Form **8862**

(October 1998)

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 **and** to find out who is a qualifying child.

Part I   For All Filers

1 Enter the year for which you are filing this form (for example, 1998, 1999, etc.). . . . . ▶ _____

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   For Filers Who Do Not Have a Qualifying Child

Caution: *See your tax return instructions for the year entered on line 1 to be sure you can take the earned income credit.*

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   For Filers Who Have a Qualifying Child or Children

Caution: *If you have two qualifying children, complete lines 4–8 for one child **before** going to the next column. Be sure you list your children here in the same order as you did on **Schedule EIC.***

	Child 1	Child 2
4 Is the child your son, daughter, adopted child, grandchild, or stepchild?. . . . . **Next,** if you checked "Yes" for this child, go to line 5a. If you checked "No," go to line 6a.	□ Yes □ No	□ Yes □ No
5a 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) . . . . **Next,** go to line 7a on the back for this child.		
6a Are you related to the child? . . . . **Next,** if you checked "No" on line 6a for this child, go to line 6c. If you checked "Yes," continue.	□ Yes □ No	□ Yes □ No
b Enter the child's relationship to you . . . . **Next,** go to line 6e on the back for this child.		
c Did a government agency or a court give you guardianship over the child?	□ Yes □ No	□ Yes □ No
d Did you care for the child as if he or she were your own child during the entire year entered on line 1?	□ Yes □ No	□ Yes □ No

For Paperwork Reduction Act Notice, see page 2 of the separate instructions.   Cat. No. 25145E   Form **8862** (10-98)

Part III	For Filers Who Have a Qualifying Child or Children *(Continued)*

		Child 1	Child 2
e	Did the child live with you in the United States for the entire year entered on line 1?	☐ Yes ☐ No	☐ Yes ☐ No
f	Enter the address(es) where you and the child lived during the year entered on line 1		
g	If the child attended school or day care, enter the name(s) of the school(s) or care provider(s)		
7a	Did the child live with any other person for more than half of the year entered on line 1 (see instructions before answering)?	☐ Yes ☐ No	☐ Yes ☐ No
	Next, if you checked "No" on line 7a for this child, go to line 8a. If you checked "Yes," continue.		
b	Was this person the child's parent or grandparent?	☐ Yes ☐ No	☐ Yes ☐ No
	Next, if you checked "Yes" on line 7b for this child, go to line 7d. If you checked "No," continue.		
c	Did this person live with the child for the entire year entered on line 1 AND care for the child as if the child were his or her own?	☐ Yes ☐ No	☐ Yes ☐ No
	Next, if you checked "No" on line 7c for this child, go to line 8a. If you checked "Yes," continue.		
d	Enter this person's name and social security number (see instructions)		
e	Is your **modified AGI** (adjusted gross income) for the year entered on line 1 **higher** than the AGI of every person listed on line 7d?	☐ Yes ☐ No	☐ Yes ☐ No
8a	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 8a for this child, **do not** fill in lines 8b–8e for this child. 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 8b for this child, go to line 8d. If you checked "Yes," continue.		
c	If you checked "Yes" on line 8b, 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 5c or 6g		
d	If you checked "No" on line 8b, was the child permanently and totally disabled?.	☐ Yes ☐ No	☐ Yes ☐ No
e	If you checked "Yes" on line 8d, enter the name of the child's health care provider or social worker		