



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 publications for filing. We do **not** release draft forms until we believe we have incorporated all changes (except when explicitly stated on 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 generally are subject to OMB approval before they can be officially released, so we post only drafts of them until they are approved. Drafts of instructions and publications usually have some 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). All information about all forms, instructions, and pubs is at [IRS.gov/Forms](https://www.irs.gov/Forms).

Almost every form and publication has a page on IRS.gov with a friendly shortcut. For example, the Form 1040 page is at [IRS.gov/Form1040](https://www.irs.gov/Form1040); the Pub. 501 page is at [IRS.gov/Pub501](https://www.irs.gov/Pub501); the Form W-4 page is at [IRS.gov/W4](https://www.irs.gov/W4); and the Schedule A (Form 1040/SR) page is at [IRS.gov/ScheduleA](https://www.irs.gov/ScheduleA). If typing in a link above instead of clicking on it, be sure to type the link into the address bar of your browser, not a Search box.

If you wish, you can submit comments to the IRS about draft or final forms, instructions, or publications at [IRS.gov/FormsComments](https://www.irs.gov/FormsComments). 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.

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](#).

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.

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

- Enter the tax year for which you are filing this form (for example, 2021) ▶
- 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.

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

Part II Earned Income Credit

- 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.
- 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 _____

- 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.

- 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: 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.

- 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) / Child 1 date of death (MM/DD) /
Child 2 date of birth (MM/DD) / Child 2 date of death (MM/DD) /
Child 3 date of birth (MM/DD) / Child 3 date of death (MM/DD) /

Only one person may claim the child as a qualifying child for the EIC and certain other child-related benefits. If the child meets the conditions to be a qualifying child of any other person (other than your spouse if filing jointly), complete Part V. 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) met the applicable minimum or maximum age requirement at the end of the year on line 1, 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?
b Can your spouse (if filing jointly) be claimed as a dependent on another taxpayer's return?

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 questions 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 the child meets the conditions to be a qualifying child of any other person (other than your spouse if filing jointly), complete Part V. 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. If you are a noncustodial parent who is entitled to treat the child as a qualifying child, you do not need to complete Part V.

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.

Part V Qualifying Child of More Than One Person

- ✓ Answer the following questions for each child who meets the conditions to be a qualifying child of any other person (other than your spouse if filing jointly). If you have more than four qualifying children, attach a statement also answering questions 20–22 for those children.

20a Child 1 _____ **b Child 2** _____

c Child 3 _____ **d Child 4** _____

21 Enter the address where you and the child lived together during the year entered on line 1. If you lived with the child at more than one address during the year, attach a list of the addresses where you lived.

Child 1 ▶ Number and street _____
City or town, state, and ZIP code _____

Child 2 ▶ If same as shown for Child 1, check this box Otherwise, enter below.

Number and street _____
City or town, state, and ZIP code _____

Child 3 ▶ If same as shown for Child 1, check this box Otherwise, enter below.

Number and street _____
City or town, state, and ZIP code _____

Child 4 ▶ If same as shown for Child 1, check this box Otherwise, enter below.

Number and street _____
City or town, state, and ZIP code _____

Part V **Qualifying Child of More Than One Person** (continued)

22 Did any other person (except your spouse, if filing jointly, and your dependents claimed on your return) live with Child 1, Child 2, Child 3, or Child 4 for more than half the year? **Yes** **No**
If "Yes," enter the relationship of each person to the child on the appropriate line below.

Other person living with Child 1: Name _____
Relationship to Child 1 _____

Other person living with Child 2: If same as shown for Child 1, check this box Otherwise, enter below.

Name _____
Relationship to Child 2 _____

Other person living with Child 3: If same as shown for Child 1, check this box Otherwise, enter below.

Name _____
Relationship to Child 3 _____

Other person living with Child 4: If same as shown for Child 1, check this box Otherwise, enter below.

Name _____
Relationship to Child 4 _____

To determine which person can treat the child as a qualifying child for the EIC and CTC/RCTC/ACTC, see *Qualifying Child of More Than One Person* in Pub. 501.

Note: The IRS may ask you to provide additional information to verify your eligibility to claim each credit.

