Dear [Name]:

We're auditing some of your clients’ 2018 tax returns that claimed [Earned Income Tax Credit (EITC) or American Opportunity Tax Credit (AOTC)].

We can't supply details specific to the returns we're auditing. However, we're reminding you that failure to follow due diligence requirements when preparing tax returns with these benefits can adversely affect you and your clients.

**What happens next**
This letter is for your information only. You don't need to respond. We'll continue to check future returns you prepare that claim these benefits to ensure you're meeting your due diligence requirements.

**Where you can find more information**

- Publication 4687, Paid Preparer Due Diligence, available on our website at www.irs.gov/forms-pubs
- The preparer toolkit on our website at www.eitc.irs.gov/tax-preparer-toolkit/main
- Visite www.eitc.irs.gov e ingrese las palabras claves "Letter 5138(SP)" para leer esta carta en español

If you have questions, you can contact us at the phone number or email address above. For security purposes, don't include any personally identifiable information (PII) belonging to your clients. PII includes information used to distinguish or trace the identity of an individual.

Sincerely,

*Gwen M. Garren*

Gwen M. Garren
Director,
Refundable Credits and Program Management