SCHEDULE EIC

(Form 1040A or 1040)

Earned Income Credit

Qualifying Child Information

to Form 10/00 or 10/0 only if you have a qualifying child

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

Information about Schedule EIC (Form 1040A or 1040) and its instructions is at www.irs.gov/scheduleeic.

1040A 1040 heduleeic.

OMB No. 1545-0074

2013

Attachment Sequence No. **43**

Internal Revenue Service (99)
Name(s) shown on return

Department of the Treasury

Your social security number

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 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		Chila 1		Child 2		Chila 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 2013. If your child was born and died in 2013 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 1994 an younger than you (o filing jointly), skip li go to line 5.	r vour spouse, if	younger than y	994 and the child was you (or your spouse, if skip lines 4a and 4b;	vounger than	994 and the child was you (or your spouse, if skip lines 4a and 4b;
4 8	Was the child under age 24 at the end of 2013, a student, and younger than you (or your spouse, if filing jointly)?	Yes. [Go to line 5.	No. Go to line 4b.	Go to line 5.	No. Go to line 4b.	Go to line 5.	No. Go to line 4b.
I	Was the child permanently and totally disabled during any part of 2013?		No. child is not a lifying child.	Yes. Go to line 5.	No. The child is not a qualifying child.	Yes. Go to line 5.	No. 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 2013						
	• If the child lived with you for more than half of 2013 but less than 7 months, enter "7."						
	• If the child was born or died in 2013 and your home was the child's home for more than half the time he or she was alive during 2013, enter "12."	Do not enter mor months.	_ months e than 12	Do not enter	months more than 12	Do not enter	months r more than 12

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.

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 2013. 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 2013 and younger than you (or your spouse, if filing jointly)

or

Under age 24 at the end of 2013, 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 2013 or is filing a joint return for 2013 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 2013. 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.