

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

Department of the Treasury  
Internal Revenue Service

Name(s) shown on return

**Earned Income Credit**

▶ Attach to Form 1040A or 1040. ▶ See Instructions for Schedule EIC.

**TIP:** Why not let the IRS figure the credit for you? Give us only the information asked for on this page and we'll do the rest.

OMB No. 1545-0074

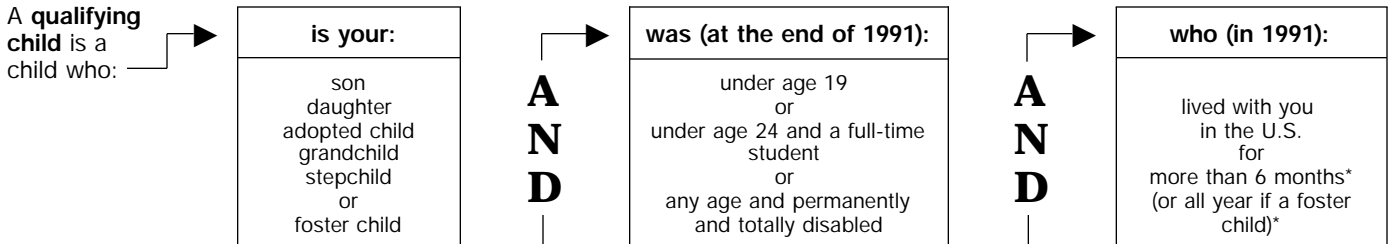
**1991**

Attachment  
Sequence No. **43**

Your social security number

**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.



\*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 45 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**

If more than two qualifying children, see page 58 of 1040A booklet (or page 46 of 1040 booklet).	(b) Child's year of birth	For a child born <b>BEFORE 1973</b> , check if child was—		(e) If child was born <b>BEFORE 1991</b> , enter the child's social security number	(f) Child's relationship to you (for example, son, grandchild, etc.)	(g) Number of months child lived with you in the U.S. in 1991
		(c) a student under age 24 at end of 1991	(d) disabled (see booklet)			
<b>1(a) Child's name</b> (first, initial, and last name)						
	19			:		
	19			:		

**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

<b>Do you want the IRS to figure the credit for you?</b>	Yes →	Fill in <b>Part III</b> below	AND →	Enter the amount from Form 1040A, line 16, or Form 1040, line 31, here ▶ .....
	No →	Go to <b>Part IV</b> on the back now		

**Part III Other Information**

<b>2</b> If you received any <b>nontaxable earned income</b> (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 ▶ .....	2	
<b>3</b> If you paid for health insurance that covered at least one qualifying child:		
<b>a</b> First, enter the name of your insurance company here ▶ .....		
<b>b</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.) . . . . .	3b	

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.

**Part IV Figure Your Earned Income Credit—You can take ALL THREE parts of the credit if you qualify**

**BASIC CREDIT**

**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 . . . . .

**4**

**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 ▶ . . . . .

**5**

**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

**6**

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

**7**

**Caution:** *If line 7 above is \$21,250 or more, **STOP** HERE. Enter "NO" on Form 1040A, line 28c (or on Form 1040, line 56). You **cannot** take the earned income credit.*

**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 . . . . .

<b>8</b>		
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**8**

**9** Enter your **adjusted gross income** (from Form 1040A, line 16, or Form 1040, line 31). . . . ▶

**9**

**10 Is line 9 \$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 . . . . .

<b>10</b>		
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**10**

- **NO.** Enter the amount from line 8 on line 11.

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

**11**

**NEXT:** *To take the health insurance credit, fill in lines 12a–16. To take the extra credit for a child born in 1991, fill in lines 17–19. Otherwise, go to line 20 now.*

**HEALTH INSURANCE CREDIT** —Take this credit **ONLY** if you paid for health insurance that covered at least one qualifying child.

**12a** Enter the name of your health insurance company here ▶ . . . . .

**b** 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.) . . . . .

<b>12b</b>		
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**12b**

**13** Look at the amount on **line 7** above. Use that amount 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 . . . . .

<b>13</b>		
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**13**

**14** Look at lines 12b and 13. Enter the **smaller** of the two amounts here

<b>14</b>		
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**14**

**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 B** on page **63** of 1040A booklet (or page **51** of 1040 booklet). Then, enter the credit here . . . . .

<b>15</b>		
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**15**

- **NO.** Enter the amount from line 14 on line 16.

**16** Look at lines 14 and 15. Enter the **smaller** of the two amounts here. This is your **health insurance credit** . . . . .

**16**

**EXTRA CREDIT FOR CHILD BORN IN 1991** —Take this credit **ONLY** if:

- You listed in Part II a child born in 1991, **AND** ←
- You did not take the credit for child care expenses on **Schedule 2** or **Form 2441** for the same child.

**TIP:** You can take **both** the **basic credit** and the **extra credit** for your child born in 1991.

**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 . . . . .

<b>17</b>		
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**17**

**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 . . . . .

<b>18</b>		
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**18**

- **NO.** Enter the amount from line 17 on line 19.

**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** . . . . .

**19**

**TOTAL EARNED INCOME CREDIT**

**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** . . . . . ▶

**20**