

# Due Diligence Examinations - Surviving IRS Scrutiny with Confidence

## Course Description

Every tax preparer is subject to IRS scrutiny, but not every preparer is prepared. This advanced course is designed to equip tax professionals with knowledge, strategies, and tools to confidently respond to IRS Due Diligence Examinations and Preparer Compliance Program audits.

Focused on real-world application, this class walks participants through the examination process—from the initial contact letter (LTR 4858 or 5364) to the final determination—and offers a detailed roadmap for building a defensible compliance file. You'll explore the actual IRS procedures, examiner expectations, and common pitfalls that lead to penalties, injunctions, or Office of Professional Responsibility (OPR) referrals.

Through expert instruction, real audit examples, and hands-on exercises, you will learn how to:

- Interpret the scope and purpose of a Due Diligence Examination and how preparers are selected for audit
- Prepare for the initial interview and documentation request
- Use Form 8867 and related documentation to defend your position
- Identify red flags that trigger IRS investigations
- Respond effectively to IRS letters, IDRs, and interviews
- Navigate the appeals process if penalties are proposed
- Protect your PTIN, EFIN, and professional credentials

This course demystifies the IRS's enforcement playbook and helps preparers create strong internal compliance systems to survive—or better yet, avoid—examinations altogether.

## Who Should Attend

Experienced tax preparers, Enrolled Agents, CPAs, attorneys, and office managers who have been selected for, or wish to prepare for, IRS due diligence audits or investigations.