



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 40a and 40b, or Form 1040, lines 66a and 66b, to make sure that (a) you can take the EIC, and (b) 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.
- Be sure the child's name on line 1 and social security number (SSN) on line 2 agree with the child's social security card. Otherwise, at the time we process your return, we may reduce or disallow your EIC. If the name or SSN on the child's social security card is not correct, call the Social Security Administration at 1-800-772-1213.

Qualifying Child Information	Child 1	Child 2
<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.	First name      Last name	First name      Last name
<b>2 Child's SSN</b> The child must have an SSN as defined on page 41 of the Form 1040A instructions or page 47 of the Form 1040 instructions unless the child was born and died in 2007. If your child was born and died in 2007 and did not have an SSN, enter "Died" on this line and attach a copy of the child's birth certificate.	_____	_____
<b>3 Child's year of birth</b>	Year    ____    ____    ____    ____ <i>If born after 1988, skip lines 4a and 4b; go to line 5.</i>	Year    ____    ____    ____    ____ <i>If born after 1988, skip lines 4a and 4b; go to line 5.</i>
<b>4 If the child was born before 1989—</b> <b>a</b> Was the child under age 24 at the end of 2007 and a student?  <b>b</b> Was the child permanently and totally disabled during any part of 2007?	<input type="checkbox"/> <b>Yes.</b> <input type="checkbox"/> <b>No.</b> <i>Go to line 5.</i> <i>Continue.</i>	<input type="checkbox"/> <b>Yes.</b> <input type="checkbox"/> <b>No.</b> <i>Go to line 5.</i> <i>Continue.</i>
<b>5 Child's relationship to you</b> (for example, son, daughter, grandchild, niece, nephew, foster child, etc.)	<input type="checkbox"/> <b>Yes.</b> <input type="checkbox"/> <b>No.</b> <i>Continue.</i> The child is not a qualifying child.	<input type="checkbox"/> <b>Yes.</b> <input type="checkbox"/> <b>No.</b> <i>Continue.</i> The child is not a qualifying child.
<b>6 Number of months child lived with you in the United States during 2007</b> <ul style="list-style-type: none"> <li>• If the child lived with you for more than half of 2007 but less than 7 months, enter "7."</li> <li>• If the child was born or died in 2007 and your home was the child's home for the entire time he or she was alive during 2007, enter "12."</li> </ul>	_____ months <i>Do not enter more than 12 months.</i>	_____ months <i>Do not enter more than 12 months.</i>



You may also be able to take the additional child tax credit if your child (a) was under age 17 at the end of 2007, and (b) is a U.S. citizen or resident alien. For more details, see the instructions for line 41 of Form 1040A or line 68 of Form 1040.

## Purpose of Schedule

After you have figured your earned income credit (EIC), use Schedule EIC to give the IRS information about your qualifying child(ren).

To figure the amount of your credit or to have the IRS figure it for you, see the instructions for Form 1040A, lines 40a and 40b, or Form 1040, lines 66a and 66b.

**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 for the EIC is a child who is your . . .**

Son, daughter, stepchild, foster child, brother, sister, stepbrother, stepsister, or a descendant of any of them (for example, your grandchild, niece, or nephew)

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**AND**

**was . . .**

Under age 19 at the end of 2007

or

Under age 24 at the end of 2007 and a student

or

Any age and permanently and totally disabled

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**AND**

**who . . .**

Lived with you in the United States for more than half of 2007. If the child did not live with you for the required time, see *Exception to time lived with you* beginning on page 40 of the Form 1040A instructions or page 47 of the Form 1040 instructions.



*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 41 of the Form 1040A instructions or page 47 of the Form 1040 instructions.*



Do you want part of the EIC added to your take-home pay in 2008? To see if you qualify, get Form W-5 from your employer, call the IRS at 1-800-TAX-FORM (1-800-829-3676), or go to [www.irs.gov](http://www.irs.gov).