



Department of the Treasury
Internal Revenue Service
Fresno, CA 93888-052



Notice	CP09
Tax Year	2018
Notice date	March 25, 2019
Social Security number	XXX-XX-XXXX
To contact us	800-829-8324
Your Caller ID	XXXXXX
Page 1 of 5	89H

XXXXXX.XXXXXX.XXXXX.XXXXX X XX X.XXX XXX




FIRST N. LASTNAME
555 AVENUE ST
BERNALILLO NM 55555

XXXXXX

Important information about the Earned Income Credit

You may be eligible for a refund of up to \$6,431.00

Our records show that you may be eligible for the Earned Income Credit (EIC), but didn't claim it on your 2018 tax form. Depending on your earnings and eligibility, your benefit can be up to \$6,431.00.

Do not discard this notice because you may be entitled to additional money.

Summary

The credit, which can be up to \$6,431.00, is for certain people who have worked and earned income. Please complete the worksheet beginning on Page 3 to determine if you're eligible for the credit.

What you need to do

Complete the Earned Income Credit Worksheet on page 3.

If the worksheet confirms that you're eligible for the credit

- Sign and date the attached worksheet. Mail it to us in the enclosed envelope.

If the worksheet indicates that you're not eligible for the credit

- You don't need to do anything. Please do not return the worksheet to us.

Continued on back...



FIRST N. LASTNAME
555 AVENUE ST
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Contact information

If your address has changed, please call 800-829-8374 or visit www.irs.gov.

- Please check here if you've included any correspondence. Write your Social Security number (XXX-XX-XXXX), the tax year (2018), and the form number (1040) on any correspondence.

a.m. a.m.
 p.m. p.m.

Primary phone Best time to call Secondary phone Best time to call

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Next steps

If you're eligible for the credit, we'll send you a refund check in 6-8 weeks, if you don't owe tax or any other debts we're required to collect.

If we deny the credit, we'll send you a letter of explanation.

When you file your Form 1040 or 1040A next year,

- Claim the credit if you're still eligible.
- Write "NO" on the EIC line if you don't want or don't qualify for the credit.
- You can also ask us to figure the EIC credit for you. Write "EIC" on the EIC line, complete Schedule EIC, and attach it to your return. If you qualify for the credit, we'll calculate it for you.

Additional information

- Visit www.irs.gov/cp09. You can also find the following online:
 - Publication 596, Earned Income Credit
- For tax forms, instructions, and publications, visit www.irs.gov/forms-pubs 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.



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Earned Income Credit Worksheet

Step 1

Read each statement listed below, and place a check mark next to any that describes you or that describe your spouse if you and your spouse filed a joint return for tax year 2018.

- I or my spouse and I lived in the United States for 6 months or less in 2018. (U.S. military personnel stationed outside the United States on extended active duty are considered to live in the U.S. during that period for purposes of the EIC.)
- I or my spouse and I did not have earned income or excess investment income in 2018 (see Pub 596 for a list of what is earned income and what is excess income for EIC purposes).
- I can be claimed as a dependent by another person.
- My or my spouse's Social Security card reads "Not Valid for Employment", and was issued so one of us could receive a federally funded benefit, such as Medicaid.
- I am or my spouse is an Earned Income Credit qualifying dependent of another person. Being an EIC qualifying dependent of another person means that you meet all of the following criteria:
 - You are that person's son, daughter, stepchild, grandchild, foster child, brother, sister, half brother, half sister, stepbrother, or stepsister (or the child or grandchild of that person's brother, sister, half brother, half sister, stepbrother or stepsister).
 - You were under age 19 at the end of the year and younger than that person (or that person's spouse, if the person files jointly). Or, you were under age 24 at the end of the year, a student, and younger than that person (or that person's spouse, if the person files jointly). Or, you were permanently and totally disabled, regardless of age.
 - You lived with that person in the United States for more than half of the year.
 - You are not filing a joint return for the year (or are filing a joint return only as a claim for refund).
- If you **checked any** of the above boxes, **you're not eligible** for the credit. Please do not continue completing this worksheet.
- If you **did not check** any of the above boxes, please continue to Step 2.

Provide the information requested below for no more than three of your dependents who lived with you in 2018, and are related to you. A dependent is related to you if they are your son, daughter, stepchild, adopted child, brother, sister, stepbrother, stepsister, or any of their descendants, or a foster child.

Your qualifying child must have a valid Social Security number (SSN) by the due date of your tax return (including extensions), unless the child was born and died in 2018. If so, you must attach a copy of the child's birth certificate, death certificate, or hospital records showing a live birth to your notice.

Do not provide information if:

- The dependent has a Social Security card that reads "Not Valid for Employment" and the Social Security number was issued so the dependent could receive a federally funded benefit, such as Medicaid.
- The dependent filed a joint return for reasons other than claiming a tax refund.

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Step 2 —
continued

Dependent #1

Name _____ **Social Security number** _____

Did the dependent live with you in the U.S. for more than 6 months in 2018? Yes No

Was the dependent any of the following: Yes No

- Born after January 1, 2000, or
- Born after January 1, 1995 and a student, or
- Permanently disabled during 2018?

Is the dependent younger than you? Yes No

Dependent #2

Name _____ **Social Security number** _____

Did the dependent live with you in the U.S. for more than 6 months in 2018? Yes No

Was the dependent any of the following: Yes No

- Born after January 1, 2000, or
- Born after January 1, 1995 and a student, or
- Permanently disabled during 2018?

Is the dependent younger than you? Yes No

Dependent #3

Name _____ **Social Security number** _____

Did the dependent live with you in the U.S. for more than 6 months in 2018? Yes No

Was the dependent any of the following: Yes No

- Born after January 1, 2000, or
- Born after January 1, 1995 and a student, or
- Permanently disabled during 2018?

Is the dependent younger than you? Yes No

Step 3

Refer to your answers from Step 2 to determine if your dependents meet the requirements.

- If you answered **no** to **any** questions for a dependent, he or she **doesn't meet** the requirements.
- If you answered **yes** to **all** questions for a dependent, he or she **meets** the requirements.

How many dependents meet the requirements? _____

If at least one dependent meets the requirements

- If at least one dependent meets the requirements, you are eligible for the credit. Continue to Step 4.
(Keep in mind that a dependent who meets the requirements can only be claimed by one person. If you and someone else claim the same dependent, the IRS will use guidelines found in Publication 596 to determine who is eligible for the credit.)

If none of your dependents meet the requirements

- If none of your dependents meet the requirements, you are not eligible for the credit on the basis of a qualifying child. Please do not continue completing this worksheet.
- **However**, you may be eligible for the credit without a qualifying child. Continue to Step 4 if you meet all of the following requirements:
 - You (or your spouse if married) are at least 25 years old, but less than 65 years old
 - You cannot be claimed as a dependent by another person
 - You cannot be an EIC qualifying child of another taxpayer
 - You (and your spouse if filing joint) must have lived in the United States for more than half the year

IRS Letter CP09 Sample Tax Notice

This sample is provided by TaxAudit, the nation's leading tax representation firm.

Visit TaxAudit.com



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Step 4

Sign and date the statement if you are eligible for the credit.

Under penalties of perjury I declare that this information is true and correct to the best of my knowledge.



XXXXXX

Your signature		Date	
Your spouse's signature		Date	
	<input type="checkbox"/> a.m. <input type="checkbox"/> p.m.		<input type="checkbox"/> a.m. <input type="checkbox"/> p.m.
Primary phone	Best time to call	Secondary phone	Best time to call