



Notice Date: MAY 22, 2006
Notice Number: CP85A
Taxpayer Identification Number:

Tax Form: 1040
Period Ending: DEC. 31, 2004
For assistance, call:
1-800-829-4477

Topic Number: 654

Please Help Us Confirm Your Filing Status

Why We're Sending You This Letter

You used head of household filing status when you filed your 2004 Tax Return. *We are not sure head of household is your correct filing status.*

Please make sure the filing status you used is the correct one by reviewing the requirements below. You must meet **all three** of these requirements to file as head of household.

1. You must be single on December 31. If you were married, you cannot have lived with your spouse at any time during the last six months of the year. (**Remember:** if you were married and lived with your spouse at any time during the last six months of 2004, your filing status should be married filing jointly or married filing separately).
2. You must pay more than half the annual cost of maintaining your home.
3. Your home must be the main home of the person for whom you claim an exemption for more than half the year.

What You Need to Do Now

You need to make sure that you meet all of the requirements to file with a head of household as your filing status for tax year 2004. Please follow the instructions below.

IF	THEN
<p>You're Eligible to Use Head of Household Filing Status</p>	<ul style="list-style-type: none"> ● You don't need to do anything.
<p>You're <u>NOT</u> Eligible to Use Head of Household Filing Status</p>	<ul style="list-style-type: none"> ● Correct your tax return by sending us an amended tax return. (You can use the form we've enclosed with this letter to amend your tax return). ● Send your amended return to the IRS Service Center for where you live. (The addresses of IRS Service Centers are on the first page of the enclosed <i>Instructions for Form 1040X</i>). <p>Caution: Do not send your amended return to the address on this letter.</p>

How To Get Help

Please call us if you have any questions. If you need additional information or an explanation, please visit our website at www.irs.gov/eitc and click on the link that says "EITC Assistant."

For additional help, you can contact your local Low Income Taxpayer Clinic. You can find the location of these clinics in the enclosed *Publication 4134, Low Income Taxpayer Clinic List*.

Thank you for your cooperation.

Enclosures:

Form 1040X, *Amended U.S. Individual Income Tax Return*
 Instructions for Form 1040X
 Publication 4134, *Low Income Taxpayer Clinic List*