



MANUAL TRANSMITTAL

Department of the Treasury
Internal Revenue Service

25.33.1

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EFFECTIVE DATE

(07-13-2026)

PURPOSE

- (1) This new IRM 25.33.1, Refundable Credits Program Management (RCPM) Treatments provides guidance on the Refundable Credits Return Preparer Strategy(RPS), the RPS program focuses primarily on due diligence requirements related to three refundable credits—EITC, ACTC, and AOTC—and a few other tax credits and benefits, such as the Head of Household filing status. These credits have a number of complicated requirements related to income, filing status, residency, and relationship status.

MATERIAL CHANGES

- (1) This is a brand new IRM.

EFFECT ON OTHER DOCUMENTS

None

AUDIENCE

This IRM is used by employees supporting the Return Preparer Strategy (RPS) who work in Taxpayer Services (TS) Refundable Credits Examination Operation (RCEO), Small Business/Self-Employed (SB/SE) Campus Operations, and Stakeholder Liaison (SL). The administration of these treatments is supported by multiple IRS functions, including Refundable Credit Administration (RCA), the Dependent Database (DDb), Small Business/Self-Employed (SB/SE) Field and Exam, Criminal Investigation (CI), Stakeholder Liaison, Taxpayer Services Exam, Accounts Management, the Return Preparer Office (RPO), Research, Applied Analytics & Statistics (RAAS), the Office of Taxpayer Correspondence (OTC), and the National Distribution Center (NDC). Coordinating these nationwide efforts requires advanced tools, particularly as program volumes grow and RCA introduces new treatments.

Ishmael P. Alejo Director, Refundable Credits Program
Management (RCPM) Taxpayer Services Division

25.33.1

Refundable Credits Program Management (RCPM) Treatments

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25.33.1.1
(07-13-2026)
Program Scope and Objective

- (1) **Purpose:** This IRM provides guidance on the Return Preparer Strategy (RPS).
- (2) **Audience:** This IRM is used by employees supporting the Return Preparer Strategy (RPS) who work in Taxpayer Services (TS) Refundable Credits Examination Operation (RCEO), Small Business/Self-Employed (SB/SE) Campus Operations, and Stakeholder Liaison (SL).
- (3) **Policy Owner:** The Director of Refundable Credits Program Management (RCPM) owns the policy information contained in this IRM.
- (4) **Program Owner:** The Director of RCPM is the executive responsible for the content.
- (5) **Primary Stakeholders:** Taxpayer Services (TS), Small Business Self-Employed (SB/SE), Stakeholder Liaison (SL), Criminal Investigation (CI), Return Preparer Office (RPO), Research, Applied Analytics & Statistics (RAAS), Office of Taxpayer Correspondence (OTC) and National Distribution Center (NDC) and Taxpayer Service Strategies & Solution (TSSS), Dependent Database (DDb).
- (6) **Contact Information:** To recommend changes or make suggestions for this IRM, send an e-mail to the IRM author, or use the Service wide Electronic Research Program (SERP) Feedback Application.

25.33.1.2
(07-13-2026)
Background

- (1) The IRS Refundable Credits Administration (RCA) office runs a program called the Return Preparer Strategy (RPS) to make sure tax preparers are properly following the rules, especially when claiming refundable credits (including, but not limited to EITC, CTC and AOTC).
- (2) Administering refundable credits and benefits requires a careful balance between taxpayer/preparer education and enforcement. The RCA Office maintains this balance through the RPS, which focuses on return preparers and their due diligence responsibilities.
- (3) The RPS uses a progressive set of treatments applied both before the filing season, pre-filing season (PFS) and during the filing season (FS). These treatments include educational and compliance letters, outbound phone calls, webinars, post-refund client audits, Knock and Talk Visits (KTVs), and Due Diligence Visits (DDVs). Using a risk-based scoring system, Refundable Credit Administration (RCA), in coordination with Taxpayer Services, Strategies & Solutions, identifies preparers whose filing patterns indicate potential noncompliance. RCA assigns preparers to treatments based on the level of risk, determined by factors such as return volume, severity of issues, prior treatment history, and demonstrated improvement.
- (4) The administration of these treatments is supported by multiple IRS functions, including RCA, the Dependent Database (DDb), Small Business/Self-Employed (SB/SE) Field and Exam, Criminal Investigation (CI), Stakeholder Liaison, Taxpayer Services Exam, Accounts Management, the Return Preparer Office (RPO), Research, Applied Analytics & Statistics (RAAS), the Office of Taxpayer Correspondence (OTC), and the National Distribution Center (NDC). Coordinating these nationwide efforts requires advanced tools, particularly as program volumes grow and RCA introduces new treatments.

