



Department of the Treasury
Internal Revenue Service
Examination Operations
310 Lowell St Stop 854
Andover, MA 01810-0001



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FIRST & FIRST LAST
STREET ADDRESS
BENTONVILLE AR 72712



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Table with 2 columns: Field Name and Value. Fields include Notice (CP75D PC0584), Tax Year (2020), Notice date (August 16, 2021), Social Security number (XXX-XX-XXXX), To contact us (866-897-0177), Your Caller ID (XXXXXX), and Page 1 of 3 (9H).



We're auditing your 2020 Form 1040
You need to send supporting documentation

We need you to send us information to support items you claimed on your tax return. We're holding your refund pending the results of the audit. You must respond within 30 days from the date of this notice or we'll disallow the items being audited, and you may owe additional tax.

What you need to do immediately

- Send copies of information that support the audit items below.
• Complete the Response form and mail or fax it to us along with your documentation within 30 days from the date of this notice.
• Call us at 866-897-0177 if you can't get your documentation ready in time.

Audit items that require supporting documentation

The items below need supporting documentation. Review each item and follow the instructions on what to send.

To qualify for:

Earned Income Credit

Form 1040

You should:

- Review the enclosed Form 886-H-EIC, Documents You Need to Send to Claim the Earned Income Credit on the Basis of a Qualifying Child or Children for tax year 2020.
• Submit the documentation requested to show your child or children met the relationship, age and residency tests to verify that you are eligible for the Earned Income Credit based on having a qualifying child.

Dependents

Form 1040

- If you claimed dependent exemptions on your tax return, review the enclosed Form 886-H-DEP, Supporting Documents for Dependency Exemptions.
• Submit the documentation requested to show you have eligible dependents.

Filing Status

Form 1040

- If you claimed the Head of Household Filing Status on your tax return, review the enclosed Form 886-H-HOH, Supporting Documents to Prove Head of Household Filing Status.
• Submit the documentation requested to show you're the head of your household.

Wages and Withholding

Form 1040

- Review the enclosed Form 886-L, Supporting Documents.
• Submit the documentation requested to show the amount of wages and withholding you listed on your tax return is correct.



Notice	CP75D PC0584
Tax Year	2020
Notice date	August 16, 2021
Social Security number	XXX-XX-XXXX
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Items that require supporting documentation – Continued

**American Opportunity Credit**

Form 1040

- If you claimed the American Opportunity Credit on your tax return, review the enclosed Form 886-H-AOC.
- Submit the documentation requested to show you had eligible education expenses.

**If we don't hear from you**

If you don't mail or fax your supporting documentation within **30 days** from the date of this notice, we'll disallow the items being audited and not sufficiently documented and send you an audit report showing the proposed changes to your tax return.

**Next steps**

- We'll review the information you provide (please allow us at least **30 days**).
- If the information supports your tax return, we'll send your refund and a letter letting you know your audit is closed.
- If the information doesn't fully support your tax return, we'll send you an audit report that explains the proposed changes, including any additional tax you may owe plus any penalties and interest that may apply.

**Additional information**

- Visit [www.irs.gov/cp75d](https://www.irs.gov/cp75d)
- Review the enclosed documents and The Examination Process (Publication 3498-A) which describes your appeal rights.
- For tax forms, instructions and publications, visit [www.irs.gov/forms-pubs](https://www.irs.gov/forms-pubs) or call 800-TAX-FORM (800-829-3676).
- Review the enclosed Publication 1, Your Rights as a Taxpayer.
- Keep this notice for your records.

If you have questions, you can call the number listed on the first page of this notice.

**Taxpayer Advocate Service**

The Taxpayer Advocate Service (TAS) is an independent organization within the IRS that helps taxpayers and protects taxpayers' rights. TAS can offer you help if your tax problem is causing a financial difficulty, you've tried but been unable to resolve your issue with the IRS, or you believe an IRS system, process, or procedure isn't working as it should. If you qualify for TAS assistance, which is always free, TAS will do everything possible to help you. Visit [www.taxpayeradvocate.irs.gov](https://www.taxpayeradvocate.irs.gov) or call 877-777-4778.

