

Form 8862

(Rev. October 2024)

Department of the Treasury
Internal Revenue Service

Information To Claim Certain Credits After Disallowance

Earned Income Credit (EIC), Child Tax Credit (CTC), Refundable Child Tax Credit (RCTC), Additional Child Tax Credit (ACTC), Credit for Other Dependents (ODC), and American Opportunity Tax Credit (AOTC)

Attach to your tax return. Go to www.irs.gov/Form8862 for instructions and the latest information.

OMB No. 1545-0074

Attachment
Sequence No. **862**



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Name(s) shown on return

Your social security number

You must complete Form 8862 and attach it to your tax return to claim the EIC, CTC/RCTC/ACTC/ODC, or AOTC if both of the following apply.

- Your EIC, CTC/RCTC/ACTC/ODC, or AOTC was previously reduced or disallowed for any reason other than a math or clerical error.
- You now want to claim the credit that was previously reduced or disallowed and you meet all the requirements for the credit.

Part I All Filers

1 Enter the tax year for which you are filing this form (for example, 2024)

2 Check the box(es) that applies to the credit(s) you are claiming and complete the part(s) that matches the box(es) you marked.

| | | |
|---|---|--|
| | Child Tax Credit (nonrefundable or refundable)/ Additional Child Tax Credit/ Credit for Other Dependents | |
| Earned Income Credit (Complete Part II) | (Complete Part III) | American Opportunity Tax Credit (Complete Part IV) |
| <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |

Part II Earned Income Credit

3 If the **only** reason your EIC was reduced or disallowed was because you incorrectly reported your earned income or investment income, check “Yes.” Otherwise, check “No.” **Yes** **No**

Caution: If you checked “Yes,” **do not** complete the rest of Part II. Attach this form to your tax return to claim the EIC. If you checked “No,” continue.

4 Could you (or your spouse if filing jointly) be claimed as a qualifying child of another taxpayer for the year entered on line 1? **Yes** **No**

Caution: See the instructions before answering. If you (or your spouse if filing jointly) answer “Yes” to question 4, you cannot claim the EIC.

If you are claiming the EIC with a qualifying child, continue to Section A. Otherwise, go to Section B.

Section A: Filers With a Qualifying Child or Children

- Answer questions 5, 7, and 8 for each child for whom you are claiming the EIC.
- Enter the name(s) of the child(ren) you listed as Child 1, Child 2, and Child 3 on **Schedule EIC** for the year entered on line 1 above.

5a Child 1 _____ **b Child 2** _____
c Child 3 _____

6 Does your completed Schedule EIC for the year entered on line 1 show that you had a qualifying child for the EIC? **Yes** **No**

Caution: If you checked “No,” you do not need to complete Part II, Section A. Go to Part II, Section B.

7 Enter the number of days each child lived with you in the United States during the year entered on line 1.

Child 1 **Child 2** **Child 3**

Caution: See the instructions before answering. If you enter less than 183 (184 if the year on line 1 is a leap year), you cannot claim the EIC for that child.

8 If the child was born or died during the year entered on line 1, enter the month and day the child was born and/or died as month (MM)/day (DD). Otherwise, skip this line.

| | | | |
|--------------------------------------|---|--------------------------------------|---|
| Child 1 date of birth (MM/DD) | <input type="text"/> <input type="text"/> / <input type="text"/> <input type="text"/> | Child 1 date of death (MM/DD) | <input type="text"/> <input type="text"/> / <input type="text"/> <input type="text"/> |
| Child 2 date of birth (MM/DD) | <input type="text"/> <input type="text"/> / <input type="text"/> <input type="text"/> | Child 2 date of death (MM/DD) | <input type="text"/> <input type="text"/> / <input type="text"/> <input type="text"/> |
| Child 3 date of birth (MM/DD) | <input type="text"/> <input type="text"/> / <input type="text"/> <input type="text"/> | Child 3 date of death (MM/DD) | <input type="text"/> <input type="text"/> / <input type="text"/> <input type="text"/> |

Only one person may claim the child as a qualifying child for the EIC and certain other child-related benefits. If you cannot treat any of the children listed above as a qualifying child and have no other qualifying children, go to Part II, Section B.