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25.33.1.3
(07-13-2026)
Authority

- (1) **IRC 32:** Earned Income Tax Credit
- (2) **IRC 24:** Child Tax Credit/Additional Child Tax Credit/ Credit for Other Dependents
- (3) **IRC 25A:** American Opportunity and Lifetime Learning Credits
- (4) **IRC 6695(g):** Assessable penalties with respect to the preparation of tax returns for other persons

25.33.1.4
(07-13-2026)
Roles and Responsibilities

- (1) The RCPM office oversees the Refundable Credits Return Preparer Strategy program, as well as other efforts related to refundable credits. A team within the office coordinates the compliance actions. A dedicated team administers a portion of correspondence due diligence visits, conducts outbound calls, and responds to preparer correspondence. Another team within RCPM coordinates education and outreach efforts.
- (2) In addition, multiple offices within the agency act as internal stakeholders and contribute staff time or financial resources. Internal stakeholder roles can and do fluctuate as program needs and resources change.
 - TSSS conducts analyses and prepares the year-end reports.
 - TS Accounts Management responds to incoming phone calls.
 - TS Examination Operations conducts post-refund client audits with taxpayers who have qualifying child issues and administers outbound phone calls.
 - SB/SE Examination Operations conducts post-refund client audits.
 - SB/SE Field Examination conducts due diligence examinations.
 - SL assists with the execution of knock and talk visits
 - RAAS provides date on preparers.
 - RPO provides Preparer Tax Identification Number data.
 - NDC prints and mails program letters.
 - OTC coordinates notice standards.

25.33.1.5
(07-13-2026)
Program Management and Review

- (1) The RPS employs a tiered approach comprised of compliance and outreach activities to help paid tax return preparers meet their due diligence requirements per IRC 6695(g).
- (2) Section 6695(g) of the Internal Revenue Code states: Any person who is a tax return preparer with respect to any return or claim for refund who fails to comply with due diligence requirements imposed by the Secretary by regulations with respect to determining (1) eligibility to file as head of household (as defined in section 2(b)) on the return, or (2) eligibility for, or the amount of, the credit allowable by section 24 [CTC/ACTC/ODC], 25A(a)(1) [AOTC] or 32 [EITC] shall pay a penalty of \$500** for each such failure. **Per IRC Section 6695 (h)(1) this penalty is subject to inflation.
- (3) Elements of the strategy include the following treatments: educational letters, telephone calls, webinars, KTVs, DDVs and client audits:

RPS Treatments
Pre-Filing Season:
SB/SE Due Diligence Visit (In-person DDV)

RPS Treatments
SB/SE Correspondence Due Diligence Visit (CORR DDV)
TS (CORR DDV)
Knock and Talk Visit (KTV)
Knock and Talk Visit Lite (KTV Lite)
Post-Refund EITC Client Audit (TS)
Post-Refund AOTC Client Audit (SB)
Audit Letter 5138
Letter 6595 (Call Letter)
Letter 6597 (Webinar)
Outbound Phone Call
Letter 5025
Client Letter 6138
Filing Season:
Outbound Phone Call
Letter 4858
Letter 4858 (New Preparer's)
Form 8867 Alert
Letter 5364
Post Filing Season:
Letter 1125 Penalty Package

25.33.1.5.1
(07-13-2026)
**Due Diligence Visits
(DDVs)**

- (1) DDVs are a core enforcement component of the Return Preparer Strategy and serve as the primary mechanism for proposing and assessing preparer penalties under IRC 6695(g). RCA conducts DDVs for paid return preparers with a demonstrated pattern or history of noncompliance with statutory due diligence requirements.
- (2) SB/SE Revenue Agents (RAs) and Tax Compliance Officers (TCOs) or Tax Specialists (TS) administer DDVs and may conduct the visits either in person or through correspondence. These visits involve a structured review of selected client returns to evaluate whether the preparer satisfied due diligence requirements for covered tax benefits, including:
 1. Earned Income Tax Credit (EITC)
 2. Child Tax Credit (CTC/ACTC)
 3. American Opportunity Tax Credit (AOTC)
 4. Head of Household (HOH) filing status (as applicable under 6695(g))
- (3) During a DDV, examiners evaluate compliance with statutory and regulatory standards, including proper completion of Form 8867, satisfaction of

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knowledge requirements, computation accuracy, and record-retention requirements pursuant to IRC 6695(g) and Treas. Reg. 1.6695-2.

