



Department of Treasury
Internal Revenue Service

[REDACTED]

Notice	CP87D
Tax year	[REDACTED]
Notice date	February 10, 2016
Social security number	[REDACTED]
To contact us	[REDACTED]
Your caller ID	[REDACTED]

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[REDACTED]

Information about your [REDACTED] federal income tax return
You need to make sure someone is your dependent

We're sending you this notice because our records show you claimed someone as a dependent on your tax return who also filed a [REDACTED] tax return with his or her spouse.

Generally, you cannot claim someone as a dependent who files a married filing joint tax return. In addition, someone who files a joint tax return generally doesn't fit the definition of a "qualifying child" for the earned income credit.

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

[REDACTED]

What you need to do now

- Review the rules for who qualifies to be claimed as a dependent.
- After reviewing the rules for claiming dependents, follow the instructions below.

IF	THEN
The person you claimed as a dependent meets the rules to qualify as your dependent	You don't need to contact us or take any action.
The person you claimed as a dependent does not meet the rules to qualify as your dependent	You must correct your tax return by filing a Form 1040X, Amended U.S. Individual Income Tax return. 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.

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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 filed a return using the same social security number as the dependent you claimed.
- 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/cp87d
- 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.