Caution: DRAFT FORM

This is an advance proof copy of an IRS tax form. It is subject to change and OMB approval before it is officially released. You can check the scheduled release date on our web site (www.irs.gov).

If you have any comments on this draft form, you can submit them to us on our web site. Include the word DRAFT in your response. You may make comments anonymously, or you may include your name and e-mail address or phone number. We will be unable to respond to all comments due to the high volume we receive. However, we will carefully consider each suggestion. So that we can properly consider your comments, please send them to us within 30 days from the date the draft was posted.

SCHEDULE EIC

(Form 1040A or 1040)

Department of the Treasury (99) Internal Revenue Service

Name(s) shown on return

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

Earned Income Credit

Qualifying Child Information

OMB No. 1545-0074

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Attachment

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Sequence No. 43 Your social security number

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See the instructions for Form 1040A, lines 40a and 40b, or Form 1040, lines 66a and Before you begin: 66b, to make sure that (a) you can take the EIC, and (b) you have a qualifying child.

 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.

1040/

1040

EIC

- 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 44 of the Form 1040A instructions or page 48 of the Form 1040 instructions unless the child was born and died in 2006. If your child was born and died in 2006 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 1987, skip lines 4a and 4b; go to line 5.	Year If born after 1987, skip lines 4a and 4b; go to line 5.
	If the child was born before 1988 — Was the child under age 24 at the end of 2006 and a student?	Yes. No. Go to line 5. Continue.	Yes. No. Go to line 5. Continue.
b	Was the child permanently and totally disabled during any part of 2006?	Yes.No.Continue.The child is not qualifying child.	a Continue. In 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 2006 If the child lived with you for more than half of 2006 but less than 7 months, enter "7." If the child was born or died in 2006 and your home was the child's home for the entire time he or she was alive during 2006, enter "12." 	months Do not enter more than 12 months.	months Do not enter more than 12 months.



You may also be able to take the additional child tax credit if your child (a) was under age 17 at the end of 2006, and (b) is a U.S. citizen or resident alien. For more details, see the instructions for line 41 of Form 1040A or line 68 of Form 1040.