- (4) DDVs require the development and documentation of additional substantiating evidence to support penalty determinations. Where failures are identified, penalties may be proposed and assessed in accordance with established procedures. Cases demonstrating repeated, willful, or egregious noncompliance may be referred for further enforcement consideration.

25.33.1.5.2
(07-13-2026)

Knock and Talk Visits (KTV) & KTV Lites

- (1) KTV is a field-based treatment focused on paid tax return preparers who demonstrate indicators of elevated risk related to due diligence requirements under IRC 6695(g). The program identifies preparers who have filed returns claiming refundable credits and other covered tax benefits—such as the Earned Income Tax Credit (EITC), Child Tax Credit (CTC/ACTC), American Opportunity Tax Credit (AOTC), and Head of Household (HOH) filing status—where compliance models identify patterns suggesting potentially deficient due diligence or highly questionable claims.
- (2) KTV visits are educational, non-examination contacts designed to:
 - Reinforce statutory and regulatory due diligence requirements under IRC 6695(g) and Treas. Reg. 1.6695-2
 - Address documentation, knowledge, and record-retention standards
 - Clarify Form 8867 completion and computation requirements
 - Promote voluntary compliance and behavioral correction
 - Deter future noncompliance through direct engagement
- (3) SB/SE Revenue Agents (RAs) in coordination with a Special Agent (SA) from Criminal Investigation (CI) conduct the KTV. The purpose of the visit is to promote voluntary compliance, reinforce statutory and regulatory requirements, and address questionable filing patterns.
- (4) KTVs Lite are similarly structured educational visits in which selected client returns are reviewed; however, CI Special Agents are not present. SB/SE RAs or SL Tax Specialists may conduct the KTV Lite. This treatment stream focuses on outreach, education, and behavioral correction without an enforcement posture.
- (5) Both KTV and KTV Lite treatments serve as early-intervention compliance tools within the Return Preparer Strategy and may inform subsequent case selection or escalation where patterns of noncompliance persist.

25.33.1.5.3
(07-13-2026)

LDC Referrals

- (1) The Lead Development Center (LDC) works to identify and deter individuals who promote abusive tax schemes and/or prepare abusive returns; evaluates and develops information from both internal and external sources. RCPM identifies and refers to the LDC egregious preparers that have been previously treated with multiple DDVs and the behavior continues.

25.33.1.5.4
(07-13-2026)

Webinar Treatment & Letter 6597

- (1) The Webinar Invitation Letter (Letter 6597 - Webinar Invitation) is issued to paid return preparers as an invitation to attend a virtual educational webinar hosted by the Internal revenue Service (IRS).
- (2) The webinar provides guidance on due diligence requirements under IRC 6695(g), common compliance deficiencies, documentation standards, and best practices for refundable credit claims and related filing positions.

- (3) Participation in the webinar constitutes an educational treatment stream within the Return Preparer Strategy. However, receipt of Letter 6597 and webinar attendance does not preclude selection for other compliance treatments. Preparers meeting risk thresholds may alternatively—or subsequently—be assigned to other treatment streams, including KTV, KTV Lite, or DDVs, based on program criteria and case analysis.

25.33.1.5.5
(07-13-2026)
Post-Refund Client Audits

- (1) Post-Refund Client Audits (PRAs) within the Return Preparer Strategy include focused examinations of client returns prepared by egregious preparers who demonstrate persistent noncompliance with due diligence requirements under IRC 6695(g). These audits are conducted after refunds have been issued and focus on verifying eligibility for specific refundable credits, including the EITC and the AOTC and the Head of Household filing status.
- EITC Post-Refund Client Audit sub-groups consist of examinations of returns prepared by high-risk preparers who have been selected for less aggressive treatments, such as educational letters, webinar invitations, or outbound telephone contacts. These treatments represent an escalated enforcement response designed to correct improper refunds and document patterns of noncompliance.
 - OTC Post-Refund Client Audits are like EITC post refund client audits except they are applied to client returns associated with preparers who exhibited repeated questionable AOTC claims despite prior outreach or educational interventions.

