

General Instructions

Purpose of Form

You must complete Form 8862 and attach it to your tax return if both of the following apply.

1. Your EIC was reduced or disallowed for any reason other than a math or clerical error for a year after 1996.
2. You now want to claim the EIC and you meet all the requirements.

But do not file Form 8862 if either of the following applies.

- After your EIC was reduced or disallowed in an earlier year (a) you filed Form 8862 (or other documents) and your EIC was then allowed, and (b) your EIC has not been reduced or disallowed again for any reason other than a math or clerical error.
- You are taking the EIC without a qualifying child and the only reason your EIC was reduced or disallowed in the earlier year was because it was determined that a child listed on Schedule EIC was not your qualifying child.

Also, do not file Form 8862 or take the credit for the:

- 2 years after the most recent tax year for which there was a final determination that your EIC claim was due to reckless or intentional disregard of the EIC rules, or
- 10 years after the most recent tax year for which there was a final determination that your EIC claim was due to fraud.



You also must attach Schedule EIC to your return if you have a qualifying child or children. In addition to filing Form 8862 and, if required, Schedule EIC, you may be asked to provide other information

before any refund claimed on your return is issued. The process of establishing your eligibility to take the EIC will delay your refund.

Additional Information

For more details on the EIC, including the definition of a qualifying child and who is eligible to take the EIC, see your tax return instructions or Pub. 596, Earned Income Credit (EIC), for the year for which you are filing Form 8862.

Specific Instructions

Need More Space for an Item?

If you do, attach a statement that is the same size as Form 8862. Number each entry on the statement to correspond with the line number on Form 8862. Put your name and social security number on the statement and attach it at the end of your return.

Lines 4 and 5

Enter the number of days you lived in the United States during the year shown on line 1.

Example. You are single and are filing Form 8862 for 2008. Your home was in the United States for all of 2008. On line 4, you would enter "366."

Members of the military. If you were on extended active duty outside the United States, your home is considered to be in the United States during that duty period. Include your active duty time on line 4 and your spouse's, if applicable, on line 5. See Pub. 596 for the definition of extended active duty.

Lines 6 and 7

Temporary absences, such as for school, vacation, medical care, or detention in a juvenile facility, count as time lived at home.

Child born or died. If your child was born or died during the year entered on line 1 and your home was the child's home for the entire time he or she was alive during that year, replace the number entered on line 6 for that child with "365" ("366" if the year on line 1 is 2008).

Paperwork Reduction Act Notice. We ask for the information on this form to carry out the Internal Revenue laws of the United States. You are required to give us the information. We need it to ensure that you are complying with these laws and to allow us to figure and collect the right amount of tax.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by Internal Revenue Code section 6103.

The average time and expenses required to complete and file this form will vary depending on individual circumstances. For the estimated averages, see the instructions for your income tax return.

If you have suggestions for making this form simpler, we would be happy to hear from you. See the instructions for your income tax return.

Information To Claim Earned Income Credit After Disallowance

▶ **Attach to your tax return.** ▶ **See instructions on back.**

Your social security number

- Before you begin:**
- ✓ See your tax return instructions or **Pub. 596**, Earned Income Credit (EIC), for the year for which you are filing this form to make sure you can take the earned income credit (EIC) **and** to find out who is a qualifying child.
 - ✓ If you have a qualifying child, complete **Schedule EIC** before you fill in this form.
 - ✓ **Do not** file this form if you are taking the EIC without a qualifying child **and** the only reason your EIC was reduced or disallowed in the earlier year was because it was determined that a child listed on **Schedule EIC** was not your qualifying child.

Part I All Filers

- 1** Enter the year for which you are filing this form (for example, 2009) ▶
- 2** If the **only** reason your EIC was reduced or disallowed in the earlier year was because you incorrectly reported your earned income or investment income, check "Yes." Otherwise, check "No" ▶ **Yes** **No**
Caution. If you checked "Yes," **stop. Do not** fill in the rest of this form. But you must attach it to your tax return to take the EIC. If you checked "No," continue.
- 3** Could you (or your spouse if filing jointly) be claimed as a qualifying child of another person for the year shown on line 1? ▶ **Yes** **No**
Caution. If you checked "Yes," **stop.** You cannot take the EIC. If you checked "No," continue.

