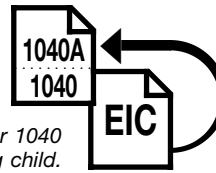


**SCHEDULE EIC**  
**(Form 1040A or 1040)**

**Earned Income Credit**  
**Qualifying Child Information**



OMB No. 1545-0074

**1999**

Attachment  
Sequence No. **43**

Department of the Treasury  
Internal Revenue Service

Complete and attach to Form 1040A or 1040  
only if you have a qualifying child.

Name(s) shown on return

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 make sure that (1) you can take the EIC and (2) you have a qualifying child.



- If you take the EIC even though you are not eligible, you may not be allowed to take the credit for up to 10 years. See back of schedule for details.
- It will take us longer to process your return and issue your refund if you do not fill in all lines that apply for each qualifying child.
- If you do not enter the child's correct social security number on line 4, at the time we process your return, we may reduce or disallow your EIC.

**Qualifying Child Information**

**Child 1**

**Child 2**

	First name	Last name	First name	Last name
<b>1 Child's name</b> If you have more than two qualifying children, you only have to list two to get the maximum credit.				
<b>2 Child's year of birth</b>	Year _____ <i>If born after 1980, skip lines 3a and 3b; go to line 4.</i>		Year _____ <i>If born after 1980, skip lines 3a and 3b; go to line 4.</i>	
<b>3 If the child was born before 1981—</b>				
<b>a</b> Was the child under age 24 at the end of 1999 and a student?	<input type="checkbox"/> <b>Yes.</b> <i>Go to line 4.</i>	<input type="checkbox"/> <b>No.</b> <i>Continue</i>	<input type="checkbox"/> <b>Yes.</b> <i>Go to line 4.</i>	<input type="checkbox"/> <b>No.</b> <i>Continue</i>
<b>b</b> Was the child permanently and totally disabled during any part of 1999?	<input type="checkbox"/> <b>Yes.</b> <i>Continue</i>	<input type="checkbox"/> <b>No.</b> The child is not a qualifying child.	<input type="checkbox"/> <b>Yes.</b> <i>Continue</i>	<input type="checkbox"/> <b>No.</b> The child is not a qualifying child.
<b>4 Child's social security number (SSN)</b> The child must have an SSN as defined on page 42 of the Form 1040A instructions or page 41 of the Form 1040 instructions unless the child was born and died in 1999. If your child was born and died in 1999 and did not have an SSN, enter "Died" on this line and attach a copy of the child's birth certificate.				
<b>5 Child's relationship to you</b> (for example, son, daughter, grandchild, foster child, etc.)				
<b>6 Number of months child lived with you in the United States during 1999</b> • If the child lived with you for more than half of 1999 but less than 7 months, enter "7". • If the child was born or died in 1999 and your home was the child's home for the entire time he or she was alive during 1999, enter "12".	_____ months <i>Do not enter more than 12 months.</i>		_____ months <i>Do not enter more than 12 months.</i>	



Do you want part of the EIC added to your take-home pay in 2000? 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).

## Purpose of Schedule

The purpose of this schedule is to give the IRS information about your qualifying child after you have figured your earned income credit.

To figure the amount of your credit, or to have the IRS figure it for you, see the instructions for Form 1040A, lines 37a and 37b, or Form 1040, lines 59a and 59b.

**Taking the EIC When Not Eligible.** If you take the EIC even though you are not eligible and it is determined that your error is due to reckless or intentional disregard of the EIC rules, you will not be allowed to take the credit for 2 years even if you are otherwise eligible to do so. If you fraudulently take the EIC, you will not be allowed to take the credit for 10 years. You may also have to pay penalties.

## Qualifying Child

**A qualifying child is a child who is your . . .**

Son	Grandchild
Daughter	Stepchild
Adopted child	Foster child*

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

**AND**

**was at the end of 1999 . . .**

Under age 19

**OR**

Under age 24 and a student

**OR**

Any age and permanently and totally disabled

**AND**

**who . . .**

Lived with you in the United States for more than half of 1999 or, if a foster child, for all of 1999.

If the child did not live with you for the required time, see Exception to "Time Lived With You" Condition on page 42 of the Form 1040A instructions or page 41 of the Form 1040 instructions.

**Note.** If the child was married or meets the conditions to be a qualifying child of another person (other than your spouse if filing a joint return), special rules apply. For details, see page 42 of the Form 1040A instructions or page 41 of the Form 1040 instructions.

