



Department of the Treasury
Internal Revenue Service
Austin, TX 73301-0023

Notice	CP87C
Tax year	2020
Notice date	February 10, 2019
Social security number	NNN-NN-NNNN
To contact us	800-829-1040
Your caller ID	NNNNNN

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JAMES & KAREN Q. SPARROW
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HANSON, CT 00000-7523

Information about your 2020 federal income tax return

You need to make sure someone qualifies as your dependent

We're sending you this notice because we received an income tax return reporting \$4150.00 or more in gross income from someone having the same social security number you listed for a dependent on your tax return.

Generally, someone with gross income of \$4150.00 or more does not qualify as your dependent unless that person is permanently and totally disabled at some time during the tax year and his or her income is from services performed at a sheltered workshop.

Below, we listed the last four digits of the social security number for each dependent who we're concerned about:

[XXX-XX-0000]
[XXX-XX-0000]
[XXX-XX-0000]

What you need to do now

- Compare the social security numbers from this notice with the social security card for each dependent you listed on your tax return.
- Review the rules for what qualifies someone as your dependent. After reviewing the rules about dependents, follow the instructions below.

IF	THEN
The numbers on the social security card and this notice don't match	You used an incorrect social security number on your original return that duplicated one used on another return. You don't need to contact us or take any action.
The numbers on the social security card and this notice match	<p>If you listed someone who qualifies, you don't need to contact us or take any action.</p> <p>If you listed someone who does not qualify, correct (amend) your tax return by filing a Form 1040X, Amended U.S. Individual Income Tax Return.</p> <p>The Form 1040X instructions will guide you through the steps to correct your return.</p>

- If you file a Form 1040X, mail it to the IRS service center shown in the instructions.

How to get help

- Call us at the telephone number listed at the top of this notice if you

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need help. **Note** - Disclosure laws prohibit us from revealing the name of the person who filed a return using the same social security number as the dependent you listed.

- 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/cp87c
- For tax forms, instructions, and publications, visit www.irs.gov or call 800-TAX-FORM (800-829-3676)
- Keep this notice for your records.

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