



Department of the Treasury
Internal Revenue Service
Atlanta, GA 39901-0025

For assistance, call:
1-800-829-0922
Your Caller ID: 478056

Notice Number: CP08
Date: April 02, 2009

Taxpayer Identification Number:

Tax Form: 1040A
Tax Year: December 31, 2008



002512

This is not a bill.

You May Qualify For a Refund From the Additional Child Tax Credit

Why Are We Sending You This Notice?

We are sending you this notice because you may qualify for the Additional Child Tax Credit. Your 2008 tax return shows you have one or more dependents who might qualify you for this credit.

What Is the Additional Child Tax Credit?

The Additional Child Tax Credit is a credit that can give you a refund even if you don't owe any tax. You may be able to take the Additional Child Tax Credit in certain circumstances when you cannot take the full amount of the Child Tax Credit.

What Do You Need to Do?

You need to complete the enclosed *Form 8812, Additional Child Tax Credit*, before you can get a credit. The form itself includes instructions. In addition, we've enclosed a worksheet that will help you determine if you meet all of the credit's requirements.

We need you to:

1. Complete the enclosed worksheet. Remember to sign and date the declaration on the worksheet.
2. Complete the enclosed *Form 8812, Additional Child Tax Credit*.
3. Return the enclosed worksheet, *Form 8812*, and a copy of this notice in the enclosed envelope.

NOTE: You don't have to file another tax return to get the credit. You also don't have to return anything unless you qualify for the Additional Child Tax Credit.

What Will We Do When You Respond?

We will review your information. If you qualify for a credit that will result in a refund, we will send you a check within the next eight weeks (if you owe no other amounts we are required to collect). We will send you a letter of explanation if you do not qualify for the credit.

What Can You Do Next Year?

You can get your Additional Child Tax Credit next year by attaching a completed *Form 8812* to your return.

How Can You Get More Information?

You can get more information about the Additional Child Tax Credit by calling 1-800-829-4477 and requesting pre-recorded topic # 606.

You can also learn more about the credit from the following publications:

- The instruction booklets for *Form 1040* and *Form 1040A*
- *Publication 17, Your Federal Income Tax*
- *Publication 972, Child Tax Credit*

You can get copies of the above publications either by calling 1-800-829-3676 to order them or by downloading them directly from www.irs.gov.

Enclosures:

Additional Child Tax Credit Worksheet
Form 8812, Additional Child Tax Credit
Envelope

| Additional Child Tax Credit Worksheet | | | |
|--|--|--|-----------|
| Step 1 | Write the name and Social Security number (or other taxpayer identification number) of each dependent child you claimed on line 6C of your 2008 tax return. (Use the back of this worksheet if you have more than three dependent children.) | | |
| | Dependent Child's Name | Dependent Child's Social Security Number (or other taxpayer identification number) | |
| | Child #1 -- | | |
| | Child #2 -- | | |
| | Child #3 -- | | |
| Step 2 | Read and answer each question as it applies to each dependent child you listed in Step 1. Check either the yes or no box for each question. | YES | NO |
| Was your dependent child born on or after January 1, 1992? | | #1. | #1. |
| | | #2. | #2. |
| | | #3. | #3. |
| Is your dependent child related to you? (You can consider a son, daughter, stepchild, adopted child, brother, sister, step-brother, step-sister, or any of their descendants as a relative. You can also consider a foster child as a relative.) | | #1. | #1. |
| | | #2. | #2. |
| | | #3. | #3. |
| Is your dependent child a citizen or resident of the United States? | | #1. | #1. |
| | | #2. | #2. |
| | | #3. | #3. |
| WAIT! | IF | THEN | |
| | You answered no to any of the questions in Step 2 for a dependent. | That dependent is not a qualifying child whom you can use for the Additional Child Tax Credit. | |
| | You answered yes to all of the questions in Step 2 for a dependent. | That dependent is a qualifying child for the purposes of the Additional Child Tax Credit. Go on to Step 3. | |
| Step 3 | Sign and date the statement below if you have at least one qualifying child. | | |
| Declaration: Under penalties of perjury, I declare that this information is true and correct to the best of my knowledge. | | | |
| Your Signature _____ | | Date _____ | |
| Spouse's Signature _____ (if you filed a joint return) | | Date _____ | |
| Your Home Phone # _____ | | Your Daytime Phone # _____ | |

For IRS use Only
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2008

Additional Child Tax Credit Worksheet

Step 1

Write the name and Social Security number (or other taxpayer identification number) of each dependent child you claimed on line 6C of your 2008 tax return.

| Dependent Child's Name | Dependent Child's Social Security Number (or other taxpayer identification number) |
|------------------------|---|
| Child #4 -- | |
| Child #5 -- | |
| Child #6 -- | |
| Child #7 -- | |
| Child #8 -- | |
| Child #9 -- | |
| Child #10 -- | |

Step 2

Read and answer each question as it applies to each dependent child you listed in Step 1. Check either the yes or no box for each question.

YES

NO

Was your dependent child born on or after January 1, 1992?

| | |
|------|------|
| #4. | #4. |
| #5. | #5. |
| #6. | #6. |
| #7. | #7. |
| #8. | #8. |
| #9. | #9. |
| #10. | #10. |

Is your dependent child related to you? (You can consider a son, daughter, stepchild, adopted child, brother, sister, step-brother, step-sister, or any of their descendants as a relative. You can also consider a foster child as a relative.)

| | |
|------|------|
| #4. | #4. |
| #5. | #5. |
| #6. | #6. |
| #7. | #7. |
| #8. | #8. |
| #9. | #9. |
| #10. | #10. |

Is your dependent child a citizen or resident of the United States?

| | |
|------|------|
| #4. | #4. |
| #5. | #5. |
| #6. | #6. |
| #7. | #7. |
| #8. | #8. |
| #9. | #9. |
| #10. | #10. |

Atlanta Service Center

Tax Period: December 31, 2008



002512

 **CUT HERE**

Return this voucher with your payment or correspondence.

Your Telephone Number:
() _____ - _____

Best Time to Call:
_____ AM _____ PM

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[] Correspondence enclosed:

- Write your Taxpayer Identification Number, tax period and tax form number on your inquiry or correspondence.

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08 Internal Revenue Service
Atlanta, GA 39901-0025

