

SCHEDULE EIC
(Form 1040A or 1040)

Department of the Treasury
Internal Revenue Service (99)

Name(s) shown on return

Earned Income Credit
(Qualifying Child Information)

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

OMB No. 1545-0074

1998

Attachment
Sequence No. **43**

Your social security number

Before you begin . . .

- See the instructions for Form 1040A, lines 37a and 37b, or Form 1040, lines 59a and 59b, to find out if you can take this credit.
- If you can take the credit, fill in the Earned Income Credit Worksheet in the Form 1040A or Form 1040 instructions to figure your credit. **But if you want the IRS to figure it for you, see instructions on back.**

Then, you must 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: <i>If you do not attach Schedule EIC and fill in all the lines that apply, it will take us longer to process your return and issue your refund.</i> | Child 1 | | Child 2 | |
| | First name | Last name | First name | Last name |
| 1 Child's name | | | | |
| 2 Child's year of birth | 19__ __ | | 19__ __ | |
| 3 If the child was born before 1980 AND— | | | | |
| a was under age 24 at the end of 1998 and a student, check "Yes," OR | <input type="checkbox"/> Yes | | <input type="checkbox"/> Yes | |
| b was permanently and totally disabled (see back), check "Yes" | <input type="checkbox"/> Yes | | <input type="checkbox"/> Yes | |
| 4 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 United States in 1998 | months | | months | |

TIP: Do you want the earned income credit added to your take-home pay in 1999? 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 in the instructions for Form 1040A, lines 37a and 37b, or Form 1040, lines 59a and 59b.

If you want the IRS to figure the credit for you, enter "EIC" directly to the right of line 37a of Form 1040A or line 59a of Form 1040. Also, enter the amount and type of any nontaxable earned income in the spaces provided on Form 1040A, line 37b, or Form 1040, line 59b, and attach Schedule EIC to your return.

Line 1

Enter each qualifying child's name.

Line 3a

If your child was born **before 1980** but was under age 24 at the end of 1998 and a student, check "Yes."

Your child was a **student** if, during any 5 months of 1998, he or she—

- Was enrolled as a full-time student at a school, or
- Took a full-time, on-farm training course. 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, correspondence schools, or night schools.

Line 3b

If your child was born **before 1980** and was permanently and totally disabled during any part of 1998, check "Yes."

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

You must enter your child's social security number (SSN) on line 4 unless he or she was born and died in 1998. If you do not enter the correct SSN, at the time we process your return, we may reduce or disallow your credit. If your child was born and died in 1998 and did not have an SSN, enter "Died" on line 4 **and** attach a copy of the child's birth certificate.

If your child does not have an SSN, apply for one by filing **Form SS-5** with your local Social Security Administration office. It usually takes about 2 weeks to get a number. If your child will not have an SSN by April 15, 1999, you can get an automatic 4-month extension by filing **Form 4868** with the IRS by that date.

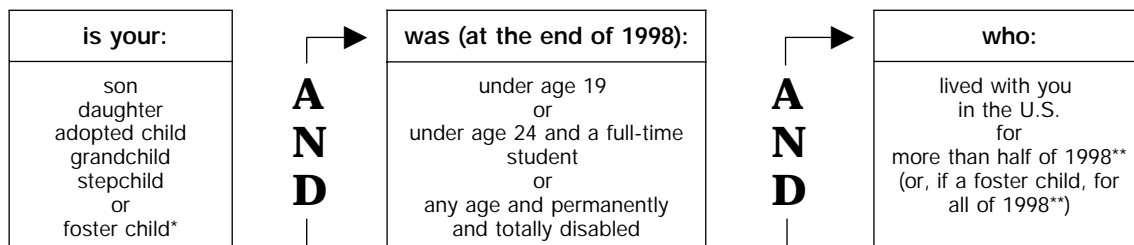
Line 6

Enter the number of months your child lived with you in your home in the United States during 1998. (If you were in the military on extended active duty outside the United States, your home is considered to be in the United States during that duty period.) 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 1998 but less than 7 months, enter "7" on line 6.

Exception. If your child, including a foster child, was born or died in 1998 and your home was the child's home for the entire time he or she was alive during 1998, enter "12" on line 6.

Qualifying Child

A qualifying child is a child who:



*A foster child is any child you cared for as your own child.

If the child did not live with you for the required time (for example, was born in 1998), 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 the instructions for Form 1040A, lines 37a and 37b, or Form 1040, lines 59a and 59b. Also, the child must have an SSN (as defined in those instructions) unless he or she was born and died in 1998.

