



Federal IRS Income Tax Form for Tax Year 2010 (1/1/2010-12/31/2010)

You can efile this tax form for Tax Year 2010 (Jan. 1, 2010 - Dec. 31, 2010) from Jan. 15, 2011 until October 17, 2011.

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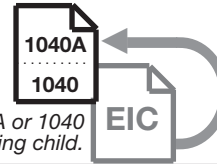
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SCHEDULE EIC
(Form 1040A or 1040)

Earned Income Credit

Qualifying Child Information



OMB No. 1545-0074

2010

Attachment
Sequence No. **43**

Department of the Treasury
Internal Revenue Service (99)
Name(s) shown on return

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

Your social security number

Before you begin:

- See the instructions for Form 1040A, lines 41a and 41b, 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 page 2 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

Child 3

	First name	Last name	First name	Last name	First name	Last name
1 Child's name If you have more than three qualifying children, you only have to list three to get the maximum credit.						
2 Child's SSN The child must have an SSN as defined in the instructions for Form 1040A, lines 41a and 41b, or Form 1040, lines 64a and 64b, unless the child was born and died in 2010. If your child was born and died in 2010 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.						
3 Child's year of birth	Year _____		Year _____		Year _____	
	<i>If born after 1991 and the child was younger than you (or your spouse, if filing jointly), skip lines 4a and 4b; go to line 5.</i>		<i>If born after 1991 and the child was younger than you (or your spouse, if filing jointly), skip lines 4a and 4b; go to line 5.</i>		<i>If born after 1991 and the child was 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 2010, 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. Continue.</i>		<input type="checkbox"/> Yes. <input type="checkbox"/> No. <i>Go to line 5. Continue.</i>		<input type="checkbox"/> Yes. <input type="checkbox"/> No. <i>Go to line 5. Continue.</i>	
b Was the child permanently and totally disabled during any part of 2010?	<input type="checkbox"/> Yes. <input type="checkbox"/> No. <i>Continue. The child is not a qualifying child.</i>		<input type="checkbox"/> Yes. <input type="checkbox"/> No. <i>Continue. The child is not a qualifying child.</i>		<input type="checkbox"/> Yes. <input type="checkbox"/> No. <i>Continue. The child is not a qualifying child.</i>	
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 2010 • If the child lived with you for more than half of 2010 but less than 7 months, enter "7." • If the child was born or died in 2010 and your home was the child's home for the entire time he or she was alive during 2010, 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 1040A, lines 41a and 41b, 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.

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 2010. For more details, see the instructions for line 42 of Form 1040A or line 65 of Form 1040.

Qualifying Child

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

Son, daughter, stepchild, 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 2010 and younger than you (or your spouse, if filing jointly)

or

Under age 24 at the end of 2010, 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 2010
or is filing a joint return for 2010 only as a claim for refund
(as defined in the instructions for Form 1040A, lines 41a and 41b, or Form 1040, lines 64a and 64b)

AND

Who lived with you in the United States for more than half of 2010. If the child did not live with you for the required time, see *Exception to time lived with you* in the instructions for Form 1040A, lines 41a and 41b, or Form 1040, lines 64a and 64b.



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 1040A, lines 41a and 41b, or Form 1040, lines 64a and 64b.