SCHEDULE EIC
(Form 1040A or 1040)
Department of the Treasury
Internal Revenue Service

Part I General Information
To take this credit:

- You MUST have worked and earned LESS than $21,250, AND
- Your adjusted gross income (Form 1040A, line 16, or Form 1040, line 31) MUST be LESS than $21,250, AND
- Your filing status can be any status except married filing a separate return, AND
- You MUST have at least one qualifying child (see boxes below), AND
- You cannot be a qualifying child yourself.

A qualifying child is a child who:

- son
dughter
adopted child
grandchild
stepchild
or foster child

was (at the end of 1991):

- under age 19
- under age 24 and a full-time student
- any age and permanently and totally disabled

who (in 1991):

- lived with you in the U.S.
- for more than 6 months

*If the child didn't live with you for the required time (for example, was born in 1991), see the Exception on page 57 of 1040A booklet (or page 46 of 1040 booklet).

If you don't have any qualifying children, STOP here. You cannot take this credit.

If you have at least one qualifying child, go to Part II. (But if the child was married or is also a qualifying child of another person, see page 57 of 1040A booklet (or page 46 of 1040 booklet).)

Part II Information About Your Two Youngest Qualifying Children

1(a) Child’s name (first, initial, and last name)

19

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Caution: If a child you listed above was born in 1991 AND you chose to claim the credit for child care expenses for this child on Schedule 2 (Form 1040A) or Form 2441 (Form 1040), check here.

Do you want the IRS to figure the credit for you? Yes填入Part III below AND Go to Part IV on the back now

No

Part III Other Information

2 If you received any nontaxable earned income (see page 58 of 1040A booklet or page 46 of 1040 booklet) such as combat pay and military housing and subsistence, enter the total of that income on line 2. Also list type and amount here.

3 If you paid for health insurance that covered at least one qualifying child:
a First, enter the name of your insurance company here.
b Then, enter the total amount you paid in 1991 for health insurance that covered at least one qualifying child. (See page 59 of 1040A booklet or page 46 of 1040 booklet.)

If you want the IRS to figure the credit for you, STOP here!

Attach this schedule to your return. If filing Form 1040A, print “EIC” on the line next to line 28c. If filing Form 1040, print “EIC” on the dotted line next to line 56.

For Paperwork Reduction Act Notice, see Form 1040A or 1040 instructions.
# Figure Your Earned Income Credit—You can take ALL THREE parts of the credit if you qualify

## Basic Credit

1. **Step 4:** Enter the amount from line 7 of Form 1040A or Form 1040 (wages, salaries, tips, etc.). If you received a taxable scholarship or fellowship grant, see page 60 of 1040A booklet (or page 47 of 1040 booklet) for the amount to enter.

2. **Step 5:** If you received any **nontaxable earned income** (see page 58 of 1040A booklet or page 46 of 1040 booklet) such as combat pay and military housing and subsistence, enter the total of that income on line 5. Also list type and amount here.

3. **Step 6:** **Form 1040 Filers Only:** If you were self-employed or reported income and expenses on Schedule C as a statutory employee, enter the amount from line 4 of the worksheet on page 48 of 1040 booklet.

4. **Step 7:** Add lines 4, 5, and 6. This is your **earned income**.

5. **Step 8:** Use the amount on line 7 above to look up your credit in **TABLE A** on pages 61–62 of 1040A booklet (or pages 49–50 of 1040 booklet). Then, enter the credit here.

6. **Step 9:** If line 9 is $11,250 or more?
   - **YES:** Use the amount on line 9 to look up your credit in **TABLE A** on pages 61–62 of 1040A booklet (or pages 49–50 of 1040 booklet). Then, enter the credit here.
   - **NO:** Enter the amount from line 8 on line 11.

7. **Step 10:** Look at lines 8 and 10. Enter the smaller of the two amounts here. This is your **basic credit**.

8. **Step 11:** Look at the amount on line 9 above. Is line 9 $11,250 or more?
   - **YES:** Use the amount on line 9 to look up your credit in **TABLE B** on page 63 of 1040A booklet (or page 51 of 1040 booklet). Then, enter the credit here.
   - **NO:** Enter the amount from line 14 on line 16.

9. **Step 12a:** Enter the name of your health insurance company here.

10. **Step 12b:** Enter the total amount you paid in 1991 for health insurance that covered at least one qualifying child. (See page 60 of 1040A booklet or page 47 of 1040 booklet.)

11. Use the amount on line 7 above to look up your credit in **TABLE B** on page 63 of 1040A booklet (or page 51 of 1040 booklet). Then, enter the credit here.

12. **Step 13:** Look at the amount on line 9 above. **Is line 9 $11,250 or more?**
   - **YES:** Use the amount on line 9 to look up your credit in **TABLE C** on page 63 of 1040A booklet (or page 51 of 1040 booklet). Then, enter the credit here.
   - **NO:** Enter the amount from line 14 on line 16.

13. Look at lines 12a and 16. Enter the smaller of the two amounts here. **This is your health insurance credit.**

14. **Step 14:** Look at lines 12a and 16. Enter the smaller of the two amounts here. **This is your health insurance credit.**

15. **Step 15:** Look at the amount on line 9 above. **Is line 9 $11,250 or more?**
   - **YES:** Use the amount on line 9 to look up your credit in **TABLE C** on page 63 of 1040A booklet (or page 51 of 1040 booklet). Then, enter the credit here.
   - **NO:** Enter the amount from line 14 on line 16.

16. **Step 16:** Look at lines 14 and 15. Enter the smaller of the two amounts here. **This is your extra credit for a child born in 1991.**

## Extra Credit for Child Born in 1991

17. **Step 17:** Look at the amount on line 7 above. Use that amount to look up your credit in **TABLE C** on page 64 of 1040A booklet (or page 52 of 1040 booklet). Then, enter the credit here.

18. **Step 18:** Look at the amount on line 9 above. **Is line 9 $11,250 or more?**
   - **YES:** Use the amount on line 9 to look up your credit in **TABLE C** on page 64 of 1040A booklet (or page 52 of 1040 booklet). Then, enter the credit here.
   - **NO:** Enter the amount from line 17 on line 19.

19. **Step 19:** Look at lines 17 and 18. Enter the smaller of the two amounts here. **This is your extra credit for a child born in 1991.**

## Total Earned Income Credit

20. **Step 20:** Add lines 11, 16, and 19. Enter the total here and on Form 1040A, line 28c (or on Form 1040, line 56). **This is your total earned income credit.**