

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 41a and 41b, or Form 1040, lines 64a and 64b.

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.

TIP

You may also be able to take the additional child tax credit if your child was your dependent and under age 17 at the end of 2010. For more details, see the instructions for line 42 of Form 1040A or line 65 of Form 1040.

Qualifying Child

A qualifying child for the EIC is a child who is your . . .

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

AND

was . . .

Under age 19 at the end of 2010 and younger than you (or your spouse, if filing jointly)

or

Under age 24 at the end of 2010, a student, and younger than you (or your spouse, if filing jointly)

or

Any age and permanently and totally disabled

AND

Who is not filing a joint return for 2010
or is filing a joint return for 2010 only as a claim for refund
(as defined in the instructions for Form 1040A, lines 41a and 41b, or Form 1040, lines 64a and 64b)

AND

Who lived with you in the United States for more than half of 2010. If the child did not live with you for the required time, see *Exception to time lived with you* in the instructions for Form 1040A, lines 41a and 41b, or Form 1040, lines 64a and 64b.



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 Married child or Qualifying child of more than one person in the instructions for Form 1040A, lines 41a and 41b, or Form 1040, lines 64a and 64b.