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Notice Date: OCT. 8, 2007

Notice Number: CP85B

Taxpayer Identification Number:

Tax Form: 1040

Period Ending: DEC. 31, 2006

For assistance, call:

1-800-829-4477

Topic Number: 655

Please Help Us Confirm Your Qualifying Child

Why We're Sending You This Letter

We're sending you this letter because we need you to confirm the child or children you claimed for the Earned Income Credit (EIC) on your 2006 Tax Return qualifies for the credit. We're asking you to make sure that your child has met **all** three of the following requirements for age, relationship, and residency.

1. Your child or children must have lived with you in the United States for more than half of year 2006.

2. At the end of 2006, your child was any of the following:

- under age 19, or
- under age 24 and a student, or
- permanently and totally disabled. (see Publication 596 for definition of "student" and "permanently and totally disabled.")

3. Your child must be any of the following:

- Your son, daughter, adopted child, stepchild, or a descendant of any of them.
- Your brother, sister, stepbrother, stepsister, or a descendant of any of them whom you cared for as you would your own child.
- Your foster child (any child placed with you by an authorized placement agency whom you cared for as you would your own child).

What You Need to Do Now

Make sure that your child meets all of the requirements for you to claim an EIC on your 2006 return. Please follow the directions below.

IF	THEN
<p>Your Qualifying Child Meets the Requirements</p>	<ul style="list-style-type: none"> • You don't need to do anything.
<p>Your Qualifying Child <u>DOES NOT</u> Meet the Requirements</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 may visit a 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*