#### SCHEDULE EIC (Form 1040A or 1040)

### **Earned Income Credit**

Qualifying Child Information

Complete and attach to Form 1040A or 1040 only if you have a qualifying child.

Department of the Treasury Internal Revenue Service (99)



Your social security number

Name(s) shown on return

CAUTION

## Before you begin:

- See the instructions for Form 1040A, lines 42a and 42b, or Form 1040, lines 66a and 66b, to make sure that (a) you can take the EIC, and (b) you have a qualifying child.
- Be sure the child's name on line 1 and social security number (SSN) on line 2 agree with the child's social security card. Otherwise, at the time we process your return, we may reduce or disallow your EIC. If the name or SSN on the child's social security card is not correct, call the Social Security Administration at 1-800-772-1213.

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1040

EIC

• If you take the EIC even though you are not eligible, you may not be allowed to take the credit for up to 10 years. See the instructions for details.

• It will take us longer to process your return and issue your refund if you do not fill in all lines that apply for each qualifying child.

Qualifying Child Information		Child 1		Child 2		Child 3	
1	<b>Child's name</b> If you have more than three qualifying children, you have to list only three to get the maximum credit.	First name	Last name	First name	Last name	First name	Last name
2	Child's SSN						
	The child must have an SSN as defined in the instructions for Form 1040A, lines 42a and 42b, or Form 1040, lines 66a and 66b, unless the child was born and died in 2015. If your child was born and died in 2015 and did not have an SSN, enter "Died" on this line and attach a copy of the child's birth certificate, death certificate, or hospital medical records.						
3	Child's year of birth						
		younger than y	996 <b>and</b> the child is You (or your spouse, if skip lines 4a and 4b;	younger than	996 <b>and</b> the child is you (or your spouse, if skip lines 4a and 4b;	younger than	996 <b>and</b> the child is you (or your spouse, if skip lines 4a and 4b;
4 8	<b>a</b> Was the child under age 24 at the end of 2015, a student, and younger than you (or your spouse, if filing jointly)?	Go to line 5.	<b>No.</b> Go to line 4b.	Go to line 5.	<b>No.</b> Go to line 4b.	Go to line 5.	<b>No.</b> <i>Go to line 4b.</i>
I	<b>b</b> Was the child permanently and totally disabled during any part of 2015?	Go to line 5.	<b>No.</b> The child is not a qualifying child.	Go to line 5.	<b>No.</b> The child is not a qualifying child.	Go to line 5.	<b>No.</b> The child is not a qualifying child.
5	Child's relationship to you						
	(for example, son, daughter, grandchild, niece, nephew, foster child, etc.)						
6	Number of months child lived with you in the United States during 2015						
	• If the child lived with you for more than half of 2015 but less than 7 months, enter "7."						
	• If the child was born or died in 2015 and your home was the child's home for more than half the time he or she was alive during 2015, enter "12."	Do not enter months.	months	Do not ente months.	months	Do not enter months.	months

# Purpose of Schedule

After you have figured your earned income credit (EIC), use Schedule EIC to give the IRS information about your qualifying child(ren).

To figure the amount of your credit or to have the IRS figure it for you, see the instructions for Form 1040A, lines 42a and 42b, or Form 1040, lines 66a and 66b.

**Taking the EIC when not eligible.** If you take the EIC even though you are not eligible and it is determined that your error is due to reckless or intentional disregard of the

EIC rules, you will not be allowed to take the credit for 2 years even if you are otherwise eligible to do so. If you fraudulently take the EIC, you will not be allowed to take the credit for 10 years. You may also have to pay penalties.

**Future developments.** For the latest information about developments related to Schedule EIC (Form 1040A or 1040) and its instructions, such as legislation enacted after they were published, go to *www.irs.gov/scheduleeic*.



You may also be able to take the additional child tax credit if your child was your dependent and under age 17 at the end of 2015. For more details, see the instructions for line 43 of Form 1040A or line 67 of Form 1040.

# **Qualifying Child**

### A qualifying child for the EIC is a child who is your . . .

Son, daughter, stepchild, foster child, brother, sister, stepbrother, stepsister, half brother, half sister, or a descendant of any of them (for example, your grandchild, niece, or nephew)



#### was. .

Under age 19 at the end of 2015 and younger than you (or your spouse, if filing jointly)

Or Under age 24 at the end of 2015, a student, and younger than you (or your spouse, if filing jointly)

or

Any age and permanently and totally disabled



Who is not filing a joint return for 2015 or is filing a joint return for 2015 only to claim a refund of withheld income tax or estimated tax paid



Who lived with you in the United States for more than half of 2015. If the child did not live with you for the required time, see *Exception to time lived with you* in the instructions for Form 1040A, lines 42a and 42b, or Form 1040, lines 66a and 66b.



If the child was married or meets the conditions to be a qualifying child of another person (other than your spouse if filing a joint return), special rules apply. For details, see Married child or Qualifying child of more than one person in the instructions for Form 1040A, lines 42a and 42b, or Form 1040, lines 66a and 66b.