25.33.1.5.6
(07-13-2026)
Outbound Phone Calls

- (1) Educational telephone calls focus on helping paid preparers comply with the due diligence requirements and prepare accurate returns and claims for refund claiming the:
- Earned income tax credit (EITC),
 - Child tax credit (CTC), additional child tax credit, (ACTC), credit for other dependents (ODC),
 - American opportunity tax credit (AOTC), and
 - Head of household (HOH) filing status.
- (2) Outbound Phone Calls conducted by TS during both PFS and FS are educational in nature but incorporate a compliance-warning component. They promote behavioral correction while documenting continued risk indicators that may support subsequent case selection or escalation if noncompliance persists.

25.33.1.5.7
(07-13-2026)
Preparer Letters and Notices

- (1) Educational letters focus on helping paid preparers comply with the due diligence requirements and prepare accurate returns and claims for refund claiming the:
- Earned income tax credit (EITC),
 - Child tax credit (CTC), additional child tax credit, (ACTC), credit for other dependents (ODC),
 - American opportunity tax credit (AOTC), and
 - Head of household (HOH) filing status.
- (2) Each letter/notice to a preparer reminds them that not meeting due diligence requirements can result in a penalty assessed against the preparer. The RPS

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team continues to monitor the preparer's future returns, claiming the tax benefits to which due diligence requirements apply.

Letter(s)	CP Notice	Title	Description
Letter 1125	NA	Transmittal of Examination Report	Informs preparer about proposed penalty because a preparer did not attach F8867 as required under 6695 (g). Includes Form 5816 and instructions. Preparer has 30 days to respond.
Letter 4858	CP592	You may not have met your due diligence requirements	Letter 4858 is sent to EITC return preparers to alert them that they prepared questionable returns claiming certain tax benefits. The letter explains the due diligence requirements and consequences of preparing inaccurate returns in the future.
Letter 5138	CP590A	Return Preparer Client Audit Notification	This pre-filing season letter is sent to EITC/AOTC return preparers to alert them to the fact that some of their client's returns will be audited
Letter 5364	NA	Missing Forms 8867 Alert	This letter is sent to EITC, AOTC, ODC/CTC/ACTC, and HOH return preparers when six of their client paper returns do not include Form 8867. There is a \$560 *penalty for each benefit on paper returns without a Form 8867. * Per IRC Section 6695 (h)(1) this penalty is subject to inflation.
Letter 5025-F	CP590	You prepared inaccurate tax returns. – You risk penalties from an audit.	The letter is sent to preparers who may not have met their due diligence requirements. The letter has been formatted to allow selectable paragraphs (describing the due diligence issue(s) for the letter being mailed) to be inserted. • Selectable Paragraph #1: EITC • Selectable Paragraph #2: AOTC • Selectable Paragraph #3: CTC/ACTC • Selectable Paragraph #4: EITC High Volume (not currently used) • Selectable Paragraph #5: Household Help
Letter 6595	CP 593	Pre-Filing Season Phone Call Letter	This letter is sent in December to preparers selected for a Pre-filing Season call to alert them that an IRS agent will be calling them in January.
Letter 6597	NA	Webinar Invitation	This letter is sent to preparers invited to a due diligence Webinar.
Client Letter(s):	CP Notice	Title	Description
Letter 6138	CP591	You Need to Make Sure Your Tax Return is Accurate	This letter is sent to clients of previously treated, unchanging preparers, to inform them of their tax filing responsibilities and provide them with tips on preparer selection.

25.33.1.5.8
(07-13-2026)

Control Group

- (1) Control groups are assigned by treatment stream (DDV, KTV, Letters, etc.) and allow the team to determine treatment effectiveness.

