



Department of the Treasury
Internal Revenue Service
Small Business / Self-Employed

Date:
02/01/2023
Preparer ID number:

Tax periods:

Person to contact:

Employee ID number:

Contact telephone number:

Contact fax number:

Contact hours:

Response due date:

Dear [Preparer]:

We selected you for an educational Knock & Talk visit as part of the Paid Preparer Due Diligence Program based on returns you prepared for the tax period shown above.

You are required to be compliant with the due diligence requirements imposed by the regulations under Internal Revenue Code (IRC) Section 6695(g), Failure to be Diligent in Determining Eligibility for Certain Tax Benefits, for the following:

- Earned Income Tax Credit (EITC)
- American Opportunity Tax Credit (AOTC)
- Child Tax Credit (CTC)
- Additional Child Tax Credit (ACTC)
- Credit for Other Dependents (ODC)
- Head of Household filing status (HOH)

What you need to do

Please call me using the contact information above by the response date listed.

What you can expect

During our telephone conversation, we will discuss:

- Date, time, and agenda for your educational visit
- Types of documents to have available for the visit
- Concerns or questions you may have

Generally, the visit will last up to 2 hours. We will review and discuss:

- Your due diligence requirements in preparation for the upcoming filing season.
- Common tax benefit mistakes and how to avoid them.
- Several returns you prepared containing the tax benefits listed above, their accompanying schedules and supporting documentation. If we find discrepancies, we will discuss changes you can make to ensure you're preparing accurate returns for your clients and what you can do to improve your due diligence. You will also have an opportunity to ask us questions.

As due diligence is the responsibility of every paid preparer, it will be valuable to have other preparers in your office join this educational opportunity. The visit is a complimentary education session and will benefit you, your colleagues, and your employees.

What will happen if you do not want to participate

You are not required to schedule this educational visit; however, it is highly recommended. You will learn information to make you a better preparer and prepare more accurate returns for your clients, so they may avoid potential audit. Keep in mind, we will continue to monitor future returns you prepare. You may be subject to a future due diligence examination or other actions if subsequent return filings do not improve. If you prefer to opt out of this visit, please call me using the contact information above by the response date listed.

Sincerely,

[Name]

[Employee Title]

Enclosures:

Publication 4687