

SCHEDULE EIC
(Form 1040A or 1040)

Department of the Treasury
Internal Revenue Service (99)

Earned Income Credit
(Qualifying Child Information)

▶ **Attach to Form 1040A or 1040.**
▶ **See instructions on back.**

OMB No. 1545-0074

1994

Attachment
Sequence No. **43**

Name(s) shown on return

Your social security number

Before You Begin . . .

- Answer the questions on page 44 (1040A) or page 27 (1040) to see if you can take this credit.
- If you can take the credit, fill in the worksheet on page 45 (1040A) or page 28 (1040) to figure your credit.
But if you want the IRS to figure it for you, see page 40 (1040A) or page 24 (1040).

Then, complete and attach Schedule EIC only if you have a qualifying child (see boxes on back).

Information About Your Qualifying Child or Children

If you have more than two qualifying children, you only have to list two to get the maximum credit.

Caution: *If you don't fill in all the lines that apply, it will take us longer to process your return and issue your refund.*

	(a) Child 1	(b) Child 2
1 Child's name (first, initial, and last name)		
2 Child's year of birth	19__	19__
3 If child was born before 1976 AND—		
a was a student under age 24 at the end of 1994, check the "Yes" box, OR	<input type="checkbox"/> Yes	<input type="checkbox"/> Yes
b was permanently and totally disabled (see back), check the "Yes" box	<input type="checkbox"/> Yes	<input type="checkbox"/> Yes
4 If child was born before 1994 , enter the child's social security number	: : : : : :	: : : : : :
5 Child's relationship to you (for example, son, grandchild, etc.)		
6 Number of months child lived with you in the U.S. in 1994	months	months

TIP: Do you want the earned income credit added to your take-home pay in 1995? To see if you qualify, get **Form W-5** from your employer or by calling the IRS at 1-800-TAX-FORM (1-800-829-3676).

Instructions

Purpose of Schedule

If you can take the earned income credit and have a qualifying child, use Schedule EIC to give information about that child. To figure the amount of your credit, use the worksheet on page 45 of the Form 1040A instructions or page 28 of the Form 1040 instructions.

Line 1

Enter each qualifying child's name.

Line 3a

If your child was born **before 1976** but was under age 24 at the end of 1994 and a student, put a checkmark in the "Yes" box.

Your child was a **student** if he or she—

- Was enrolled as a full-time student at a school during any 5 months of 1994, or
- Took a full-time, on-farm training course during any 5 months of 1994. The course had to be given by a school or a state, county, or local government agency.

A **school** includes technical, trade, and mechanical schools. It does not include on-the-job training courses or correspondence schools.

Line 3b

If your child was born **before 1976** and was permanently and totally disabled during any part of 1994, put a checkmark in the "Yes" box.

A person is **permanently and totally disabled** if **both** of the following apply.

1. He or she cannot engage in any substantial gainful activity because of a physical or mental condition.

2. A doctor determines the condition has lasted or can be expected to last continuously for at least a year or can lead to death.

Line 4

If your child was born **before 1994**, you must enter his or her social security number (SSN) on line 4. If you don't enter an SSN or if the SSN you enter is incorrect, it will take us longer to issue any refund shown on your return. If your child doesn't have a number, apply for one by filing **Form SS-5** with your local Social Security Administration (SSA) office. It usually takes about 2 weeks to get a number. If your child won't have an SSN by April 17, 1995, you can get an automatic 4-month extension by filing Form 4868 with the IRS by that date.

Line 6

Enter the number of months your child lived with you in your home in the United States during 1994. Do not enter more than 12. Count temporary absences, such as for school, vacation, or medical care, as time lived in your home. If the child lived with you for more than half of 1994 but less than 7 months, enter "7" on this line.

Exception. If your child, including a foster child, was born or died in 1994 and your home was the child's home for the entire time he or she was alive during 1994, enter "12" on line 6.

Qualifying Child

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 1994):

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

**A
N
D**

who:

lived with you in the U.S. for more than half of 1994* (or all of 1994 if a foster child*)

*If the child didn't live with you for the required time (for example, was born in 1994), see the **Line 6** instructions above.

If the child was married or is also a qualifying child of another person (other than your spouse if filing a joint return), special rules apply. For details, see page 47 of the Form 1040A instructions or page 28 of the Form 1040 instructions.

