

KNOW YOUR RIGHTS AS A TAXPAYER

Did IRS Reject Your e-Filed Tax Return Because Someone Else Claimed Your Child?

Why Would the IRS reject my e-filed tax return?

There are many reasons why the IRS rejects e-filed tax returns, including when someone else has already e-filed a tax return claiming your child for the Child Tax Credit (CTC) or Earned Income Tax Credit (EITC). When the IRS rejects your tax return for this reason, you have several paths forward.

Do You Expect a Refund Over and Above the EITC or CTC?

If your tax return shows a refund is due to you even if you don't claim the child on your tax return, and you don't want to delay that refund, you can e-file your tax return and not claim the child. After you have e-filed your tax return, you can file a paper tax return claiming your child and the correct EITC or CTC. If you file your paper tax return before April 18th, 2022, you should write **"Superseding Return"** on the top of Form 1040; this way, your paper tax return becomes the original tax return.

Under this approach, the IRS should process your e-filed tax return and refund fairly quickly. But keep in mind your e-filed tax return may be stopped for other reasons. To learn more about the other reasons your e-filed return may be stopped, see our fact sheet at <https://www.litcsupportcenter.org/resources-for-taxpayers/>

Is the EITC or CTC Your Only Refund?

You may not be expecting any refund other than the EITC or CTC. If that is the case, file a paper tax return claiming your child or children.

Important: When you file your paper tax return, keep a copy of the signed and dated tax return. If you can afford it, it is always best to mail the return to the IRS by certified mail, so you have a receipt of its mailing and get proof the IRS received it.

What Happens When the IRS Receives My Paper Tax Return?

When the IRS receives your paper tax return, it will have to process it and determine who is the correct person to receive the EITC and CTC for the child. The IRS may send you a letter notifying you it has questions about your relationship to the child, or how long you lived with the child during the tax year (2021).

To learn about the rules for claiming tax benefits for your child or other dependent, see our fact sheet, *Child Benefit Eligibility Rules* at <https://www.litcsupportcenter.org/resources-for-taxpayers/>

What If The IRS Does Not Agree with My EITC or CTC Claim?

The IRS will send you a notice if it disagrees with your EITC or CTC claim for your child. This notice – called a **Notice of Deficiency (NOD)** – gives you **90 days** to file a petition in the United States Tax Court, disagreeing with the IRS. The Tax Court is the only place you can bring your issue to an independent judge without paying the tax first. If you file a petition in Tax Court, the IRS cannot make the change and reduce your refund or collect additional tax until the Tax Court case is final. You can learn more about filing a petition in Tax Court at <https://www.ustaxcourt.gov/petitioners.html>

This Is All Overwhelming; Where Can I Get Help?

Under the **Taxpayer Bill of Rights**, you have the right to pay no more than the correct amount of tax. That right includes receiving the tax benefits you are eligible for and receiving the correct amount of refund.

If you have low or no income, you may be able to get free help from a lawyer or other tax professional from a **Low Income Taxpayer Clinic (LITC)**. LITCs help low income taxpayers in tax disputes with the IRS and with some state tax agencies. If they take your case, your lawyer will deal with the IRS for you. You can find an LITC for your state or city at <https://www.taxpayeradvocate.irs.gov/about-us/low-income-taxpayer-clinics-litc/>.

You can also seek help from the **Taxpayer Advocate Service**, a part of the IRS that helps taxpayers solve their problems with the IRS. You can find a Local Taxpayer Advocate Office for your state or city at <https://www.taxpayeradvocate.irs.gov/contact-us/>. The Taxpayer Advocate Service is free; if they take your case, they will give you a case advocate who will work directly with you.

If you speak English as a Second Language (ESL), the IRS has bilingual Spanish-speaking employees; you can ask to speak with one of them. The IRS also has an interpreter service in many languages; when you call the IRS you can ask to have a call set up with that service so they can translate for you and the IRS. Also, you can ask the IRS to send you notices in one of 20 different languages by filing Schedule LEP with your income tax return. You can get Schedule LEP at <https://www.irs.gov/pub/irs-pdf/f1040lep.pdf>.

Remember: You have the right to challenge the IRS and be heard.

To be your own best advocate:

- Save all notices the IRS sends you.
- Keep copies of everything you send to the IRS.
- Take notes when you speak to the IRS, including the employee's name and badge number.
- Be patient and keep trying. The IRS phone lines are very busy, but don't give up!
- Seek help. You are not alone. Call your LITC or local taxpayer advocate.