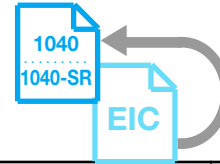


SCHEDULE EIC
(Form 1040)

Earned Income Credit

Qualifying Child Information



OMB No. 1545-0074

2020

Attachment
Sequence No. **43**

Department of the Treasury
Internal Revenue Service (99)

- ▶ **Complete and attach to Form 1040 or 1040-SR only if you have a qualifying child.**
- ▶ **Go to www.irs.gov/ScheduleEIC for the latest information.**

Name(s) shown on return

Your social security number

Before you begin:

- See the instructions for Form 1040 or 1040-SR, line 27, 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.



- You can't claim the EIC for a child who didn't live with you for more than half of the year.
- 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

Child 1

Child 2

Child 3

| | Child 1 | Child 2 | Child 3 |
|--|--|--|--|
| 1 Child's name If you have more than three qualifying children, you have to list only 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 1040 or 1040-SR, line 27, unless the child was born and died in 2020. If your child was born and died in 2020 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 showing a live birth. | | | |
| 3 Child's year of birth | Year _____ <i>If born after 2001 and the child is younger than you (or your spouse, if filing jointly), skip lines 4a and 4b; go to line 5.</i> | Year _____ <i>If born after 2001 and the child is younger than you (or your spouse, if filing jointly), skip lines 4a and 4b; go to line 5.</i> | Year _____ <i>If born after 2001 and the child is younger than you (or your spouse, if filing jointly), skip lines 4a and 4b; go to line 5.</i> |
| 4 a Was the child under age 24 at the end of 2020, a student, and younger than you (or your spouse, if filing jointly)? | <input type="checkbox"/> Yes. <input type="checkbox"/> No. <i>Go to line 5. Go to line 4b.</i> | <input type="checkbox"/> Yes. <input type="checkbox"/> No. <i>Go to line 5. Go to line 4b.</i> | <input type="checkbox"/> Yes. <input type="checkbox"/> No. <i>Go to line 5. Go to line 4b.</i> |
| b Was the child permanently and totally disabled during any part of 2020? | <input type="checkbox"/> Yes. <input type="checkbox"/> No. <i>Go to line 5. The child is not a qualifying child.</i> | <input type="checkbox"/> Yes. <input type="checkbox"/> No. <i>Go to line 5. The child is not a qualifying child.</i> | <input type="checkbox"/> Yes. <input type="checkbox"/> No. <i>Go to line 5. The child is not a qualifying child.</i> |
| 5 Child's relationship to you (for example, son, daughter, grandchild, niece, nephew, eligible foster child, etc.) | | | |
| 6 Number of months child lived with you in the United States during 2020 • If the child lived with you for more than half of 2020 but less than 7 months, enter "7." • If the child was born or died in 2020 and your home was the child's home for more than half the time he or she was alive during 2020, enter "12." | _____ months <i>Do not enter more than 12 months.</i> | _____ months <i>Do not enter more than 12 months.</i> | _____ months <i>Do not enter more than 12 months.</i> |

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 1040 or 1040-SR, line 27.

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 1040 or 1040-SR) and its instructions, such as legislation enacted after they were published, go to www.irs.gov/ScheduleEIC.

TIP

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 2020. For more details, see the instructions for line 28 of Form 1040 or 1040-SR.

Qualifying Child

A qualifying child for the EIC is a child who is your . . .

Son, daughter, stepchild, eligible foster child, brother, sister, stepbrother, stepsister, half brother, half sister, or a descendant of any of them (for example, your grandchild, niece, or nephew)

AND

was . . .

Under age 19 at the end of 2020 and younger than you (or your spouse, if filing jointly)

or

Under age 24 at the end of 2020, a student, and younger than you (or your spouse, if filing jointly)

or

Any age and permanently and totally disabled

AND

Who is not filing a joint return for 2020
or is filing a joint return for 2020 only to claim
a refund of withheld income tax or estimated tax paid

AND

Who lived with you in the United States for more than half
of 2020.



You can't claim the EIC for a child who didn't live with you for more than half of the year, even if you paid most of the child's living expenses. The IRS may ask you for documents to show you lived with each qualifying child. Documents you might want to keep for this purpose include school and child care records and other records that show your child's address.



If the child didn't live with you for more than half of the year because of a temporary absence, birth, death, or kidnapping, see Exception to time lived with you in the instructions for Form 1040 or 1040-SR, line 27.



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 1040 or 1040-SR, line 27.