Want the IRS to figure the credit for you? Just fill in this page. We’ll do the rest.

General Information

To take this credit:

- You must have worked and earned less than $23,050, and
- Your adjusted gross income (Form 1040A, line 16, or Form 1040, line 31) must be less than $23,050, 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

- was (at the end of 1993):
  - under age 19
  - or under age 24 and a full-time student
  - or any age and permanently and totally disabled

who:

- lived with you in the U.S. for more than half of 1993* (or all of 1993 if a foster child*)

*If the child didn’t live with you for the required time (for example, was born in 1993), see the Exception on page 64 (1040A) or page EIC-2 (1040).

Do you have at least one qualifying child?  

No  

You cannot take the credit. Enter “NO” next to line 28c of Form 1040A (or line 56 of Form 1040).  

Yes  

Go to line 1. But if the child was married or is also a qualifying child of another person (other than your spouse if filing a joint return), first see page 64 (1040A) or page EIC-2 (1040).

Information About Your Qualifying Child or Children

If more than two qualifying children, see page 65 (1040A) or page EIC-2 (1040).

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

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Caution: If a child you listed above was born in 1993 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  Fill in lines 2 and 3; and enter the amount from Form 1040A, line 16, or Form 1040, line 31, here. $  

No  Go to page 2 on the back now.

Other Information

2 Enter any nontaxable earned income (see page 65 (1040A) or page EIC-2 (1040)) such as military housing and subsistence or contributions to a 401(k) plan. Also, list type and amount here.  

3 Enter the total amount you paid in 1993 for health insurance that covered at least one qualifying child. See instructions.

If you want the IRS to figure the credit for you:

- 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.
Figure Your Basic Credit

4 Enter the amount from line 7 of Form 1040A or Form 1040. If you received a taxable scholarship or fellowship grant, see instructions.

5 Enter any nontaxable earned income (see page 65 (1040A) or page EIC-2 (1040)) such as military housing and subsistence or contributions to a 401(k) plan. Also, list type and amount here.

6 Form 1040 Filers Only: If you were self-employed or used Sch. C or C-EZ as a statutory employee, enter the amount from the worksheet on page EIC-3.

7 Earned income. Add lines 4, 5, and 6. If $23,050 or more, you cannot take the credit. Enter “NO” next to line 28c of Form 1040A (or line 56 of Form 1040).

8 Use line 7 above to find your credit in TABLE A on pages 69 and 70 (1040A) or pages EIC-4 and 5 (1040). Enter here.

9 Adjusted gross income. Enter the amount from Form 1040A, line 16, or Form 1040, line 31.

10 Is line 9 $12,200 or more?

   YES. Use line 9 to find your credit in TABLE A on pages 69 and 70 (1040A) or pages EIC-4 and 5 (1040). Enter here.

   NO. Go to line 11.

11 Basic credit:

   ● If you answered “YES” to line 10, enter the smaller of line 8 or line 10.

   ● If you answered “NO” to line 10, enter the amount from line 8.

   Next: To take the health insurance credit, fill in lines 12–16. To take the extra credit for a child born in 1993, fill in lines 17–19. Otherwise, go to line 20 now.

Figure Your Health Insurance Credit

12 Use line 7 above to find your credit in TABLE B on page 71 (1040A) or page EIC-6 (1040). Enter here.

13 Is line 9 above $12,200 or more?

   YES. Use line 9 to find your credit in TABLE B on page 71 (1040A) or page EIC-6 (1040). Enter here.

   NO. Go to line 14.

14 ● If you answered “YES” to line 13, enter the smaller of line 12 or line 13.

   ● If you answered “NO” to line 13, enter the amount from line 12.

15 Enter the total amount you paid in 1993 for health insurance that covered at least one qualifying child. See instructions.

16 Health insurance credit. Enter the smaller of line 14 or line 15.

Figure Your Extra Credit for Child Born in 1993

Take this credit only if 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 1993.

17 Use line 7 above to find your credit in TABLE C on page 72 (1040A) or page EIC-7 (1040). Enter here.

18 Is line 9 above $12,200 or more?

   YES. Use line 9 to find your credit in TABLE C on page 72 (1040A) or page EIC-7 (1040). Enter here.

   NO. Go to line 19.

19 Extra credit for child born in 1993:

   ● If you answered “YES” to line 18, enter the smaller of line 17 or line 18.

   ● If you answered “NO” to line 18, enter the amount from line 17.

Figure Your 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.

TIP: Do you want the earned income credit added to your take-home pay in 1994? To see if you qualify, get Form W-5 from your employer or by calling the IRS at 1-800-829-3676.