



Department of Treasury  
Internal Revenue Service

[REDACTED]

Notice	CP87A
Tax year	[REDACTED]
Notice date	February 10, 20XX
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 we received a tax return from a taxpayer claiming a dependent or qualifying child with the same social security number as a dependent or qualifying child you claimed on your tax return.

Below, we listed the last four digits of the social security number for each dependent or qualifying child listed on your return who we're concerned about:

[REDACTED]

#### What you need to do now

- Compare the social security numbers from this notice with the social security card for each dependent or qualifying child you listed on your tax return.
- Review the rules for claiming each dependent or qualifying child. After reviewing the rules, follow the instructions below.

IF	THEN
The numbers on the social security card and this notice don't match	<p>You used an incorrect social security number on your original return that duplicated one used on another return. <b>You don't need to contact us or take any action.</b></p> <p>Please be sure to use the correct social security number on your next tax return.</p>
The numbers on the social security card and this notice match	<p>Review the rules about what qualifies someone as a dependent or qualifying child because you may have listed someone who doesn't qualify. If you determine you should not have claimed the dependent or qualifying child, you may need to correct (amend) your tax return by filing a Form 1040X, <i>Amended U.S. Individual Income Tax Return</i>.</p> <p>However, if after reviewing the rules, you find you're entitled to claim the dependent or qualifying child, you don't need to take any action.</p>

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## Rules you need to know

Because we received another tax return with the same social security number as the dependent or qualifying child you claimed, the following rules may apply to your situation:

- If the child meets the rules to be the qualifying child of more than one person, and you are not the person entitled to claim the child as a qualifying child, the child cannot be your dependent.
- If the child provided more than half of his or her own support, the child cannot be your dependent.
- If the child did not live with you for more than half of the year, the child cannot be your dependent. (There are exceptions for this rule.)

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## Next Steps

- After reading this notice and reviewing the rules:
  - If you find you're entitled to claim the dependent or qualifying child, **you do not need to write us or send anything to us.**
  - If you find you've listed someone who doesn't qualify as your dependent or qualifying child, you must correct your return by filing a Form 1040X. The instructions for this form will guide you through the steps to correct your return. Mail your amended return to the IRS service center shown in the instructions for Form 1040X.
- Remember to review the rules for claiming a child as a dependent or as a qualifying child for the earned income credit or other tax credits when you file your next tax return.

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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 taxpayer who used the same social security number as your dependent or qualifying child.
- 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.

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## Additional information

- Visit [www.irs.gov/cp87a](http://www.irs.gov/cp87a)
- For tax forms, instructions, and publications, visit [www.irs.gov](http://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.