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Form **8862**
(Rev. December 2012)
Department of the Treasury
Internal Revenue Service

Information To Claim Earned Income Credit After Disallowance

▶ **Attach to your tax return.**
▶ **Information about Form 8862 and its instructions is at *www.irs.gov/form8862*.**

OMB No. 1545-0074

Attachment Sequence No. **43A**

Name(s) shown on return | **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, 2012) . . . . . ▶ ☐☐☐☐

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 taxpayer for the year shown on line 1? See the instructions before answering . . . . . ▶ ☐ **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** (184 if the year on line 1 is a leap year) 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 (184 if the year on line 1 is a leap year)**, **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 (184 if the year on line 1 is a leap year)**, **stop.** You cannot take the EIC. See the instructions.