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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VIDEO

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.