**Low Income Taxpayer Clinics (LITC)**

Tax professionals who are independent from the IRS may be able to help you. Low Income Taxpayer Clinics (LITCs) can represent low-income persons before the IRS or in court. LITCs can also help persons who speak English as a second language. Any services provided by an LITC must be for free or a small fee. To find an LITC near you:

- Go to [www.taxpayeradvocate.irs.gov/litcmap](https://www.taxpayeradvocate.irs.gov/litcmap);
  - Download IRS Publication 4134, Low Income Taxpayer Clinic List available at [www.irs.gov/forms-pubs](https://www.irs.gov/forms-pubs); or
  - Call the IRS toll-free at 800-829-3676 and ask for a copy of Publication 4134.
- State bar associations, state or local society of accountants or enrolled agents, or other nonprofit tax professional organizations may also be able to provide referrals.





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XXXXX

Fold Here

## Response form

Complete this form and mail or fax it to us within **30 days** from the date of this notice. If you use the enclosed envelope, be sure our address shows through the window.

### Provide your contact information

If your address has changed, please call 866-897-0177 or visit [www.irs.gov](http://www.irs.gov).

FIRST AND FIRST LAST  
STREET ADDRESS  
BENTONVILLE AR 72712

a.m.  
 p.m.

a.m.  
 p.m.

Primary phone

Best time to call

Secondary phone

Best time to call

### 1. Indicate which items you're addressing with supporting documents

The enclosed documentation supports my 2020 tax return (check all that apply):

- Earned Income Credit, Form 1040
- Dependents, Form 1040
- Filing Status, Form 1040
- Wages and Withholding, Form 1040
- American Opportunity Credit, Form 1040

### 2. send this Response form to us

Mail or fax your Response form to us along with any documentation within 30 days from the date of this notice. If you're using your own envelope, mail it to the address on this form or, fax it to 855-233-8560 (a toll free number).

**Form 886-H-HOH**  
 (October 2020)

Department of the Treasury - Internal Revenue Service

**Supporting Documents to Prove Head of Household Filing Status**

You may qualify for Head of Household status if you meet the following three tests:  
 Marriage Test, Qualifying Person Test, and Cost of Keeping up a Home Test.

Name of Taxpayer

Taxpayer Identification Number

Tax Period Ending

**If you are:**

Single

Divorced or legally separated

Married, but your spouse did not live with you during the last 6 months of tax year 2020

**Then send photocopies of the following documents for tax year 2020**

Go to the Qualifying Person Test and Cost of Keeping up a Home Test.

Entire divorce decree, separate maintenance decree, or separation agreement.

Documents verifying your spouse did not live with you during the last 6 months of the year, such as a lease agreement, utility bills, a letter from a clergy member, or a letter from social services.

**Marriage Test**

**If the Person Is:**

**And**

**Then send photocopies of the following documents for tax year 2020**

**Qualifying Person Test**

*(If your relationship with the child is not in this listing, please see Publication 501, Dependents, Standard Deduction, and Filing Information for more information).*

Your child (including an adopted child, or a pending adoption),

You can claim a dependency exemption for the child.

Birth certificates or other official documents of birth, marriage certificates, letter from an authorized adoption agency, letter from the authorized placement agency, or applicable court document that verify your relationship to the child (*send these documents only for a qualifying child who is not your natural or adopted child*).

Your brother or sister, stepbrother or stepsister, or any of their descendants (*for example, grandchild, niece, or nephew*)

Your eligible foster child (a child, placed in your home by an authorized placement agency or by a court order).

The child lived in your home for more than half of 2020 (temporary absences away from home such as time spent at school, court as time lived at home).

*Note—A married child must be your dependent.*

To show both you and your child lived together for more than half of 2020, send:

- School, medical, daycare, or social service records
- A letter on the official letterhead from a school, medical provider, social service agency, or place of worship that shows names, common address and dates. (*If you send a letter from a relative who provides your daycare, you MUST send at least one additional letter.*)

**Send as many documents as necessary to show that the child lived with you for more than half of the year.**

**Cost of Keeping up a Home Test**

**If:** You pass both the marriage test and the qualifying person test,

**And** You paid more than half the cost of keeping up your home for 2019.

**Then send photocopies of the following documents for tax year 2020**

Rent receipts, utility bills, grocery receipts, property tax bills, mortgage interest statement, upkeep and repair bills, property insurance statement, and other household bills.

