. Romero, the reject
code IRS sent back to us on your tax return
means that somebody else has already
claimed your daughter for the EITC.

MRS R: What??!! How can that be?

PREPARER: Let's take a look. All we
need to do is a little investigating.

PREPARER: Now let's see, you made
\$21,000 last year. You're 32 years old and
your daughter is 10. You are divorced and
your daughter lives with you.

MRS R: That's right.

PREPARER: So how long did you and your
daughter live together last year?

MRS R: Well, it wasn't quite the whole
year.

PREPARER: Oh?

MRS R: You see I didn't get divorced until
last March. Before that, my husband, my
daughter and I all lived together.

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WE INTERCUT SHOT OF THEM WITH SHOT OF NOTES BEING WRITTEN ON LEGAL PAD: JAN... FEB... NOV... DEC.. .4 MONTHS... LESS THAN SIGN.

PREPARER CONTEMPLATES NOTES, TAPS PENCIL. SUDDENLY AN AHA LOOK COMES OVER HIS FACE.

HE LOOKS INTO CAMERA WITH AN OOOPS LOOK ON HIS FACE. THE TENSION BREAKS.

ACTION FREEZES AND ARTCARD COMES UP: **RESIDENCY REQUIREMENT. I SHOULD HAVE THOUGHT OF THAT.**

LIVE ACTION CONTINUES AS PREPARER EXPLAINS RESIDENCY REQUIREMENT.

SHE IS CONFUSED, BUT ACCEPTING. SHE STANDS AND HOLDS OUT HER HAND TO SHAKE AS SHE CONTINUES SPEAKING.

AUDIO

PREPARER: And after March?

MRS R: Well, my daughter lived with my husband from April through October. But I gave my ex money for her food and clothes, etc.

PREPARER: So your daughter lived with you January, February, November and December? Four months total?

MRS R: That's right.

PREPARER: Aha!
The Residency Requirement!

SIGNATURE MUSIC CUE

MRS R: What do you mean? I'm a resident. So is my daughter.

PREPARER: But to get the EITC, your daughter must have lived with you for more than half of the year. She didn't. So, your ex-husband is entitled to claim the credit this year, not you. But next year, if your daughter lives with you over half the year, and you meet the other requirements, you can claim it.

MRS R: Well, I wish I could get the EITC this year. But, at least I'm wiser for the experience.

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MRS ROMERO STANDS AND TURNS TO LEAVE. HE SHAKES HER HAND AND HOLDS IT A BEAT OR TWO LONGER THAN NECESSARY. SHE RAISES HER EYEBROWS AS SHE LOOKS AT THEIR HANDS AND THEN THE PREPARER'S FACE.

CUT TO GRAPHIC TREATMENT AND TYPE:

DUE DILIGENCE MUST DO'S:

ASK ALL THE QUESTIONS AT THE FIRST INTERVIEW.

GET COMPLETE DETAILS AND FACTS.

LOOK FOR INCONSISTENCIES.

DUE DILIGENCE.

Give your clients their due.