Form **8862**

(Rev. November 2003)

Department of the Treasury
Internal Revenue Service

Information To Claim Earned Income Credit
After Disallowance

► **Attach to your tax return.**   ► **See separate instructions.**

OMB No. 1545-1619

Attachment
Sequence No. **43A**

Name(s) shown on return	Your social security number

Before you begin: √ See your tax return instructions 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.

√ **Do not** use this form for a year prior to 2002. Instead, use the November 2000 revision of **Form 8862**.

√ **Do not** file this form if, for a year after 2001, 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, after 2001, for which you are filing this form (for example, 2003) . . . . ► _____

2 Were you, or your spouse if filing a joint return, a qualifying child of another person during the year entered on line 1? . . . . ☐ **Yes** ☐ **No**

Next, if you do not have a qualifying child, go to Part II. If you do have a qualifying child, go to Part III.

Part II   Filers Without a Qualifying Child

Caution. See your tax return instructions for the year entered on line 1 to be sure you can take the EIC.

3a Enter the dates during the year shown on line 1 that your home was in the United States ► _____

b If married filing a joint return, enter the dates during the year shown on line 1 that your spouse's home was in the United States ►

Part III Filers With a Qualifying Child or Children	Child 1	Child 2
Caution. If you have two qualifying children, complete lines 4–8 for one child **before** going to the next column. List your children here in the same order as you did on **Schedule EIC.**		
4 Is the child your son, daughter, adopted child, stepchild, or a descendant of any of them (for example, your grandchild)? **Next,** if you checked "Yes" for this child, go to line 6a. If you checked "No," continue.	☐ Yes ☐ No	☐ Yes ☐ No
5a Are you related to the child **or** was the child placed with you by an authorized placement agency? . . . . **Next,** if you checked "No" on line 5a for this child, go to line 6a. If you checked "Yes," continue.	☐ Yes ☐ No	☐ Yes ☐ No
b Enter the child's relationship to you **or** the name of the placement agency. Enter both items if the child is related and was also placed with you by an agency		
c Did you care for the child as you would your own child?	☐ Yes ☐ No	☐ Yes ☐ No
6a Did the child live with you in the United States for more than half of the year entered on line 1?	☐ Yes ☐ No	☐ Yes ☐ No
b Enter the address(es) where you and the child lived during the year entered on line 1		
c If the child attended school or day care, enter the name(s) of the school(s) or care provider(s)		

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Part III	Filers With a Qualifying Child or Children *(Continued)*	Child 1	Child 2
7a	Was the child under age 19 at the end of the year entered on line 1?	☐ Yes ☐ No	☐ Yes ☐ No
	Next, if you checked "Yes" on line 7a for this child, go to line 8a. If you checked "No," continue.		
b	Was the child under age 24 at the end of the year entered on line 1 and a student?	☐ Yes ☐ No	☐ Yes ☐ No
	Next, if you checked "No" on line 7b for this child, go to line 7d. If you checked "Yes," continue.		
c	Enter the name of the school(s), or the state, county, or local government agency if an on-farm training course, the child attended. Do not enter if shown on line 6c. Go to line 8a next.		
d	Was the child permanently and totally disabled?	☐ Yes ☐ No	☐ Yes ☐ No
e	If you checked "Yes" on line 7d, enter the name(s) of the child's health care provider(s) or social worker(s)		
8a	Does the child meet the requirements to be a qualifying child of any other person for the year entered on line 1 (see instructions before answering)?	☐ Yes ☐ No	☐ Yes ☐ No
	Next, if you checked "No" on line 8a for this child, **do not** fill in lines 8b–8d for this child. If you checked "Yes," continue.		
b	Enter the child's relationship to the other person(s)		
c	Enter the name and social security number of the other person(s)		
d	If the tie-breaker rules applied, would the child be treated as your qualifying child (see instructions before answering)? . .	☐ Yes ☐ No	☐ Yes ☐ No