

General Information

Name: Hon Ileana Ydolia Garcia

PID 286355

AGENCY INFORMATION

Organization	Suborganization	Title
Senate	Elected Constitutional Officer	State Senator, District 36

CANDIDATE FOR

Position	Agency Name	Position sought or held
State Senate	Florida Senate	Senator

Net WorthMy Net Worth as of December 31, 2025 was \$ 475,208.00.

Assets

Household goods and personal effects may be reported in a lump sum if their aggregate value exceeds \$1,000. This category includes any of the following, if not held for investment purposes: jewelry; collections of stamps, guns, and numismatic items; art objects; household equipment and furnishings; clothing; other household items; and vehicles for personal use.

The aggregate value of my household goods and personal effect is \$ 9,876.00.

ASSETS INDIVIDUALLY VALUED AT OVER \$1,000:

Description of Asset	Value of Asset
6050 SW 46 TER MIA, FL 33155	\$ 908,000.00
Automobile Lease Stellar Leasing	\$ 28,999.01
PNC Bank Accounts	\$ 85,001.10

Liabilities

LIABILITIES IN EXCESS OF \$1,000:

Name of Creditor	Address of Creditor	Amount of Liability
ONTY	1 MORTGAGE WAY MOUNT LAUREL, NJ 08054	\$ 566,782.00

JOINT AND SEVERAL LIABILITIES NOT REPORTED ABOVE:

Name of Creditor	Address of Creditor	Amount of Liability
N/A		

Income

Identify each separate source and amount of income which exceeded \$1,000 during the year, including secondary sources of income. Or attach a complete copy of your 2025 federal income tax return, including all W2s, schedules, and attachments. Please redact any social security or account numbers before attaching your returns, as the law requires these documents be posted to the Commission's website.

☒ I elect to file a copy of my 2025 federal income tax return and all W2s, schedules, and attachments.

PRIMARY SOURCES OF INCOME:

Name of Source of Income Exceeding \$1,000	Address of Source of Income	Amount
See Attached		

SECONDARY SOURCES OF INCOME (Major customers, clients, etc. of businesses owned by reporting person):

Name of Business Entity	Name of Major Sources of Business' Income	Address of Source	Principal Business Activity of Source
See Attached			

Interests in Specified Businesses**Business Entity # 1**

N/A

Training

This section applies only to a Constitutional or elected municipal officer, each of whom are required to complete annual ethics training pursuant to Section 112.3142, F.S.

- ☐ I certify that I have completed the required training under Section 112.3142, F.S.
- ☒ Required training under Section 112.3142, F.S., not applicable to filer for this form year.

Signature of Reporting Official or Candidate

Under the penalties of perjury, I declare that I have read the foregoing Form 6 and that the facts stated in it are true.

Ileana Ydolia Garcia

Digitally signed: 06/01/2026

Filed with COE: 06/01/2026

For the year Jan. 1–Dec. 31, 2025, or other tax year beginning , 2025, ending , 20 See separate instructions.

☐ Filed pursuant to section 301.9100-2 ☐ Combat zone ☐ Deceased ☐ Spouse

☐ Other

Your first name and middle initial
ILEANA Y

Last name
GARCIA

Your social security number
***-**-

If joint return, spouse's first name and middle initial

Last name

Spouse's social security number

Home address (number and street). If you have a P.O. box, see instructions.
2601 NW 18 TERR

Apt. no.

City, town, or post office. If you have a foreign address, also complete spaces below.
Miami

State
FL

ZIP code
33125

Foreign country name

Foreign province/state/county

Foreign postal code

Check here if your main home, and your spouse's if filing a joint return, was in the U.S. for more than half of 2025. ☒

Presidential Election Campaign
Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund.
☐ You ☐ Spouse

Filing Status ☐ Single ☒ Head of household (HOH) ☐ Qualifying surviving spouse (QSS)
Check only one box. If you checked the HOH or QSS box, enter the child's name if the qualifying person is a child but not your dependent:
☐ Married filing jointly (even if only one had income) ☐ Married filing separately (MFS). Enter spouse's SSN above and full name here:
☐ If treating a nonresident alien or dual-status alien spouse as a U.S. resident for the entire tax year, check the box and enter their name (see instructions and attach statement if required):

Digital Assets At any time during 2025, did you: (a) receive (as a reward, award, or payment for property or services); or (b) sell, exchange, or otherwise dispose of a digital asset (or a financial interest in a digital asset)? (See instructions.) . . . ☐ Yes ☒ No

