



## **Federal IRS Income Tax Form for Tax Year 2008 (1/1/2008-12/31/2008)**

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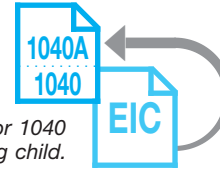
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**SCHEDULE EIC**  
**(Form 1040A or 1040)**

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

**2008**

Attachment  
Sequence No. **43**

Name(s) shown on return

Your social security number

- Before you begin:**
- See the instructions for Form 1040A, lines 40a and 40b, 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 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.

**Qualifying Child Information**

**Child 1**

**Child 2**

	First name	Last name	First name	Last name
<b>1 Child's name</b> If you have more than two qualifying children, you only have to list two to get the maximum credit.				
<b>2 Child's SSN</b> The child must have an SSN as defined on page 43 of the Form 1040A instructions or page 49 of the Form 1040 instructions unless the child was born and died in 2008. If your child was born and died in 2008 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.				
<b>3 Child's year of birth</b>	Year _____ <i>If born after 1989, skip lines 4a and 4b; go to line 5.</i>		Year _____ <i>If born after 1989, skip lines 4a and 4b; go to line 5.</i>	
<b>4 If the child was born before 1990—</b>				
<b>a</b> Was the child under age 24 at the end of 2008 and a student?	<input type="checkbox"/> <b>Yes.</b> <i>Go to line 5.</i>	<input type="checkbox"/> <b>No.</b> <i>Continue.</i>	<input type="checkbox"/> <b>Yes.</b> <i>Go to line 5.</i>	<input type="checkbox"/> <b>No.</b> <i>Continue.</i>
<b>b</b> Was the child permanently and totally disabled during any part of 2008?	<input type="checkbox"/> <b>Yes.</b> <i>Continue.</i>	<input type="checkbox"/> <b>No.</b> The child is not a qualifying child.	<input type="checkbox"/> <b>Yes.</b> <i>Continue.</i>	<input type="checkbox"/> <b>No.</b> The child is not a qualifying child.
<b>5 Child's relationship to you</b> (for example, son, daughter, grandchild, niece, nephew, foster child, etc.)				
<b>6 Number of months child lived with you in the United States during 2008</b>				
<ul style="list-style-type: none"> <li>• If the child lived with you for more than half of 2008 but less than 7 months, enter "7."</li> <li>• If the child was born or died in 2008 and your home was the child's home for the entire time he or she was alive during 2008, enter "12."</li> </ul>	_____ months <i>Do not enter more than 12 months.</i>		_____ months <i>Do not enter more than 12 months.</i>	



You may also be able to take the additional child tax credit if your child **(a)** was under age 17 at the end of 2008, **and** **(b)** is a U.S. citizen, U.S. national, or U.S. resident alien. For more details, see the instructions for line 41 of Form 1040A or line 66 of Form 1040.

## 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 40a and 40b, 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.

## Qualifying Child

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

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

**AND**

**was . . .**

Under age 19 at the end of 2008  
or  
Under age 24 at the end of 2008 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 2008. If the child did not live with you for the required time, see *Exception to time lived with you* on page 42 of the Form 1040A instructions or page 49 of the Form 1040 instructions.



*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 43 of the Form 1040A instructions or page 49 of the Form 1040 instructions.*



Do you want part of the EIC added to your take-home pay in 2009? 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](http://www.irs.gov).