



Department of the Treasury
Internal Revenue Service
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Notice	CP79B
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 ten-year ban

We recently denied the credits shown below that you claimed on your 2016 income tax return. We also determined you fraudulently claimed the credits. As a result, the law doesn't allow you to claim the credits for the next ten years.

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

The next tax year you may claim the credits is 2027.

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 every credit for which you're eligible.
- Keep a copy of this notice for your records.

Claiming the credits on future returns

If you claim the credits after the ten-year ban expires, you must submit 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.

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.

Additional information

- Visit www.irs.gov/cp79b
- For tax forms or publications, visit 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