Dependents (see instructions)	Dependent 1	Dependent 2	Dependent 3	Dependent 4
(1) First name	GLORIA			
(2) Last name	CARRASCO GONZALEZ			
(3) SSN	***-**-			
(4) Relationship	Grandparent			
(5) Check if lived with you more than half of 2025	(a) ☐ Yes (b) ☐ And in the U.S.	(a) ☐ Yes (b) ☐ And in the U.S.	(a) ☐ Yes (b) ☐ And in the U.S.	(a) ☐ Yes (b) ☐ And in the U.S.
(6) Check if	☐ Full-time student ☐ Permanently and totally disabled	☐ Full-time student ☐ Permanently and totally disabled	☐ Full-time student ☐ Permanently and totally disabled	☐ Full-time student ☐ Permanently and totally disabled
(7) Credits	☐ Child tax credit ☒ Credit for other dependents	☐ Child tax credit ☐ Credit for other dependents	☐ Child tax credit ☐ Credit for other dependents	☐ Child tax credit ☐ Credit for other dependents
☐ Check if your filing status is MFS or HOH and you lived apart from your spouse for the last 6 months of 2025, or you are legally separated according to your state law under a written separation agreement or a decree of separate maintenance and you did not live in the same household as your spouse at the end of 2025.				

Income	1a	1b	1c	1d	1e	1f	1g	1h	1i	1z
1a Total amount from Form(s) W-2, box 1 (see instructions)										95,007.
b Household employee wages not reported on Form(s) W-2										
c Tip income not reported on line 1a (see instructions)										
d Medicaid waiver payments not reported on Form(s) W-2 (see instructions)										
e Taxable dependent care benefits from Form 2441, line 26										
f Employer-provided adoption benefits from Form 8839, line 31										
g Wages from Form 8919, line 6										
h Other earned income (see instructions). Enter type and amount:										
i Nontaxable combat pay election (see instructions)										
z Add lines 1a through 1h										95,007.
2a Tax-exempt interest										
3a Qualified dividends										
c Check if your child's dividends are included in 1 ☐ Line 3a										
4a IRA distributions										
c Check if (see instructions) ☐ Rollover										
5a Pensions and annuities										
c Check if (see instructions) ☐ Rollover										
6a Social security benefits										
c If you elect to use the lump-sum election method, check here (see instructions)										
d If you are married filing separately and lived apart from your spouse the entire year (see inst.), check here										
7a Capital gain or (loss). Attach Schedule D if required										
b Check if: ☐ Schedule D not required ☐ Includes child's capital gain or (loss)										
8 Additional income from Schedule 1, line 10										
9 Add lines 1z, 2b, 3b, 4b, 5b, 6b, 7a, and 8. This is your total income										95,007.
10 Adjustments to income from Schedule 1, line 26										
11a Subtract line 10 from line 9. This is your adjusted gross income										95,007.

Tax and Credits	11b	Amount from line 11a (adjusted gross income)	11b	95,007.
	12a	Someone can claim ☐ You as a dependent ☐ Your spouse as a dependent		
	b	☐ Spouse itemizes on a separate return	c	☐ You were a dual-status alien
	d	You: ☐ Were born before January 2, 1961 ☐ Are blind		
		Spouse: ☐ Was born before January 2, 1961 ☐ Is blind		
Standard deduction for-	e	Standard deduction or itemized deductions (from Schedule A)	12e	40,840.
• Single or Married filing separately, \$15,750	13a	Qualified business income deduction from Form 8995 or Form 8995-A	13a	
• Married filing jointly or Qualifying surviving spouse, \$31,500	b	Additional deductions from Schedule 1-A, line 38	13b	
• Head of household, \$23,625	14	Add lines 12e, 13a, and 13b	14	40,840.
• If you checked a box on line 12a, 12b, 12c, or 12d, see inst.	15	Subtract line 14 from line 11b. If zero or less, enter -0-. This is your taxable income	15	54,167.
	16	Tax (see instructions). Check if any from Form(s): 1 ☐ 8814 2 ☐ 4972 3 ☐	16	6,161.
	17	Amount from Schedule 2, line 3	17	
	18	Add lines 16 and 17	18	6,161.
	19	Child tax credit or credit for other dependents from Schedule 8812	19	500.
	20	Amount from Schedule 3, line 8	20	
	21	Add lines 19 and 20	21	500.
	22	Subtract line 21 from line 18. If zero or less, enter -0-	22	5,661.
	23	Other taxes, including self-employment tax, from Schedule 2, line 21	23	
	24	Add lines 22 and 23. This is your total tax	24	5,661.