XXXXX



**Form 8866-H-EIC**  
(October 2020)

Department of the Treasury - Internal Revenue Service  
**Documents You Need to Send to Claim the Earned Income Credit on the Basis of a Qualifying Child or Children for Tax Year 2020**

Taxpayer name

Taxpayer Identification Number

Tax year

**To get Earned Income Credit (EIC), the child must have lived with you, be related to you and be a certain age.**

Para recibir el Crédito por Ingreso del Trabajo (EIC, por sus siglas en inglés), el niño tiene que haber convivido con usted, ser su pariente, y tener una edad específica. Visite IRS.gov/espanol para buscar la versión en español del Formulario 8866-H-EIC (SP) (Rev. 10-2020) o llame al 1-800-829-3676.

Visit IRS.gov/eic to find out more about who qualifies for EIC.

**1. Each child that you claim must have lived with you for more than half of 2020\* in the United States. The United States includes the 50 states and the District of Columbia. It doesn't include Puerto Rico or U.S. possessions such as Guam.**

\*Count time that you or the child is temporarily away from home due to special circumstances as time the child lived with you. Examples include illness, college, business, vacation, military service or detention in a juvenile facility.

**To prove the child lived with you in the United States, the document(s) must have:**

- your U.S. address, your name, and the child's name (if you use a P.O. Box as your mailing address, you must send a completed Form 1093, P.O. Box Application stamped by the Post Office)
- your dates in 2020 the child lived at the same address as you must cover more than half of 2020
- your document has the child's name and your address but not your name, you need to send in another document with your name showing the same address

**You can send one or more of the following documents to prove the child lived with you for more than half of 2020:**

- school records (you may need to send one or more school records)
- Medical records from doctors, hospital or medical clinic (immunization records may not include all the necessary information)
- adoption or child placement documents
- court records

**Or, send dated statements on letterhead from:**

- school the child's school
- the child's childcare provider (not a relative)
- the child's health care provider, doctor, nurse or clinic
- a social service agency
- a placement agency official
- your employer
- an Indian tribal official
- your landlord or property manager
- a place of worship
- shelters

**2. Each child that you claim must be related to you in one of the ways listed below. If the child is:**

**Then, send in copies of:**

<p><i>Your son or daughter (including an adopted child)</i></p>	<p>Nothing at this time, go to Section 3. If your name is <b>not</b> on the child's birth certificate, send us other records or documents proving you are the parent such as adoption records, court decree or paternity test results. <b>If the child was not born in the United States, we need a copy of the birth certificate or immigration papers in English or a copy of the legal translation.</b></p>	
<p><i>Your grandchild or great grandchild</i></p>	<p>One or more birth certificates or other legal documents proving how you are related. For example, if you are claiming your</p> <ul style="list-style-type: none"> <li>• Grandchild, send your child's and grandchild's birth certificates</li> <li>• Great grandchild, send your child's, your grandchild's and your great grandchild's birth certificates</li> </ul> <p><b>If the names aren't on the birth certificates, you need to send another type of document such as a court decree or paternity test results.</b></p>	

Table continued...

<p><b>2. Each child that you claim must be related to you in one of the ways listed below. If the child is</b></p> <p><i>Your niece or nephew</i></p> <p><i>Your brother, sister, half brother, or half sister</i></p> <p><i>Your stepson, stepdaughter, step-brother, step sister, step-grandchild, or step-great-grandchild</i></p> <p><i>A child pending adoption</i></p> <p><i>Your foster child placed with you by an authorized placement agency</i></p>	<p><b>Then, send in copies of:</b></p> <p>One or more birth certificates or other legal documents proving how you are related. For example, the child's birth certificate, showing your brother as the father, your brother's birth certificate showing your mother's name and your birth certificate showing your mother's name  <b>If the names aren't on the birth certificates, you need another type of document such as a court decree or paternity test</b></p> <p>One or more birth certificates or other legal documents proving how you are related. For example, if you are claiming your half-brother you need your brother's birth certificate with the name of your mother or father and your birth certificate with the name of the same mother or father.  <b>Both birth certificates must have the name of the parent in common. If not, you need another type of document, such as a court decree or paternity test results.</b></p> <p>One or more birth certificates or other legal documents, such as court papers or marriage licenses, proving how you are related  <b>If the birth certificate doesn't have the name of the parent to prove how you are related, you need another type of document, such as court decree or DNA test results.</b></p> <p>If the adoption is not final, you need a statement on letterhead from an authorized adoption agency</p> <p>A statement on the letterhead of the authorized placement agency or the court document placing the child with you during 2020.</p>
<p><b>3. Age of each child that you claim is:</b></p> <p><i>Under age 19 at the end of 2020, and younger than you (or your spouse if filing a joint return)</i></p> <ul style="list-style-type: none"> <li>• <i>age 19 but under age 24 at the end of 2020, and</i></li> <li>• <i>a full-time student for any part of 5 calendar months during</i></li> <li>• <i>a full-time student for any part of 5 calendar months during</i></li> </ul> <p><i>Any age and permanently and totally disabled at any time during 2020</i></p>	<p><b>Then, send in copies of:</b></p> <p>Nothing at this time</p> <ul style="list-style-type: none"> <li>• School records showing the child was considered a full-time student for any part of five months of the tax year. It can be any five months of the year. The months do not have to be consecutive</li> <li>• The school records must show the child's name and the dates the child attended school during 2020</li> </ul> <p>Aliter from a doctor, other health care provider, a social service program or government agency verifying the person is permanently and totally disabled. To be permanently and totally disabled for EIC purposes, the condition must last or be expected to last continuously for at least a year or is expected to result in death, and the person can't work or perform other substantial gainful activities</p>

