

Instructions for Form 8862



Department of the Treasury
Internal Revenue Service

(Rev. November 1999)

Information To Claim Earned Income Credit After Disallowance

General Instructions

Purpose of Form

You **must** complete Form 8862 and attach it to your tax return if both of the following apply.

- Your earned income credit (EIC) was reduced or disallowed for any reason other than a math or clerical error for a year after 1996, **and**
- You now want to claim the EIC.

However, **do not** file Form 8862 if, after your EIC was reduced or disallowed in an earlier year, you filed Form 8862 (or other documents) and your EIC was then allowed. Also do not file Form 8862 or take the credit:

- For 2 years if it was determined that your error was due to reckless or intentional disregard of the EIC rules, **or**
- For 10 years if it was determined that you fraudulently claimed the EIC.



You must also attach **Schedule EIC** to your return if you have a qualifying child or children.

Additional Information

For more details on the EIC, including the definition of a qualifying child and who is eligible to take the EIC, see your tax return instructions or **Pub. 596**, Earned Income Credit, for the year for which you are filing Form 8862.

Specific Instructions

Need More Space for an Item?

If you do, attach a statement that is the same size as Form 8862. Number each entry on the statement to correspond with the line number on Form 8862. Put your name and social security number on the statement and attach it at the end of your return.

Lines 3a and 3b

Please enter the information in the following order: month, day, year—month, day, year.

Example. You are single and are filing Form 8862 for 1999. Your home was in the United States for all of 1999. On line 3a, you would enter 01/01/1999—12/31/1999.

Members of the Military. If you were on extended active duty outside the United States, your home is considered to be in the United States during that duty period. Include your active duty time on line 3a and your spouse's, if applicable, on line 3b. See Pub. 596 for the definition of extended active duty.

Line 5a

Temporary absences, such as for school, vacation, or medical care, count as time lived at home.

Line 6e

Temporary absences, such as for school, vacation, or medical care, count as time lived at home.

Line 7a

Check "No" if the only other person(s) who lived with the child was one of the following:

- Your spouse and you are filing a joint return.
- Your other child (or children) who meets the requirements to be your qualifying child.

If you checked "Yes" on line 7a and more than one other person lived with the child, complete lines 7a through 7e, if applicable, for each additional person. Show the required information on an attached statement. See **Need More Space for an Item?** on this page for details. Also, enter "See attached" next to line 7a.

Line 7d

If you checked "Yes" on—

- Line 7b, enter the name and social security number (SSN) of each parent or grandparent with whom the child lived for more than half of the year.
- Line 7c, enter the name and SSN of each person who lived with and cared for the child all year.

Line 7e

For the definition of modified AGI and how to figure it, see your tax return instructions or Pub. 596 if the year entered on line 1 is 1997 or 1998. Otherwise, see Pub. 596.

Line 8b

A **student** is a person who during any 5 months of the year entered on line 1—

- Was enrolled as a full-time student at a school, or
- Took a full-time, on-farm training course given by a school or a state, county, or local government agency.

A **school** includes technical, trade, and mechanical schools. It does not include on-the-job training courses, correspondence schools, or night schools.

Line 8c

If the child attended more than one school or training course, attach a statement to your return with the name(s) of the school or government agency.

Line 8d

A person is **permanently and totally disabled** if **both** of the following apply.

- 1. He or she cannot engage in any substantial gainful activity because of a physical or mental condition.
- 2. A doctor determines the condition has lasted and can be expected to last continuously for at least a year or can lead to death.

Line 8e

Enter the name of the child's health care provider (such as a physician, registered nurse, clinic, etc.) or social worker.

Paperwork Reduction Act Notice. We ask for the information on this form to carry out the Internal Revenue laws of the United States. You are required to give us the information. We need it to ensure that you are complying with these laws and to allow us to figure and collect the right amount of tax.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB

control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by Internal Revenue Code section 6103.

The time needed to complete and file this form will vary depending on individual circumstances. The estimated average time is:

Recordkeeping	52 min.
Learning about the law or the form	7 min.
Preparing the form.....	59 min.
Copying, assembling, and sending the form to the IRS.....	28 min.

If you have comments concerning the accuracy of these time estimates or suggestions for making this form simpler, we would be happy to hear from you. See the instructions for the tax return with which this form is filed.