



Department of the Treasury  
Internal Revenue Service  
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Austin, TX 78714-9342

ERIC D. JOHNSON  
123 N HARRIS ST  
HARVARD, TX 12345

<b>Notice</b>	CP79
<b>Tax year</b>	2016
<b>Notice date</b>	January 26, 2017
<b>Social security number</b>	Nnn-nn-nnnn
<b>To contact us</b>	Phone: nnn-xxx-xxxx
<b>Your caller ID</b>	

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## We denied one or more of the credits claimed on your tax return

We recently denied the following credits you claimed on your 2016 income tax return:

- Earned Income Tax Credit (EIC)
- American Opportunity Tax Credit (AOTC)
- Child Tax Credit or Additional Child Tax Credit (CTC or ACTC)

As a result, the next time you claim the credits listed above, you must complete and attach Form 8862, Information To Claim Earned Income Credit, Child Tax Credit, Additional Child Tax Credit or American Opportunity Tax Credit After Disallowance, to your tax return.

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### What you need to do

- You don't need to take any action at this time.
- If you claim these credits in the future, make sure you meet all the qualifying rules to get every credit for which you're eligible.
- Keep a copy of this notice for your records.

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### Claiming the credits on future returns

In the future, if you claim the credits you must submit Form 8862 with your tax return. You will not receive the credits until we receive your Form 8862.

After we receive your Form 8862, we'll review your tax return. We may send you an audit letter asking for additional information to confirm you're eligible for the credits.

If we audit your return and deny the credits, we could impose a two-year ban on your claiming the credits if we find you recklessly or intentionally disregarded the rules. We could impose a ten-year ban if we find you fraudulently claimed the credits.

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### Additional information

- Visit [www.irs.gov/cp79](http://www.irs.gov/cp79)
- For tax forms or publications, visit [www.irs.gov/formspubs](http://www.irs.gov/formspubs) or call 1-800-TAX-FORM (1-800-829-3676).
- The following publications may be helpful:
  - Publication 596, Earned Income Credit (EIC),
  - Publication 972, Child Tax Credit
  - Publication 970, Tax Benefits for Education