

Resources @ Your Fingertips



EITC Due Diligence Resources

(Please click each heading for more information)

[EITC CENTRAL](#)

The resources on this site will assist you in reaching those eligible workers who qualify for the credit and preparing accurate returns which reduces claims made in error.

[EITC Tax Preparer Toolkit](#)

This toolkit has everything you need for helping you with the Earned Income Tax Credit, the Child Tax Credit/Additional Child Tax Credit and the American Opportunity Tax Credit claims.

[Form 8867: Paid Preparer's Due Diligence Checklist](#)

Beginning with tax year 2016, the form has been expanded and revised to include the Child Tax Credit/Additional Child Tax Credit and the American Opportunity Tax Credit.

[Hot Topics for Return Preparers & Penalties](#)

Learn more about the Path Act, refunds and expanded due diligence requirements. Penalties will apply to each credit incorrectly submitted on a tax return and is now indexed for inflation.

[EITC Training Course](#)

This module covers the technical parts of the Due Diligence must do's and contains scenarios to walk you through examples of applying due diligence requirements. You may also receive one Continuing Education credit for this course. Be sure you follow the steps to determine if you will qualify to take the credit.

[Webinar: Keeping Up with Earned Income and Refundable Tax Credits](#)

Get the information you need to get EITC correct for your clients and avoid EITC due diligence consequences. For more webinars throughout the year, please check www.irs.gov (key word search "webinars").

[Frequently Asked Questions](#)

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[Stakeholder Liaison Local Contacts](#)

Issue Management Resolution System (IMRS): IMRS is an internal IRS system that captures, develops and responds to significant national and local stakeholder issues. When stakeholders notify the IRS of concerns about systemic problems or IRS policies, practices and procedures, analysts research and respond to the issues. For additional information, see link to [IMRS](#). Tax professionals should forward significant issues regarding IRS policies, practices and issues to their [Stakeholder Liaison \(SL\) Local Contacts](#).

You may prefer to share ideas for reducing taxpayer burden directly with the Taxpayer Burden Reduction (TBR) Program using [Form 13285A, Reducing Tax Burden on America's Taxpayers](#).