

Notice	CP87B
Tax year	
Notice date	February 10, 2016
Social security number	
To contact us	
Your caller ID	

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Information about your federal income tax return

## You need to make sure you are not someone's dependent

We're sending you this notice because you claimed an exemption for yourself and we received a return where someone else claimed you as a dependent for the same tax year.

You cannot claim an exemption for yourself if someone else is entitled to take an exemption for you as his or her dependent.

## What you need to do now

• After reading this notice and reviewing the rules for claiming an exemption for yourself, follow the instructions below.

IF	THEN
You don't meet the rules to qualify as someone's dependent	You don't need to contact us or take any action.
You meet the rules to qualify as someone's dependent	You must correct your tax return by filing a Form 1040X, <i>Amended U.S. Individual Income Tax Return.</i> The Form 1040X instructions will guide you through the steps to correct your return.

- If you must file a Form 1040X, mail it to the IRS service center shown in the instructions.
- Before you file your next tax return, remember not to claim an exemption for yourself if you're still someone's dependent.

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## How to get help

- Call us at the telephone number listed at the top of this notice if you need help. Note - Disclosure laws prohibit us from revealing the name of the person who claimed you as a dependent on their return.
- Review Publication 501, Exemptions, Standard Deduction, and Filing Information, for more information on what qualifies someone as a dependent.
- Review Publication 596, *Earned Income Credit*, for more information on the earned income tax credit.

## **Additional information**

- Visit www.irs.gov/cp87b
- For tax forms, instructions, and publications, visit www.irs.gov or call 1-800-TAX-FORM (1-800-829-3676)
- Keep this notice for your records.

If you need assistance, please don't hesitate to contact us.