## SCHEDULE EIC (Form 1040A or 1040)

## **Earned Income Credit**

Qualifying Child Information



OMB No. 1545-0074

2011

Attachment Sequence No. **43** Your social security number

Department of the Treasury Internal Revenue Service (99) Name(s) shown on return Complete and attach to Form 1040A or 1040 only if you have a qualifying child.

Before you begin:

- See the instructions for Form 1040A, lines 38a and 38b, or Form 1040, lines 64a and 64b, 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.



- 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 page 2 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.

Q	ualifying Child Information	Child 1	Child 2	Child 3
1	Child's name If you have more than three qualifying children, you only have to list 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 38a and 38b, or Form 1040, lines 64a and 64b, unless the child was born and died in 2011. If your child was born and died in 2011 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	Year  If born after 1992 and the child wa younger than you (or your spouse, filing jointly), skip lines 4a and 4b; go to line 5.	if younger than you (or your spouse, if	Year  If born after 1992 and the child was fyounger than you (or your spouse, if filing jointly), skip lines 4a and 4b; go to line 5.
4:	<b>a</b> Was the child under age 24 at the end of 2011, a student, and younger than you (or your spouse, if filing jointly)?	Yes. No.  Go to line 5. Go to line 4b	Yes. No.  Go to line 5. Go to line 4b.	Yes. No.  Go to line 5. Go to line 4b.
I	Was the child permanently and totally disabled during any part of 2011?	Yes. No.  Go to The child is not a qualifying child.		Yes. No.  Go to 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 2011			
	<ul> <li>If the child lived with you for more than half of 2011 but less than 7 months, enter "7."</li> <li>If the child was born or died in 2011 and your home was the child's home for the entire time he or she was alive during 2011, enter "12."</li> </ul>	months  Do not enter more than 12  months.	Do not enter more than 12 months.	months  Do not enter more than 12  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 38a and 38b, or Form 1040, lines 64a and 64b.

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.



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 2011. For more details, see the instructions for line 39 of Form 1040A or line 65 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 2011 and younger than you (or your spouse, if filing jointly)

or

Under age 24 at the end of 2011, a student, and younger than you (or your spouse, if filing jointly)

Any age and permanently and totally disabled



Who is not filing a joint return for 2011 or is filing a joint return for 2011 only as a claim for refund (as defined in the instructions for Form 1040A, lines 38a and 38b, or Form 1040, lines 64a and 64b)



Who lived with you in the United States for more than half of 2011. 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 38a and 38b, or Form 1040, lines 64a and 64b.



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 38a and 38b, or Form 1040, lines 64a and 64b.