- (2) Deconfliction protocols are used to preserve treatment integrity, prevent duplicative contacts, and ensure coordinated compliance actions across IRS functions.
 - (3) Control groups consist of preparers who meet established selection criteria but are intentionally excluded from a specific treatment stream (e.g., Webinar, KTV, KTV Lite, telephone contact, or DDV) for analytic and program-evaluation purposes. These groups allow RPS to:
 - Measure behavioral change attributable to specific treatments
 - Evaluate treatment effectiveness and resource allocation
 - Compare post-treatment filing patterns against untreated populations
 - Support data-driven adjustments to compliance strategy
 - (4) Preparer's assigned to control groups are subject to ongoing monitoring and are eligible for future treatment streams based on compliance behavior and risk indicators.
- 25.33.1.5.9
(07-13-2026)
Deconfliction
- (1) Deconfliction procedures are implemented to prevent overlapping compliance actions involving the same preparer across IRS functions (e.g., SB/SE Exam, CI, RCPM, LDC, or other enforcement programs). Deconfliction ensures:
 - No simultaneous or duplicative contacts that could compromise case integrity
 - Preservation of potential civil or criminal enforcement actions
 - Appropriate sequencing of educational versus enforcement treatments
 - Alignment with existing open examinations, investigations, or penalty cases
 - (2) Prior to assignment or execution of an RPS treatment, preparer identifiers are screened against relevant IRS systems and program inventories to identify conflicts.
- 25.33.1.5.10
(07-13-2026)
Program Value
- (1) The value of the program is measured by estimating the number of improper payments prevented or deterred because of compliance treatments and the estimated number of assessments collected by the IRS.
- 25.33.1.5.11
(07-13-2026)
Preparer Behavior Changes
- (1) The goal of the treatments is behavioral changes following educational treatments (e.g., Webinars, KTV/KTV Lite, telephone contacts) that reduce future erroneous claims.
- 25.33.1.5.12
(07-13-2026)
Collected Assessments
- (1) DDVs resulting in assessed IRC 6695(g) penalties.
 - (2) PRAs that disallow improper refundable credits and/or increase tax liability.
- 25.33.1.6
(07-13-2026)
Program Controls
- (1) The Refundable Credit audit inventory is primarily selected through systemic processes utilizing risk-based scoring criteria. The development and maintenance of these criteria are the responsibility of TS RCPM headquarters staff.
 - (2) RCPM is also responsible for the development of the TS Examination work plan, which establishes projected audit volumes and associated timeframes

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based on the availability of scored returns and allocated resources. The work plan is intended to serve as a guiding framework and may be modified as necessary to address resource constraints, legislative changes, or other operational considerations.

- (3) Examinations are conducted by personnel within TS RCEO and SB/SE Campus Operations

25.33.1.7
(07-13-2026)

- (1) Terms and Acronyms of the RPS:

Terms and Acronyms

Term / Acronym	Full Name	Definition / Description
AOTC	American Opportunity Tax Credit	Refundable education credit subject to due diligence requirements.
CI	Criminal Investigation	IRS functions responsible for criminal enforcement; may participate in KTVs.
CORR DDV	Correspondence Due Diligence Visit	Enforcement-focused compliance visit conducted by SB/SE RAs or TCOs/TS to evaluate adherence to IRC 6695(g). Penalties may be proposed and assessed when failures are substantiated, done via correspondence.
CTC / ACTC	Child Tax Credit / Additional Child Tax Credit	Refundable dependent credit(s) subject to due diligence requirements.
DDb	Dependent Database	Refers to an internal system database used to store and manage information about dependents claimed on tax returns.
DDV	Due Diligence Visit	Enforcement-focused compliance visit conducted by SB/SE RAs or TCOs/TS to evaluate adherence to IRC 6695(g). Penalties may be proposed and assessed when failures are substantiated.
EFIN	Electronic Filing Identification Number	Number used by approved providers who file electronically
EIN	Employer Identification Number	Also known as a Federal Tax Identification Number; used to identify a business entity.
EITC	Earned Income Tax Credit	Refundable credit subject to due diligence requirements.
Form 8867	Paid Preparer's Due Diligence Checklist	Required form documenting compliance with due diligence requirements for covered credits and filing statuses.
FS	Filing Season	The period when the IRS accepts and processes tax returns from taxpayers for a given tax year.
GAO	Government Accountability Office	The audit, evaluation and investigative arm of Congress. They improve the performance and accountability of the federal government.

