



Department of the Treasury
Internal Revenue Service
Kansas City, MO 64999-0025



Notice	CP79
Tax Year	2022
Notice date	October 30, 2023
Social Security number	XXX-XX-XXXX
To contact us	800-829-0922
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LOS ANGELES CA 90017-2415

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We denied or reduced one or more of the credits claimed on your tax return

We recently denied or reduced the following credits you claimed on your 2022 income tax return:

- Child Tax Credit (CTC), Additional Child Tax Credit (ACTC), or Credit for Other Dependents (ODC)
- Earned Income Tax Credit (EIC)

As a result, the next time you claim the credits listed above, you must complete and attach Form 8862, Information to Claim Certain Credits After Disallowance, to your tax return.

What you need to do

- You don't need to take any action at this time.
- If you claim these credits in the future, make sure you meet all the qualifying rules to get every credit for which you're eligible.
- Keep a copy of this notice for your records.

Claiming the credits on future returns

In the future, if you claim the credits you must submit Form 8862 with your tax return. You will not receive the credits until we receive your Form 8862.

After we receive your Form 8862, we'll review your tax return. We may send you an audit letter asking for additional information to confirm you're eligible for the credits.

If we audit your return and deny the credits, we could impose a two-year ban on you claiming the credits if we find you recklessly or intentionally disregarded the rules. We could impose a ten-year ban if we find you fraudulently claimed the credits.

Additional information

- Visit www.irs.gov/cp79
- For tax forms, instructions and publications, visit www.irs.gov/forms-pubs or call 800-TAX-FORM (800-829-3676).
- The following publications may be helpful:
 - Publication 596, Earned Income Credit (EIC)
 - Publication 972, Child Tax Credit
 - Publication 970, Tax Benefits for Education