SCHEDULE EIC
(Form 1040A or 1040)

Department of the Treasury
Internal Revenue Service (99)

Earned Income Credit

Qualifying Child Information

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

OMB No. 1545-0074

2001

Attachment Sequence No. **43**

Name(s) shown on return

Your social security number

Before you begin: See the instructions for Form 1040A, lines 39a and 39b, or Form 1040, lines 61a and 61b, to make sure that (a) you can take the EIC and (b) you have a qualifying child.

CAUTION

- 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 back of schedule 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.
- 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.

Qualifying Child Information	**Child 1**	**Child 2**
1 Child's name If you have more than two qualifying children, you only have to list two to get the maximum credit.	First name Last name	First name Last name
2 Child's SSN The child must have an SSN as defined on page 42 of the Form 1040A instructions or page 44 of the Form 1040 instructions unless the child was born and died in 2001. If your child was born and died in 2001 and did not have an SSN, enter "Died" on this line and attach a copy of the child's birth certificate.		
3 Child's year of birth	Year ____ ____ ____ ____ *If born after 1982, skip lines 4a and 4b; go to line 5.*	Year ____ ____ ____ ____ *If born after 1982, skip lines 4a and 4b; go to line 5.*
4 If the child was born before 1983— **a** Was the child under age 24 at the end of 2001 and a student?	☐ **Yes.** *Go to line 5.* ☐ **No.** *Continue*	☐ **Yes.** *Go to line 5.* ☐ **No.** *Continue*
b Was the child permanently and totally disabled during any part of 2001?	☐ **Yes.** *Continue* ☐ **No.** The child is not a qualifying child.	☐ **Yes.** *Continue* ☐ **No.** The child is not a qualifying child.
5 Child's relationship to you (for example, son, daughter, grandchild, foster child, etc.)		
6 Number of months child lived with you in the United States during 2001 • If the child lived with you for more than half of 2001 but less than 7 months, enter "7". • If the child was born or died in 2001 and your home was the child's home for the entire time he or she was alive during 2001, enter "12".	_____ months *Do not enter more than 12 months.*	_____ months *Do not enter more than 12 months.*

TIP

You may also be able to take the additional child tax credit if your child **(a)** was under age 17 at the end of 2001, **(b)** is claimed as your dependent on line 6c of Form 1040A or Form 1040, **and (c)** is a U.S. citizen or resident alien. For more details, see the instructions for line 40 of Form 1040A or line 63 of Form 1040.

Purpose of Schedule

The purpose of this schedule is to give the IRS information about your qualifying child after you have figured your earned income credit (EIC).

To figure the amount of your credit or to have the IRS figure it for you, see the instructions for Form 1040A, lines 39a and 39b, or Form 1040, lines 61a and 61b.

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.

Qualifying Child

A qualifying child is a child who is your . . .

Son	Grandchild
Daughter	Stepchild
Adopted child	Foster child*

* A foster child is any child you cared for as your own child **and** who is (a) your brother, sister, stepbrother, or stepsister; (b) a descendant (such as a child, including an adopted child) of your brother, sister, stepbrother, or stepsister; **or** (c) a child placed with you by an authorized placement agency.

AND

was at the end of 2001 . . .

Under age 19

or

Under age 24 and a student

or

Any age and permanently and totally disabled

AND

who . . .

Lived with you in the United States for more than half of 2001 or, if a foster child, for all of 2001.

If the child did not live with you for the required time, see Exception to "Time Lived With You" Condition on page 42 of the Form 1040A instructions or page 44 of the Form 1040 instructions.

Note. 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 page 42 of the Form 1040A instructions or page 44 of the Form 1040 instructions.

Do you want part of the EIC added to your take-home pay in 2002? To see if you qualify, get Form W-5 from your employer, call the IRS at 1-800-TAX-FORM (1-800-829-3676), or go to www.irs.gov.