



Department of the Treasury  
Internal Revenue Service  
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Notice	CP79A
Tax year	2016
Notice date	January 26, 2017
Social security number	Nnn-nn-nnnn
To contact us	Phone: nnn-xxx-xxxx
Your caller ID	

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## We denied one or more of the credits claimed on your tax return and applied a two-year ban

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)

We also determined your claim was due to reckless or intentional disregard of the rules and regulations. As a result, the law doesn't allow you to claim the credit shown below for the next two years:

- EIC
- AOTC
- CTC or ACTC

The next tax year you may claim the credits is 2019.

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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 or after the ban expires, 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 we denied, you must complete and include the Form 8862, Information To Claim Earned Income Credit, Child Tax Credit, Additional Child Tax Credit or American Opportunity Tax Credit After Disallowance, with your tax return.

If we applied a two-year ban on the credits:

- You cannot take the credit for two years after the most recent tax year for which we made the final determination that your claim was due to reckless or intentional disregard of the rules.
- To claim the credits after the two-year ban expires, you must complete and attach Form 8862 to the next income tax return you're required to file.

When we receive your Form 8862, we may send you a letter requesting additional documentation to confirm you're eligible for the credits. Please don't attach documentation to your return. If we need documentation, we'll send you a letter requesting it.

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### Additional information

- Visit [www.irs.gov/cp79a](http://www.irs.gov/cp79a)
- 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).

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- The following publications may be helpful:
    - Publication 596, Earned Income Credit (EIC),
    - Publication 972, Child Tax Credit
    - Publication 970, Tax Benefits for Education