



**Note:** *The draft you are looking for begins on the next page.*

## **Caution: DRAFT—NOT FOR FILING**

This is an early release draft of an IRS tax form, instructions, or publication, which the IRS is providing for your information. **Do not file draft forms** and do **not** rely on draft forms, instructions, and pubs for filing. We incorporate all significant changes to forms posted with this coversheet. However, unexpected issues occasionally arise, or legislation is passed—in this case, we will post a new draft of the form to alert users that changes were made to the previously posted draft. Thus, there are never any changes to the last posted draft of a form and the final revision of the form. Forms and instructions are subject to OMB approval before they can be officially released, so we post drafts of them until they are approved. Drafts of instructions and pubs usually have some additional changes before their final release. Early release drafts are at [IRS.gov/DraftForms](https://www.irs.gov/DraftForms) and remain there after the final release is posted at [IRS.gov/LatestForms](https://www.irs.gov/LatestForms). Also see [IRS.gov/Forms](https://www.irs.gov/Forms).

Most forms and publications have a page on IRS.gov: [IRS.gov/Form1040](https://www.irs.gov/Form1040) for Form 1040; [IRS.gov/Pub501](https://www.irs.gov/Pub501) for Pub. 501; [IRS.gov/W4](https://www.irs.gov/W4) for Form W-4; and [IRS.gov/ScheduleA](https://www.irs.gov/ScheduleA) for Schedule A (Form 1040), for example, and similarly for other forms, pubs, and schedules for Form 1040. When typing in a link, type it into the address bar of your browser, not a Search box on IRS.gov.

If you wish, you can submit comments to the IRS about draft or final forms, instructions, or pubs at [IRS.gov/FormsComments](https://www.irs.gov/FormsComments). Include “NTF” followed by the form or pub number (for example, “NTF1040”, “NTFW4”, “NTF501, etc.) in the body of the message to route your message properly. We cannot respond to all comments due to the high volume we receive and may not be able to consider many suggestions until the subsequent revision of the product, but we will review each “NTF” message. If you have comments on reducing paperwork and respondent (filer) burden, with respect to draft or final forms, please respond to the relevant information collection through the Federal Register process; for more info, click [here](#).

**SCHEDULE EIC  
(Form 1040)**

**Earned Income Credit  
Qualifying Child Information**

OMB No. 1545-0074

**2023**

Attachment  
Sequence No. **43**

Department of the Treasury  
Internal Revenue Service

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

Name(s) shown on return

Your social security number

If you are separated from your spouse, filing a separate return, and meet the requirements to claim the EIC (see instructions), check here

**Before you begin:**

- See the instructions for Form 1040, line 27, to make sure that (a) you can take the EIC, and (b) you have a qualifying child. See also Pub. 596.
- 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 your EIC. If the name or SSN on the child's social security card is not correct, call the Social Security Administration at 800-772-1213.
- If you have a child who meets the conditions to be your qualifying child for purposes of claiming the EIC, but that child doesn't have an SSN as defined in the instructions for Form 1040, line 27, see the instructions.



- You can't claim the EIC for a child who didn't live with you for more than half of the year.
- If your child doesn't have an SSN as defined in the instructions for Form 1040, line 27, see the instructions.
- 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**

**1 Child's name**

If you have more than three qualifying children, you have to list only three to get the maximum credit.

Child 1	Child 2	Child 3
First name	Last name	First name

**2 Child's SSN**

The child must have an SSN as defined in the instructions for Form 1040, line 27, unless the child was born and died in 2023 or you are claiming the self-only EIC (see instructions). If your child was born and died in 2023 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.

Child 1	Child 2	Child 3
First name	Last name	First name

**3 Child's year of birth**

Year \_\_\_\_\_  
*If born after 2004 and the child is younger than you (or your spouse, if filing jointly), skip lines 4a and 4b; go to line 5.*

Year \_\_\_\_\_  
*If born after 2004 and the child is younger than you (or your spouse, if filing jointly), skip lines 4a and 4b; go to line 5.*

Year \_\_\_\_\_  
*If born after 2004 and the child is younger than you (or your spouse, if filing jointly), skip lines 4a and 4b; go to line 5.*

**4a** Was the child under age 24 at the end of 2023, 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.*

**b** Was the child permanently and totally disabled during any part of 2023?

Yes.  No.  
*Go to line 5. The child is not a qualifying child.*

Yes.  No.  
*Go to line 5. The child is not a qualifying child.*

Yes.  No.  
*Go to line 5. The child is not a qualifying child.*

**5 Child's relationship to you**

(for example, son, daughter, grandchild, niece, nephew, eligible foster child, etc.)

Child 1	Child 2	Child 3

**6 Number of months child lived with you in the United States during 2023**

- If the child lived with you for more than half of 2023 but less than 7 months, enter "7."
- If the child was born or died in 2023 and your home was the child's home for more than half the time he or she was alive during 2023, enter "12."

Child 1	Child 2	Child 3
_____ 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). See the instructions for Form 1040, line 27, for information on who may be a qualifying child.

To figure the amount of your credit or to have the IRS figure it for you, see the instructions for Form 1040, line 27.

**Special rule for separated spouses.** You can claim the EIC if you are married, not filing a joint return, had a qualifying child who lived with you for more than half of 2023, and either of the following applies.

- You lived apart from your spouse for the last 6 months of 2023, or
- You are legally separated according to your state law under a written separation agreement or a decree of separate maintenance and you didn't live in the same household as your spouse at the end of 2023.

If you meet these requirements, check the box at the top of Schedule EIC.

**Qualifying child doesn't have an SSN.** If you have a child who meets the conditions to be your qualifying child for purposes of

claiming the EIC, but that child doesn't have an SSN as defined in the instructions for Form 1040, line 27, and you are otherwise eligible, you can claim the self-only EIC. To claim the self-only EIC with a qualifying child, complete and attach Schedule EIC to your Form 1040 or 1040-SR. Complete line 1 and lines 2 through 6 for Child 1. If Child 1 has an ITIN, an ATIN, or an SSN that is not considered a valid SSN as defined in the instructions for Form 1040, line 27, enter it on line 2. Otherwise, leave line 2 blank.

**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) and its instructions, such as legislation enacted after they were published, go to [www.irs.gov/ScheduleEIC](http://www.irs.gov/ScheduleEIC).

## 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 2023 and younger than you (or your spouse, if filing jointly)

or

Under age 24 at the end of 2023, 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 2023  
or is filing a joint return for 2023 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 2023.



*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 childcare 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, 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, line 27.*