



**Department of the Treasury
Internal Revenue Service**

[Address line 1]
[Address line 2]
[Address line 3]

Letter:
6597

Date:

Contact telephone number:

Contact email address:

[Taxpayer name]
[Address line 1]
[Address line 2]
[Address line 3]

You possibly failed to meet your due diligence requirements.

Our review of the tax returns you prepared in [YYYY] shows client returns may have inaccurately claimed tax benefits and you possibly failed to meet your due diligence requirements.

You've been invited to participate in an IRS educational webinar to learn more about your due diligence requirements. This webinar is a part of the Paid Preparer Due Diligence Program. The 60-minute webinar will take place on [(Jan. 11, 2024, at noon ET)] and will include an opportunity to ask questions.

Register for the webinar by [MMDDYYYY]

- The link to register is: []
- When registering, you'll have the option to add the webinar to your calendar.

What you need to know

You're required to meet the due diligence requirements imposed by the regulations under Internal Revenue Code (IRC) Section 6695(g), Other Assessable Penalties with Respect to the Preparation of Tax Returns for Other Persons, for returns claiming the following:

- Earned Income Tax Credit
- American Opportunity Tax Credit
- Child Tax Credit / Additional Child Tax Credit / Credit for Other Dependents
- Head of Household filing status
- You aren't required to attend this webinar. However, it's recommended and valuable, as due diligence is the responsibility of every paid preparer. You'll learn information to make you a better preparer and help you prepare accurate returns for your clients helping them avoid a potential audit.
- We'll continue to monitor future returns you prepare. You may be subject to a future due diligence examination or other actions if subsequent return filings don't improve
- If you have questions, 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 in an email. PII includes information used to distinguish or trace the identity of an individual.