Payments and Refundable Credits	25	Federal income tax withheld from:		
	a	Form(s) W-2	25a	11,321.
	b	Form(s) 1099	25b	
	c	Other forms (see instructions)	25c	
	d	Add lines 25a through 25c	25d	11,321.
	26	2025 estimated tax payments and amount applied from 2024 return	26	
		If you made estimated tax payments with your former spouse in 2025, enter their SSN (see instructions):		
	27a	Earned income credit (EIC)	27a	
	b	Clergy filing Schedule SE (see instructions)		
	c	If you do not want to claim the EIC, check here		
	28	Additional child tax credit (ACTC) from Schedule 8812. If you do not want to claim the ACTC, check here	28	
	29	American opportunity credit from Form 8863, line 8	29	
	30	Refundable adoption credit from Form 8839, line 13	30	
	31	Amount from Schedule 3, line 15	31	
	32	Add lines 27a, 28, 29, 30, and 31. These are your total other payments and refundable credits	32	0.
	33	Add lines 25d, 26, and 32. These are your total payments	33	11,321.

Refund	34	If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you overpaid	34	5,660.
	35a	Amount of line 34 you want refunded to you . If Form 8888 is attached, check here ☐	35a	5,660.
Direct deposit? See instructions.	b	Routing number * * * * * c Type: ☒ Checking ☐ Savings		
	d	Account number * * * * *		
	36	Amount of line 34 you want applied to your 2026 estimated tax	36	

Amount You Owe	37	Subtract line 33 from line 24. This is the amount you owe . For details on how to pay, go to www.irs.gov/Payments or see instructions	37	0.
	38	Estimated tax penalty (see instructions)	38	

Third Party Designee	Do you want to allow another person to discuss this return with the IRS? See instructions. ☐ Yes. Complete below. ☒ No		
Designee's name	Phone no.	Personal identification number (PIN)	

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 belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.			
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.)
			SENATOR	
	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.)
	Phone no. (305) 457-4711	Email address		

Paid Preparer Use Only	Preparer's signature	Date	PTIN	Check if: ☐ Self-employed
	HONEY SMITH	05/31/2026	P*****5873	
	Preparer's name	Phone no. (305) 758-9226		
	HONEY SMITH			
	Firm's name	F & S PROFESSIONAL TAXES LLC		
	Firm's address	8200 N BAYSHORE DR, MIAMI, FL, 33138		
		Firm's EIN **-***1542		

SCHEDULE A
(Form 1040)

Department of the Treasury
Internal Revenue Service

Itemized Deductions

Attach to Form 1040 or 1040-SR.

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

Caution: If you are claiming a net qualified disaster loss on Form 4684, see the instructions for line 16.

OMB No. 1545-0074

2025

Attachment
Sequence No. **07**

Name(s) shown on Form 1040 or 1040-SR

Your social security number

-**-*

ILEANA Y GARCIA

Medical and Dental Expenses	Caution: Do not include expenses reimbursed or paid by others.			
1	Medical and dental expenses (see instructions)	1		
2	Enter amount from Form 1040 or 1040-SR, line 11b	2		
3	Multiply line 2 by 7.5% (0.075)	3		
4	Subtract line 3 from line 1. If line 3 is more than line 1, enter -0-	4		0.
Taxes You Paid	5 State and local taxes (SALT).			
	a State and local income taxes or general sales taxes. You may include either income taxes or general sales taxes on line 5a, but not both. If you elect to include general sales taxes instead of income taxes, check this box ☒	5a	996.	
	b State and local real estate taxes (see instructions)	5b	12,933.	
	c State and local personal property taxes	5c	136.	
	d Add lines 5a through 5c	5d	14,065.	
	e Enter the smaller of line 5d or \$40,000 (\$20,000 if married filing separately). If Form 1040 or 1040-SR, line 11b is more than \$500,000 (\$250,000 if married filing separately), or if you completed Form 2555, Form 4563, or excluded income from Puerto Rico, see instructions	5e	14,065.	
	6 Other taxes. List type and amount:	6		
	7 Add lines 5e and 6	7		14,065.
Interest You Paid	8 Home mortgage interest and points. If you didn't use all of your home mortgage loan(s) to buy, build, or improve your home, see instructions and check this box ☐			
Caution: Your mortgage interest deduction may be limited. See instructions.	a Home mortgage interest and points reported to you on Form 1098. See instructions if limited	8a		
	b Home mortgage interest not reported to you on Form 1098. See instructions if limited. If paid to the person from whom you bought the home, see instructions and show that person's name, identifying no., and address REORG LLC, 46-2945411 6840 SW 82 AVE MIAMI FL 33143	8b	26,775.	
	c Points not reported to you on Form 1098. See instructions for special rules	8c		
	d Reserved for future use	8d		
	e Add lines 8a through 8c	8e	26,775.	
	9 Investment interest. Attach Form 4952 if required. See instructions	9		
	10 Add lines 8e and 9	10		26,775.
Gifts to Charity	11 Gifts by cash or check. If you made any gift of \$250 or more, see instructions	11		
Caution: If you made a gift and got a benefit for it, see instructions.	12 Other than by cash or check. If you made any gift of \$250 or more, see instructions. You must attach Form 8283 if over \$500	12		
	13 Carryover from prior year	13		
	14 Add lines 11 through 13	14		0.
Casualty and Theft Losses	15 Casualty and theft loss(es) from a federally declared disaster (other than net qualified disaster losses). Attach Form 4684 and enter the amount from line 18 of that form. See instructions	15		0.
Other Itemized Deductions	16 Other - from list in instructions. List type and amount:	16		0.
Total Itemized Deductions	17 Add the amounts in the far right column for lines 4 through 16. Also, enter this amount on Form 1040 or 1040-SR, line 12	17		40,840.
	18 If you elect to itemize deductions even though they are less than your standard deduction, check this box ☐			

