Form **8862**

(Rev. October 2024)
Department of the Treasury
Internal Revenue Service

Information To Claim Certain Credits After Disallowance

Earned Income Credit (EIC), Child Tax Credit (CTC), Refundable Child Tax Credit (RCTC), Additional Child Tax Credit (ACTC), Credit for Other Dependents (ODC), and American Opportunity Tax Credit (AOTC)

Attach to your tax return. Go to www.irs.gov/Form8862 for instructions and the latest information.

OMB No. 1545-0074

Attachment Sequence No. **862**

Name(s) shown on return

Your social security number

You must complete Form 8862 and attach it to your tax return to claim the EIC, CTC/RCTC/ACTC/ODC, or AOTC if both of the Your EIC, CTC/RCTC/ACTC/ODC, or AOTC was previously reduced or disallowed for any reason other than a math or clerical error. • You now want to claim the credit that was previously reduced or disallowed and you meet all the requirements for the credit. 1 2 Check the box(es) that applies to the credit(s) you are claiming and complete the part(s) that matches the box(es) you marked. Child Tax Credit (nonrefundable or refundable)/ Additional Child Tax Credit/ **Credit for Other Dependents Earned Income Credit American Opportunity Tax Credit** (Complete Part II) (Complete Part III) (Complete Part IV) **Earned Income Credit** Part II If the only reason your EIC was reduced or disallowed was because you incorrectly reported your earned No Caution: If you checked "Yes," do not complete the rest of Part II. Attach this form to your tax return to claim the EIC. If you checked "No," continue. Could you (or your spouse if filing jointly) be claimed as a qualifying child of another taxpayer for the year Yes No Caution: See the instructions before answering. If you (or your spouse if filing jointly) answer "Yes" to question 4, you cannot claim the EIC. If you are claiming the EIC with a qualifying child, continue to Section A. Otherwise, go to Section B. Section A: Filers With a Qualifying Child or Children • Answer questions 5, 7, and 8 for each child for whom you are claiming the EIC. • Enter the name(s) of the child(ren) you listed as Child 1, Child 2, and Child 3 on Schedule EIC for the year entered on line 1 above. b Child 2 5a Child 1 Child 3 Does your completed Schedule EIC for the year entered on line 1 show that you had a qualifying child for Caution: If you checked "No," you do not need to complete Part II, Section A. Go to Part II, Section B. Enter the number of days each child lived with you in the United States during the year entered on line 1. Child 2 Child 3 Child 1 Caution: See the instructions before answering. If you enter less than 183 (184 if the year on line 1 is a leap year), you cannot claim the EIC for that child. If the child was born or died during the year entered on line 1, enter the month and day the child was born and/or died as month (MM)/day (DD). Otherwise, skip this line. Child 1 date of birth (MM/DD) / / / Child 1 date of death (MM/DD) Child 2 date of birth (MM/DD) Child 2 date of death (MM/DD) Child 3 date of birth (MM/DD) / Child 3 date of death (MM/DD) Only one person may claim the child as a qualifying child for the EIC and certain other child-related benefits. If you cannot treat any of the children listed above as a qualifying child and have no other qualifying children, go to Part II, Section B.

Page 2 Section B: Filers Without a Qualifying Child or Children 9a Enter the number of days during the year entered on line 1 that your main home was in the United States . . . b If married filing jointly, enter the number of days during the year entered on line 1 that your spouse's main home Caution: Members of the military stationed outside the United States during the year entered on line 1, see the instructions before answering. If you enter less than 183 (184 if the year on line 1 is a leap year) on either line 9a or 9b (if filing jointly), you cannot claim the EIC. Caution: If your spouse died during the year entered on line 1 or you are preparing a return for someone who died during the year entered on line 1, see the instructions before answering. If neither you (nor your spouse if filing jointly) were at least age 25 but under age 65 at the end of the year entered on line 1, unless that year is 2021, you cannot claim the EIC. See the Instructions for Form 8862 for more information. No **b** Can your spouse (if filing jointly) be claimed as a dependent on another taxpayer's return? No Caution: If either you (or your spouse if filing jointly) answer "Yes" to guestion 11, you cannot claim the EIC. Part III Child Tax Credit (nonrefundable or refundable)/Additional Child Tax Credit/Credit for Other Dependents Enter the name(s) of each child for whom you are claiming the child tax credit/refundable child tax credit/additional child tax 12 credit (CTC/RCTC/ACTC). If you are claiming the CTC/RCTC/ACTC for more than four qualifying children, attach a statement also answering questions 12 and 14-17 for those children. Child 1 b Child 2 Child 3 d Child 4 Enter the name(s) of each person for whom you are claiming the credit for other dependents (ODC). If you are claiming the 13 credit for more than four dependents, attach a statement answering questions 13, 16, and 17 for those dependents. Other dependent 1 b Other dependent 2 Other dependent 3 d Other dependent 4 14 For each child listed in response to question 12, did the child live with you for more than half of the year or meet an exception described in the instructions? Child 1 Yes No Child 2 Yes No Child 3 Yes No Child 4 Yes No 15 For each child listed in response to question 12, did the child meet the requirements to be a qualifying child for the CTC/RCTC/ ACTC? Child 1 Yes No Child 2 Yes No Child 3 Yes No Child 4 Yes No For each person claimed as a qualifying child or other dependent for the CTC/RCTC/ACTC/ODC, is that person your dependent? Child 1 Yes No Child 2 Yes No Child 3 Yes No Child 4 Yes No Other dependent 1 Yes No Other dependent 2 Yes Other dependent 3 Yes Other dependent 4 Yes For each person claimed as a qualifying child or other dependent for the CTC/RCTC/ACTC/ODC, is that person a citizen. national, or resident of the United States? See Pub. 519 for more information on when a person is a resident of the United States or is treated as a resident of the United States. Child 1 Yes No Child 2 Yes No Child 3 Yes No Child 4 Yes No Other dependent 2 Other dependent 1 Yes Yes Other dependent 3 Yes No Other dependent 4 Yes No Caution: If the answer is "No" for question 14, 15, 16, or 17, you cannot claim the CTC/RCTC/ACTC/ODC for that child or other dependent. Only one person can claim the child as a qualifying child for the CTC/RCTC/ACTC/ODC. If you cannot treat any of the children listed above as a qualifying child and have no other qualifying children, you cannot claim the CTC/RCTC/ACTC or the ODC

Form 8862 (Rev. 10-2024)

based on having a qualifying child.

Form 8862 (Rev. 10-2024) Page **3**

Part IV American Opportunity Tax Credit

• Answer the following questions for each student for whom you are claiming the AOTC. If you have more than three students, attach a statement also answering questions 18 and 19 for those students.

• Enter the name(s) of the student(s) as listed on Form 8863.

18a	a Student 1	b Student 2	
С	Student 3		
19a	Did the student meet the requirements to be an eligible student for purposes of the AOTC for the year entered on line 1? See Pub. 970 for more information.		
	Student 1 Yes No Stud	dent 2 Yes No	Student 3 Yes No
b	Has the Hope Scholarship Credit or AOTC b	peen claimed for the student for an	y 4 tax years before the year entered on line 1?
	Student 1 Yes No Stud	dent 2 Yes No	Student 3 Yes No
	Caution: If you answered "No" to question 19a or "Yes" to question 19b, you cannot claim the credit for that student.		

Form **8862** (Rev. 10-2024)