

SCHEDULE EIC
(Form 1040A or 1040)

Department of the Treasury
Internal Revenue Service

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

1992

Attachment
Sequence No. **43**

Name(s) shown on return

Your social security number

Part I General Information

- To take this credit
- You **MUST** have worked and earned **LESS** than \$22,370, **AND**
 - Your adjusted gross income (Form 1040A, line 16, or Form 1040, line 31) **MUST** be **LESS** than \$22,370, **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:

is your:
son
daughter
adopted child
grandchild
stepchild
or
foster child

**A
N
D**

was (at the end of 1992):
under age 19
or
under age 24 and a full-time student
or
any age and permanently and totally disabled

**A
N
D**

who (in 1992):
lived with you in the U.S. for more than 6 months* (or all year if a foster child*)

*If the child didn't live with you for the required time (for example, was born in 1992), see the **Exception** on page 61 of 1040A booklet (or page EIC-2 of 1040 booklet).

Do you have at least one qualifying child?

- No —▶
- Yes —▶

You **cannot** take the credit. Enter "NO" next to line 28c of Form 1040A (or line 56 of Form 1040).
Go to Part II. But if the child was married or is also a qualifying child of another person, first see page 61 of 1040A booklet (or page EIC-2 of 1040 booklet).

Part II Information About Your Two Youngest Qualifying Children

1(a) Child's name (first, initial, and last name)	(b) Child's year of birth	For a child born BEFORE 1974 , check if child was—		(e) If child was born BEFORE 1992 , 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 1992
		(c) a student under age 24 at end of 1992	(d) disabled (see booklet)			
	19					
	19					

Caution: If a child you listed above was born in 1992 **AND** you chose to claim the credit or exclusion 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 —▶
- No —▶

Fill in **Part III** below.

Go to **Part IV** on the back now.

AND —▶ Enter the amount from Form 1040A, line 16, or Form 1040, line 31, here. ▶

Part III Other Information

2	If you had any nontaxable earned income (see page 62 of 1040A booklet or page EIC-2 of 1040 booklet) such as military housing and subsistence or contributions to a 401(k) plan, enter the total of that income on line 2. Also, list type and amount here. ▶		
		2	
3	Enter the total amount you paid in 1992 for health insurance that covered at least one qualifying child. (See page 63 of 1040A booklet or page EIC-2 of 1040 booklet.)		
		3	

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

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 64 of 1040A booklet (or page EIC-3 of 1040 booklet) for the amount to enter **4**
- 5 If you had any **nontaxable earned income** (see page 62 of 1040A booklet or page EIC-2 of 1040 booklet) such as military housing and subsistence or contributions to a 401(k) plan, 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 Sch. C or C-EZ as a statutory employee, enter the amount from the worksheet on page EIC-3 of 1040 booklet **6**
- 7 Add lines 4, 5, and 6. This is your **earned income**. If \$22,370 or more, you **cannot** take the earned income credit. Enter "NO" next to line 28c of Form 1040A (or line 56 of Form 1040) ▶ **7**
- 8 Use the amount on **line 7** above to look up your credit in **TABLE A** on pages **65 and 66** of 1040A booklet (or pages **EIC-4 and 5** of 1040 booklet). Then, enter the credit here **8**
- 9 Enter your **adjusted gross income** (from Form 1040A, line 16, or Form 1040, line 31). If \$22,370 or more, you **cannot** take the credit ▶ **9**
- 10 **Is line 9 \$11,850 or more?**
 - **YES.** Use the amount on **line 9** to look up your credit in **TABLE A** on pages **65 and 66** of 1040A booklet (or pages **EIC-4 and 5** of 1040 booklet). Then, enter the credit here **10**
 - **NO.** Enter the amount from line 8 on line 11.
- 11 If you answered "YES" to line 10, enter the **smaller** of line 8 or line 10 here. This is your **basic credit** **11**

NEXT: To take the health insurance credit, fill in lines 12–16. To take the extra credit for a child born in 1992, 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.

- 12 Look at the amount on **line 7** above. Use that amount to look up your credit in **TABLE B** on page **67** of 1040A booklet (or page **EIC-6** of 1040 booklet). Then, enter the credit here **12**
- 13 Look at the amount on **line 9** above. **Is line 9 \$11,850 or more?**
 - **YES.** Use the amount on **line 9** to look up your credit in **TABLE B** on page **67** of 1040A booklet (or page **EIC-6** of 1040 booklet). Then, enter the credit here **13**
 - **NO.** Enter the amount from line 12 on line 14.
- 14 If you answered "YES" to line 13, enter the **smaller** of line 12 or line 13 here. **14**
- 15 Enter the total amount you paid in 1992 for health insurance that covered at least one qualifying child. (See page 64 of 1040A booklet or page EIC-3 of 1040 booklet.) **15**
- 16 Enter the **smaller** of line 14 or line 15 here. This is your **health insurance credit** **16**

EXTRA CREDIT FOR CHILD BORN IN 1992 —Take this credit **ONLY** if:

- You listed in Part II a child born in 1992, **AND** ←
- You did not take the credit or exclusion 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 1992.

- 17 Look at the amount on **line 7** above. Use that amount to look up your credit in **TABLE C** on page **68** of 1040A booklet (or page **EIC-7** of 1040 booklet). Then, enter the credit here **17**
- 18 Look at the amount on **line 9** above. **Is line 9 \$11,850 or more?**
 - **YES.** Use the amount on **line 9** to look up your credit in **TABLE C** on page **68** of 1040A booklet (or page **EIC-7** of 1040 booklet). Then, enter the credit here **18**
 - **NO.** Enter the amount from line 17 on line 19.
- 19 If you answered "YES" to line 18, enter the **smaller** of line 17 or line 18 here. This is your **extra credit for a child born in 1992** **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**