Name(s) shown on return

ILEANA Y GARCIA

Your Social Security Number

***-**-

Before you begin: If the amount on Schedule A, line 5d is \$10,000 (\$5,000 if married filing separately) or less, enter the amount from Schedule A, line 5d on Schedule A, line 5e. You don't have to complete this worksheet.

1. Is the amount on Schedule A, line 5d more than \$10,000 (\$5,000 if married filing separately)?
- ☐ **No.** **STOP.** Your deduction isn't limited. Enter the amount from Schedule A, line 5d on Schedule A, line 5e. **Don't** complete the rest of this worksheet.
- ☒ **Yes.** Enter \$40,000 1. 40,000.
2. Enter the amount from Form 1040 or 1040-SR, line 11b. 2. 95,007.
- 3a. Enter any income from Puerto Rico that you excluded. 3a. _____
- b. Enter the amount from Form 2555, line 45. 3b. _____
- c. Enter the amount from Form 2555, line 50. 3c. _____
- d. Enter the amount from Form 4563, line 15. 3d. _____
- e. Add lines 3a through 3d. 3e. _____
4. Add lines 2 and 3e. 4. 95,007.
5. Enter \$500,000 (\$250,000 if married filing separately). 5. 500,000.
6. Is the amount on line 4 more than the amount on line 5?
- ☒ **No.** Skip lines 7 and 8 and enter the amount from line 1 on line 9.
- ☐ **Yes.** Subtract line 5 from line 4. 6. _____
7. Multiply line 6 by 30% (0.30). 7. _____
8. Subtract line 7 from line 1. 8. _____
9. Enter the **larger** of the amount on line 8 or \$10,000. 9. 40,000.
10. **State and local tax deduction.** Enter the **smaller** of the amount on line 9 (half the amount on line 9 if married filing separately) or the amount from Schedule A, line 5d here and on Schedule A, line 5e. 10. 14,065.

SCHEDULE 8812
(Form 1040)

Department of the Treasury
Internal Revenue Service

Credits for Qualifying Children
and Other Dependents

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

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

OMB No. 1545-0074

2025

Attachment
Sequence No. 47

Name(s) shown on return

Your social security number

-**-*

ILEANA Y GARCIA

Part I Child Tax Credit and Credit for Other Dependents

1	Enter the amount from line 11a of your Form 1040, 1040-SR, or 1040-NR.	1	95,007.
2a	Enter income from Puerto Rico that you excluded	2a	
b	Enter the amounts from lines 45 and 50 of your Form 2555	2b	
c	Enter the amount from line 15 of your Form 4563	2c	
d	Add lines 2a through 2c	2d	
3	Add lines 1 and 2d	3	95,007.
4	Number of qualifying children under age 17 with the required social security number	4	0
5	Multiply line 4 by \$2,200	5	
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	6	1
Caution: Do not include yourself, your spouse, or anyone who is not a U.S. citizen, U.S. national, or U.S. resident alien. Also, do not include anyone you included on line 4.			
7	Multiply line 6 by \$500	7	500.
8	Add lines 5 and 7	8	500.
9	Enter the amount shown below for your filing status. • Married filing jointly—\$400,000 • All other filing statuses—\$200,000	9	200,000.
10	Subtract line 9 from line 3. • 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	
11	Multiply line 10 by 5% (0.05)	11	
12	Is the amount on line 8 more than the amount on line 11? ☐ No. Stop here. You cannot take the child tax credit, credit for other dependents, or additional child tax credit. ☒ Yes. Subtract line 11 from line 8. Enter the result.	12	500.
13	Enter the amount from Credit Limit Worksheet A	13	6,161.
14	Enter the smaller of line 12 or 13. This is your child tax credit and credit for other dependents Enter this amount on Form 1040, 1040-SR, or 1040-NR, line 19.	14	500.