Section B: Filers Without a Qualifying Child or Children

9a Enter the number of days during the year entered on line 1 that your main home was in the United States

b If married filing jointly, enter the number of days during the year entered on line 1 that your spouse's main home was in the United States

Caution: Members of the military stationed outside the United States during the year entered on line 1, see the instructions before answering. If you enter less than 183 (184 if the year on line 1 is a leap year) on either line 9a or 9b (if filing jointly), you cannot claim the EIC.

10a Enter your age at the end of the year on line 1 _____

b Enter your spouse's age at the end of the year on line 1 _____

Caution: If your spouse died during the year entered on line 1 or you are preparing a return for someone who died during the year entered on line 1, see the instructions before answering. If neither you (nor your spouse if filing jointly) were at least age 25 but under age 65 at the end of the year entered on line 1, unless that year is 2021, you cannot claim the EIC. See the Instructions for Form 8862 for more information.

11a Can you be claimed as a dependent on another taxpayer's return? **Yes** **No**

b Can your spouse (if filing jointly) be claimed as a dependent on another taxpayer's return? **Yes** **No**

Caution: If either you (or your spouse if filing jointly) answer "Yes" to question 11, you cannot claim the EIC.

Part III Child Tax Credit (nonrefundable or refundable)/Additional Child Tax Credit/Credit for Other Dependents

12 Enter the name(s) of each child for whom you are claiming the child tax credit/refundable child tax credit/additional child tax credit (CTC/RCTC/ACTC). If you are claiming the CTC/RCTC/ACTC for more than four qualifying children, attach a statement also answering questions 12 and 14–17 for those children.

a Child 1 _____

b Child 2 _____

c Child 3 _____

d Child 4 _____

13 Enter the name(s) of each person for whom you are claiming the credit for other dependents (ODC). If you are claiming the credit for more than four dependents, attach a statement answering questions 13, 16, and 17 for those dependents.

a Other dependent 1 _____

b Other dependent 2 _____

c Other dependent 3 _____

d Other dependent 4 _____

14 For each child listed in response to question 12, did the child live with you for more than half of the year or meet an exception described in the instructions?

Child 1 Yes No

Child 2 Yes No

Child 3 Yes No

Child 4 Yes No

15 For each child listed in response to question 12, did the child meet the requirements to be a qualifying child for the CTC/RCTC/ACTC?

Child 1 Yes No

Child 2 Yes No

Child 3 Yes No

Child 4 Yes No

16 For each person claimed as a qualifying child or other dependent for the CTC/RCTC/ACTC/ODC, is that person your dependent?

Child 1 Yes No **Child 2** Yes No **Child 3** Yes No **Child 4** Yes No

Other dependent 1 Yes No **Other dependent 2** Yes No

Other dependent 3 Yes No **Other dependent 4** Yes No

17 For each person claimed as a qualifying child or other dependent for the CTC/RCTC/ACTC/ODC, is that person a citizen, national, or resident of the United States? See Pub. 519 for more information on when a person is a resident of the United States or is treated as a resident of the United States.

Child 1 Yes No **Child 2** Yes No **Child 3** Yes No **Child 4** Yes No

Other dependent 1 Yes No **Other dependent 2** Yes No

Other dependent 3 Yes No **Other dependent 4** Yes No

Caution: If the answer is “No” for question 14, 15, 16, or 17, you cannot claim the CTC/RCTC/ACTC/ODC for that child or other dependent.

Only one person can claim the child as a qualifying child for the CTC/RCTC/ACTC/ODC. If you cannot treat any of the children listed above as a qualifying child and have no other qualifying children, you cannot claim the CTC/RCTC/ACTC or the ODC based on having a qualifying child.

Part IV American Opportunity Tax Credit

- Answer the following questions for each student for whom you are claiming the AOTC. If you have more than three students, attach a statement also answering questions 18 and 19 for those students.
- Enter the name(s) of the student(s) as listed on Form 8863.

18a Student 1 _____

b Student 2 _____

c Student 3 _____

19a Did the student meet the requirements to be an eligible student for purposes of the AOTC for the year entered on line 1? See Pub. 970 for more information.

Student 1 Yes No

Student 2 Yes No

Student 3 Yes No

b Has the Hope Scholarship Credit or AOTC been claimed for the student for any 4 tax years before the year entered on line 1?

Student 1 Yes No

Student 2 Yes No

Student 3 Yes No

Caution: If you answered “No” to question 19a or “Yes” to question 19b, you cannot claim the credit for that student.

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