**We must have proof for all three: you are related to the child, the child lived with you and the child's age. If you don't have or can't get the legal documents that we ask for, you can't claim EITC with that child. But, you may still be eligible for EIC without a qualifying child.**

**Important things to check before sending copies of your documents to us:**

- Your records and documents prove all three, the child lived with you, is related to you and is a certain age. If not, we cannot allow your claim for EIC.
- Your documents are for 2020 not the current year.
- If your documents are not in English, you are sending a legally translated document
- We cannot accept documents signed by someone related to you for example, your sister takes care of the child while you work. You can't send a statement signed by your sister as the childcare provider to prove the child lived with you.
- You are using the same record or document to prove different things. For example, you use a school record to show the child attended school from January to May and then another record showing the same child attended from September to December during 2020. If the records show your address and list you as the parent, you can use the records to prove the child lived with you for more than half the year in 2020 and that the child is related to you. If the child is age 19 but under age 24, the records also prove the child is the right age.

Form **886-L**  
(Rev. December 2014)

Department of the Treasury-Internal Revenue Service

**Supporting Documents**

Name of Taxpayer	Tax Identification Number	Tax Year
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Please provide a photocopy of the document or documents requested below. Return the photocopies with this form in the envelope provided.



**Wages and Withholding:**

- Periodic pay statements or check stubs clearly identifying the date, amount of gross income received and withholding taken out, or
- A letter from your employer on company letterhead or stationary indicating dates of employment and gross amount of wages paid and withholdings deducted. The letter must include a contact person and telephone number.

XXXXX

Form **886-H-AOC**  
(May 2017)

Department of the Treasury-Internal Revenue Service

**Supporting Documents to Prove  
American Opportunity Credit**

We need to verify that you are eligible to claim the American Opportunity Credit shown on your tax return.

**For each student for whom you claimed the American Opportunity Credit, provide proof of enrollment in an eligible educational institution:**

- Copies of Form 1098-T, *Tuition Statement*, from each institution the student attended (if provided by the institution)
- If any institution did not provide Form 1098-T, copies of other documents that verify enrollment such as transcripts or other enrollment forms. The document(s) must include the institution's name, federal identification number, dates of enrollment, and the student's enrollment status (more than half time, not a graduate student)
- Copies of proof of payment of tuition and fees such as cancelled checks, bank statements, credit card statements or receipts. Form 1098-T may serve as proof of payment **IF** payments received are recorded in Box 1

**For each student for whom you claimed the American Opportunity Credit, provide proof of payment for other qualified expenses such as additional courses related fees, books and supplies:**

- Copies of cancelled checks, bank statements, credit card statements or receipts
- Copies of documents that show the expenses were needed for a course of study, such as course guides, course syllabuses, or letters from the educational institution(s)

**Certain payments on behalf of the student reduce the amount of qualified expenses. For any student that received any of the following, provide copies of documents that show the amounts received as:**

- Employer provided educational assistance benefits
- Withdrawals from any educational retirement arrangements
- U.S. Savings bond interest that is nontaxable because you paid qualified higher education expenses
- Veteran's educational assistance benefits or
- Any other nontaxable payment received for education expenses

**Note:** The following expenses are not allowable and do not qualify for the American Opportunities Credit:

- Insurance
- Medical expenses (including student health fees)
- Room and Board
- Similar personal, living or family expenses. This is true even if the amount must be paid to the institution as a condition of enrollment or attendance.



