



## Information about your 2014 Tax Return

# Make sure your children meet the criteria for claiming the Earned Income Tax Credit (EITC)

Our records show that you may not be entitled to some or all of the EITC claimed on the 2014 return you filed. We're sending you this letter so you can make sure the children you claimed for the EITC on your 2014 tax return are qualifying children for the credit.

The following must be true for each child you listed on your tax return:

- The child is related to you
- The child met the age requirement
- The child lived with you

---

### What you need to do

Review your 2014 tax return to determine if the children claimed on your tax return each met all of the rules below:

- Relationship; The child must be your son, daughter, stepchild, brother, sister, stepbrother, stepsister, half-brother, half-sister, or a descendant of any of them (for example, your grandchild, niece, or nephew), adopted child, or foster child placed with you by an authorized placement agency.
- Age; The child was:
  - under age 19 at the end of 2014 and younger than you (or your spouse, if filing jointly), or
  - under age 24 at the end of 2014, a student, and younger than you (or your spouse, if filing jointly), or
  - permanently and totally disabled at any time during 2014
- Residency; The child must have lived with you in the United States for more than half of 2014.

See Publication 596, Earned Income Credit, for definition of "student" and "permanently and totally disabled," and other information.

<b>Letter</b>	5621
<b>Tax period</b>	December 31, 2014
<b>Letter date</b>	November 23, 2015
<b>Taxpayer ID number</b>	NNNN

---

## Next steps

After reviewing the rules:

- If you find your children qualify and you're entitled to claim the EITC, you don't need to do anything.
- If you find you've listed someone who doesn't qualify as your qualifying child, correct your tax return by filing a Form 1040X, *Amended U.S. Individual Tax Return*. Mail your amended tax return to the IRS service center shown in the instructions for Form 1040X.

Remember when you file your 2015 tax return next year to:

- Review the rules for claiming a child as a qualifying child for the EITC or other tax credits.
- Visit [www.irs.gov/eitc](http://www.irs.gov/eitc) and complete the online EITC questionnaire to determine if your child qualifies you for EITC.

---

## Additional information

- For tax forms, instructions, and publications, visit [www.irs.gov](http://www.irs.gov) or call 1-800-TAX FORM (1-800-829-3676). You can also find the following online:
  - Publication 596, Earned Income Credit
  - Publication 501, Exemptions, Standard Deduction, and Filing Information, for more information on what qualifies someone as a dependent
- Keep this letter for your records.

If you need assistance, please don't hesitate to contact us at 1-866-897-0177.

Visit our website at [www.irs.gov/eitc](http://www.irs.gov/eitc) and click on the link that says "EITC Assistant" for additional information.

Low Income Taxpayer Clinics (LITCs) are independent from the IRS. LITCs serve individuals whose income is below a certain level and who need to resolve a tax problem with the IRS, including taxpayers who speak English as a second language. LITCs provide professional representation before the IRS or in court on audits, appeals, tax collection disputes, and other issues for free or for a small fee. LITCs may also provide information about taxpayer rights and responsibilities in different languages for individuals who speak English as a second language. For more information and to find an LTC near you, see the LTC page at [www.taxpayeradvocate.irs.gov/litcmap](http://www.taxpayeradvocate.irs.gov/litcmap) or IRS Publication 4134, *Low Income Taxpayer Clinic List*. This publication is also available by calling the IRS at 1-800-829-3676.