If the amount on line 12 is more than the amount on line 14, you may be able to take the **additional child tax credit** on Form 1040, 1040-SR, or 1040-NR, line 28. Complete your Form 1040 or Form 1040-SR through line 27a (or Form 1040-NR through line 26) (also complete Schedule 3 (Form 1040), line 11) before completing Part II-A

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

Schedule 8812 (Form 1040) 2025 Created 7/30/25

Part II-A Additional Child Tax Credit for All Filers**Caution:** If you file Form 2555, you cannot claim the additional child tax credit.

15	Reserved for future use		15
16a	Subtract line 14 from line 12. If zero, stop here ; you cannot take the additional child tax credit.		16a
b	Number of qualifying children under age 17 with the required social security number: <u>0</u> x \$1,700.		16b
	Enter the result. If zero, stop here ; you cannot claim the additional child tax credit.		
	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)	18a	
b	Nontaxable combat pay (see instructions)	18b	
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 \$5,100 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.		

Part II-B Certain Filers Who Have Three or More Qualifying Children and Bona Fide Residents of Puerto 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, or if you are a bona fide resident of Puerto Rico, see instructions	21
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	22
23	Add lines 21 and 22	23
24	1040 and	
	1040-SR filers: Enter the total of the amounts from Form 1040 or 1040-SR, line 27a, and Schedule 3 (Form 1040), line 11.	24
	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
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Form **8867**

(Rev. November 2024)

Department of the Treasury
Internal Revenue Service**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, or 1040-SS.
Go to www.irs.gov/Form8867 for instructions and the latest information.

OMB No. 1545-0074

2025Attachment
Sequence No. **70**

Taxpayer name(s) shown on return

ILEANA Y GARCIA

Taxpayer identification number

***-**-

Preparer's name

HONEY SMITH

Preparer tax identification number

P***5873****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 the applicable tax year provided by the taxpayer or reasonably obtained by you? | ☒ | ☐ | ☐ |
| 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-SS, or Schedule 8812 (Form 1040) 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? | ☒ | ☐ | ☐ |
| 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) | ☒ | ☐ | ☐ |
| 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.) | ☐ | ☒ | ☐ |
| a Did you make reasonable inquiries to determine the correct, complete, and consistent information? | ☐ | ☐ | ☐ |
| 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.) | ☐ | ☐ | ☐ |
| 5 Did you satisfy the record retention requirement? To meet the record retention requirement, you must keep a copy of your documentation referenced in question 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:

SS STATEMENT

- | | | | |
|--|--------------------------|--------------------------|-------------------------------------|
| 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? | ☐ | ☐ | ☐ |
| 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.) | ☐ | ☐ | ☒ |
| a Did you complete the required recertification Form 8862? | ☐ | ☐ | ☐ |
| 8 If the taxpayer is reporting self-employment income, did you ask questions to prepare a complete and correct Schedule C (Form 1040)? | ☐ | ☐ | ☒ |

For Paperwork Reduction Act Notice, see separate instructions.

UYA

Form 8867 (Rev. 11-2024)

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.)	☐	☐	☐
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?	☐	☐	☐
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)?	☐	☐	☐

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?	☒	☐	☐
11 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?	☒	☐	☐
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?	☒	☐	☐

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?	☐	☐

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?	☒	☐

Part VI Eligibility Certification

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:

- 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);
- 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;
- Submit Form 8867 in the manner required; and
- 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*.
 - A copy of this Form 8867.
 - The applicable worksheet(s) or your own worksheet(s) for any credit(s) claimed.
 - 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).
 - A record of how, when, and from whom the information used to prepare this form and the applicable worksheet(s) was obtained.
 - 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).

If you have not complied with all due diligence requirements, you may have to pay a penalty for each failure to comply related to a claim of an applicable credit or HOH filing status (see instructions for more information).

	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?	☒	☐