Part II Filers With a Qualifying Child or Children

Note. **Child 1, Child 2,** and **Child 3** are the same children you listed as Child 1, Child 2, and Child 3 on **Schedule EIC** for the year shown on line 1 above.

- 4** Enter the **number of days** each child lived with you in the United States during the year shown on line 1 above:
a Child 1 ▶ **b Child 2** ▶ **c Child 3** ▶
Caution. If you entered less than **183** for any child, you cannot take the EIC based on that child, unless the special rule for a child who was born or died during the year shown on line 1 applies. See the instructions.
- 5** If your child was born or died during the year shown on line 1, enter the month and day the child was born and/or died. Otherwise, skip this line.
a Child 1 ▶ **(1)** Month and day of birth (MM/DD) ▶ / **(2)** Month and day of death (MM/DD) ▶ /
b Child 2 ▶ **(1)** Month and day of birth (MM/DD) ▶ / **(2)** Month and day of death (MM/DD) ▶ /
c Child 3 ▶ **(1)** Month and day of birth (MM/DD) ▶ / **(2)** Month and day of death (MM/DD) ▶ /
- 6** Enter the address where you and the child lived together during the year shown on line 1. If you lived with the child at more than one address during the year, attach a list of the addresses where you lived:
a Child 1 ▶ Number and street _____
City or town, state, and ZIP code _____
b Child 2 ▶ **If same as shown for child 1, check this box.** ▶ Otherwise, enter below:
Number and street _____
City or town, state, and ZIP code _____
c Child 3 ▶ **If same as shown for child 1, check this box.** ▶ **Or if same as shown for child 2 (and this is different from address shown for child 1), check this box.** ▶ Otherwise, enter below:
Number and street _____
City or town, state, and ZIP code _____
- 7** Did any other person (except your spouse, if filing jointly, and your dependents under age 19) live with child 1, child 2, or child 3 for more than half the year shown on line 1? ▶ **Yes** **No**
If "Yes," enter that person's name and relationship to the child below. If more than one other person lived with the child for more than half the year, attach a list of each person's name and relationship to the child:
a Other person living with child 1: Name _____
Relationship to child 1 _____
b Other person living with child 2: **If same as shown for child 1, check this box.** ▶ Otherwise, enter below:
Name _____
Relationship to child 2 _____
c Other person living with child 3: **If same as shown for child 1, check this box.** ▶ **Or if same as shown for child 2 (and this is different from the person living with child 1), check this box.** ▶
Otherwise, enter below:
Name _____
Relationship to child 3 _____

Caution. The IRS may ask you to provide additional information to verify your eligibility to claim the EIC.

Part III Filers Without a Qualifying Child

8 Enter the **number of days** during the year shown on line 1 that you lived in the United States ▶

Caution. If you entered less than **183, stop.** You cannot take the EIC. See the instructions.

9 If married filing a joint return, enter the **number of days** during the year shown on line 1 that your spouse lived in the United States ▶

Caution. If you entered less than **183, stop.** You cannot take the EIC. See the instructions.

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Exception 1. Do not file Form 8862 if either of the following applies.

- After your EIC was reduced or disallowed in an earlier year (a) you filed Form 8862 (or other documents) and your EIC was then allowed, and (b) your EIC has not been reduced or disallowed again for any reason other than a math or clerical error.
- You are taking the EIC without a qualifying child and the only reason your EIC was reduced or disallowed in the earlier year was because it was determined that a child listed on Schedule EIC was not your qualifying child.

In either of these cases, you can take the EIC without filing Form 8862 if you meet all the EIC eligibility requirements.

Exception 2. Do not file Form 8862 and do not take the EIC for the:

- 2 years after the most recent tax year for which there was a final determination that your EIC claim was due to reckless or intentional disregard of the EIC rules, or
- 10 years after the most recent tax year for which there was a final determination that your EIC claim was due to fraud.



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Lines 8 and 9

Enter the number of days you lived in the United States during the year shown on line 1.

Example. You are single and are filing Form 8862 for 2009. Your home was in the United States for all of 2009. On line 8, you would enter "365."

Members of the military. If you were on extended active duty outside the United States, your home is considered to be in the United States during that duty period. Include your active duty time on line 8 and your spouse's, if applicable, on line 9. See Pub. 596 for the definition of extended active duty.

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