**IRS Letter CP79A Sample Tax Notice**
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Department of the Treasury
Internal Revenue Service
Kansas City, MO 64999-0025

IRS Notice CP79A

xxxxxx.xxxxxx.xxxxxx.xxxxx x xx x.xxx xxx

FIRST & LAST NAME
5555 AVENUE PARKWAY
HARRISBURG PA XXXXX-XXXX

XXXX

November 11, 2024

# We denied or reduced one or more credits claimed on your 2021 tax return and applied a 2-year ban

We recently denied or reduced the following credits:

- American Opportunity Tax Credit (AOTC)

We also determined your claim was due to reckless or intentional disregard of the rules and regulations, As a result, you can't claim the above credits for the 2 years after the most recent year for which we made our determination, even if you're otherwise eligible for them,
**You can claim the credits again on your 2024 tax return, if eligible.**

## What you need to do now

You don't need to do anything at this time.

If you disagree with our determination to apply the 2-year ban you can request a reconsideration of our decision by sending information to the address above that shows you didn't recklessly or intentionally disregard the rules related to the credits. To appeal the 2-year ban to a court, you must meet the other rules to qualify for the credit before your 2-year ban ends and claim it on your tax return. We'll deny the credit based on the ban and then you can appeal by following the instructions in the notice denying the credit that we'll issue you.

Keep a copy of this notice for your records.

## What you need to do in the future

To claim the credits listed above again after the 2-year ban expires, you must complete and attach Form 8862, Information to Claim Certain Credits After Disallowance, to your tax return.

After we receive your Form 8862, we may request documentation to confirm you're eligible for the credits. DO NOT attach documentation to your return. If we need it, we'll send you a letter requesting it.

Refer to the following for more information about these credits:

- Instructions for your tax return
- Publication 596, Earned Income Credit (EIC)
- Publication 970, Tax Benefits for Education

Find tax forms or publications by visiting IRS.gov/forms or calling 800-TAX-FORM (800-829-3676).

Call us at 800-829-0922 if you can't find what you need online.