**Form 886-H-AOC**  
(May 2017)

Department of the Treasury-Internal Revenue Service  
**Supporting Documents for Dependents**

Taxpayer name		Taxpayer Identification Number		Tax Year	
<b>If You Are:</b>	<b>And:</b>	<b>Then please send photocopies of the following documents:</b>			
Divorced legally separated or living apart from the other parent of the child claimed on your return.	Both parents (together) provided more than half of the child's <b>total support</b> for the tax year.	Entire divorce decree, separation agreement decree of separate maintenance if you are living apart from the child's other parent, but you are not divorced or legally separated, send proof that you did not live with the child's other parent for the last six months of the year.			
One or both parents have custody.		Current custody order, completed Form 8332, Release of Claim to Exemption for Current Custody order, completed Form 8332, Release of Claim to Exemption for Child of Divorced or Separated Parents or a similar statement as applicable for 2020. You may need to send more than one document.			
<b>If the Person Is:</b>	<b>And:</b>	<b>Then please send photocopies of the following documents:</b>			
Your qualifying child	The child is your son, daughter, adopted child, a child lawfully placed with you for legal adoption, stepson, stepdaughter, brother, sister, stepbrother, stepsister, foster child placed with you by an authorized placement agency or by court order, or a descendant of any such person (for example, a grandchild, a niece, or a nephew),  and  The child lived with you for more than half of 2020, ( <i>temporary absences away from home, such as the child going away to school, count as time lived at home</i> ).  and  The child did not provide half of his or her own support for 2020.  and  At the end of 2020, the child is under age 19, or a full-time student under the age of 24, or permanently and totally disabled regardless of age.	<ul style="list-style-type: none"> <li>• Birth certificates or other official documents of birth, marriage certificates, letter from an authorized adoption agency, letter from the authorized placement agency, or applicable court document that verify your relationship to the child (<i>send these documents only for a qualifying child who is not your natural or adopted child</i>).</li> <li>• To show both you and your child lived together at the same address or addresses for more than half of 2020, send either: <ul style="list-style-type: none"> <li>• School, medical, daycare, or social service records.</li> <li>• A letter on the official letterhead from a school, medical provider, social service agency, or place of worship that shows names, common address and dates (<i>if you send a letter from a relative who provides your daycare, you MUST send at least one additional letter that provides proof</i>).</li> </ul> </li> <li>• You may need to send more than one document to show that the child lived with you for more than half of the year.</li> </ul>			
<b>If the Person Is:</b>	<b>And:</b>	<b>Then please send photocopies of the following documents:</b>			
Your qualifying relative	Your relative is any of the relatives listed in the box above or any of the following father or mother and their ancestors, step-father or step-mother, aunt or uncle, brother-in-law or sister-in-law,  and  You provided over half of his or her support in 2020, ( <i>except for children of divorced or separated parents</i> ),  and  Can not be claimed as a qualifying child by any other person in 2020.	<ul style="list-style-type: none"> <li>• Birth and marriage certificates that verify your relationship to the qualifying relative</li> <li>• If you claim a non-blood related person as a qualifying relative, send proof the person has lived in your home for the entire 12 months of the year. To show both you lived together at the same address or addresses for all of 2020, send either: <ul style="list-style-type: none"> <li>• School, medical, daycare, or social service records.</li> <li>• A letter on the official letterhead from a school, medical provider, social service agency, or place of worship that shows names, common address and dates. (<i>if you send a letter from a relative who provides your daycare, you MUST send at least one additional letter that provides proof</i>).</li> </ul> </li> </ul>			

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**\*\*\*Note - Send us Copies of the Following Documents as Proof You Provided More Than Half of Your Dependent's Total Support.\*\*\***

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- A statement of account from a child support agency.
- A statement from any government agency verifying the amount and type of benefits you and/or your dependent received for the year.
- Rental agreements or a statement showing the fair rental value of your residence (***proof of lodging cost***).
- Utility and repair bills (***proof of household expenses***) with canceled checks or receipts.
- Daycare, school, medical records or bills (***proof of child's support***) with canceled checks or receipts.
- Clothing bills (***proof of child's support***) with canceled checks or receipts.