Term / Acronym	Full Name	Definition / Description
HOH	Head of Household	Filing status subject to due diligence requirements under IRC 6695(g).
HSH	Household Help	HSH denotes income earned from being a household employee, as opposed to W-2 wages.
IRC 6695(g)	Internal Revenue Code 6695(g) Penalty	Code section imposing penalties on preparers who fail to meet due diligence requirements for certain credit and filing statuses.
ITIN	Individual Taxpayer Identification Number	A nine-digit tax processing number issued by the IRS to individuals who must file or be listed on a U.S. tax return but are not eligible for a Social Security Number (SSN).
IRS	Internal Revenue Service	The IRS is the U.S. government agency that is responsible for administering and enforcing federal tax laws.
KTV	Knock and Talk Visit	Educational, non-penalty compliance visit conducted by SB/SE Revenue Agents in coordination with CI. Client returns are reviewed to assess due diligence compliance.
KTV Lite	Knock and Talk Visit (Lite)	Educational, non-penalty visit conducted by SB/SE Revenue Agents or Stakeholder Liaison Tax Specialists without CI presence.
LDC	Lead Development Center	Function working to identify and deter individuals who promote abusive tax schemes and/or prepare abusive returns; evaluates and develops information from both internal and external sources.
NDC	National Distribution Center	NDC personnel execute mail out of letter treatments
NTF	Nationwide Tax Forums	Conferences Providing an opportunity to advance IRS policies and programs and include seminars on compliance initiatives and IRS services. Tax professionals who attend these forums are eligible to receive Continuing Education (CE) credit.
ODC	Other Dependent Credit	A \$500 non-refundable credit for each qualifying dependent who does not qualify for the Child Tax Credit (CTC) or who qualifies for CTC but lacks a valid SSN by the due date. The credit is available for tax years 2018-2025 (and made permanent beginning in 2025).
OTC	Office of Taxpayer Correspondence	IRS function this is responsible for overseeing, standardizing, and improving written communications sent to taxpayers.
PFS	Pre-filing Season	The period before the official tax filing season begins.

Term / Acronym	Full Name	Definition / Description
POD	Post of Duty	Refers to the official location where an employee is assigned to work on a regular basis.
PRA	Post-Refund Audit	Taxpayer-level examination conducted after refund issuance to verify eligibility for claimed credits and Head of Household filing status, accuracy of Sch C income and expenses, and correct improper refunds.
PTDT	The Preparer Treatment Delivery Tool	The Preparer Treatment Delivery Tool is a comprehensive system for developing case files, tracking statuses, and maintaining Data Collection Instruments (DCIs) of RPS treatments in progress, as well as, prior year historical records.
PTIN	Preparer Tax Identification Number	A unique nine-character identifier that the IRS issues to any individual who prepares or assists in preparing federal tax returns for compensation. The identified starts with the letter P.
RA	Revenue Agent	SB/SE examination personnel conducting compliance visits and examinations.
RAAS	Research, Applied Analytics & Statistics	IRS organization that provides data analysis, research, and statistical support to improve tax administration, compliance, and decision-making across the agency.
RCA	Refundable Credit Administration	Office within the IRS, that attempts to maintain that balance through a program (Return Preparer Strategy) focusing on return preparers and their due diligence responsibilities.
RCEO	Refundable Credits Examination Operation	IRS compliance function within the TS division that conducts examinations (audits) of tax returns involving refundable credits.
RCPM	Refundable Credits Program Management	Office to communicates policy, procedures, and guidance on the Earned Income Tax Credit (EITC) and all individual pre-refundable credits and programs worked by the Refundable Credits Examination Operations (RCEO) functions.
ROI	Return on Investment	A measure is used to evaluate how profitable an investment is compared to its cost.
RPO	Return Preparer Office	Office oversees registration and suitability of federal tax return preparers. The mission is to improve taxpayer compliance by providing comprehensive oversight and support of tax professionals.
RPS	Return Preparer Strategy	Office Coordinated compliance framework designed to promote preparer adherence to due diligence requirements through education, monitoring, enforcement, and escalation treatments.

Term / Acronym	Full Name	Definition / Description
SBSE	Small Business/Self-Employed	IRS division responsible for administering tax laws and services for small business and self employed individuals.
SDWG	Software Developers Working Group	A collaborative group of external stakeholders who work together with the RCPM to discuss, design, and improve standards, or processes. Team meets quarterly.
SERP	Service wide Electronic Research Program	Internal IRS online reference system that provides employees with procedures, guidance, and job aids to perform their work accurately and consistently.
SL	Stakeholder Liaison	Function conducting outreach and educational contacts with preparers.
TCO	Tax Compliance Officer	SB/SE compliance personnel conducting examinations and due diligence reviews.
TIGTA	Treasury Inspector General for Tax Administration	An office that has all the responsibilities of an Inspector General of the Department with respect to the Department of the Treasury and the Secretary of the Treasury on all matters relating to the Internal Revenue Service.
TS	Taxpayer Service	IRS division that processes individual and business tax returns, issues refunds, provides taxpayer assistance (phone, in-person, online), and manages related compliance, modernization, communications, and operational functions.
TSSS	Taxpayer Service Strategies & Solution	IRS organization within the TS that focuses on developing, coordinating, and improving taxpayer service strategies and delivery solutions.

