

Information To Claim Certain Credits After Disallowance

*Earned Income Credit (EIC), American Opportunity Tax Credit (AOTC), Child Tax Credit (CTC),
Additional Child Tax Credit (ACTC), and Credit for Other Dependents (ODC)*

▶ Attach to your tax return.▶ Go to www.irs.gov/Form8862 for instructions and the latest information.

OMB No. 1545-0074

Attachment
Sequence No. **43A**

Your social security number

You must complete Form 8862 and attach it to your tax return to claim the EIC, CTC/ACTC/ODC, or AOTC if both of the following apply.

- Your EIC, CTC/ACTC/ODC, or AOTC was previously reduced or disallowed and for any reason other than a math or clerical error.
- You now want to claim the credit that was previously reduced or disallowed and you meet all the requirements for the credit.

Part I All Filers

1 Enter the tax year for which you are filing this form (for example, 2018) ▶ _____

2 Check the box(es) that applies to the credit(s) you are claiming and complete the part(s) that matches the box(es) you marked.

Earned Income Credit
(Complete Part II)

☐

**Child Tax Credit/Additional Child Tax
Credit/Credit for Other Dependents**
(Complete Part III)

☐

American Opportunity Tax Credit
(Complete Part IV)

☐

Part II Earned Income Credit

3 If the **only** reason your EIC was reduced or disallowed was because you incorrectly reported your earned income or investment income, check "Yes." Otherwise, check "No." ▶ ☐ Yes ☐ No

Caution: If you checked "Yes," **do not** complete the rest of Part II. Attach this form to your tax return to claim the EIC. If you checked "No," continue.

4 Could you (or your spouse if filing jointly) be claimed as a qualifying child of another taxpayer for the year entered on line 1? ▶ ☐ Yes ☐ No

Caution: See the instructions before answering. If you (or your spouse if filing jointly) answer "Yes" to question 4, you cannot claim the EIC.

If you are claiming the EIC with a qualifying child, continue to Section A. Otherwise, go to Section B.

Section A: Filers With a Qualifying Child or Children

- Answer questions 5, 7, and 8 for each child for whom you are claiming the EIC.
- Enter the name(s) of the child(ren) you listed as Child 1, Child 2, and Child 3 on **Schedule EIC** for the year entered on line 1 above.

5 a **Child 1** _____ b **Child 2** _____

c **Child 3** _____

6 Does your completed Schedule EIC for the year entered on line 1 show that you had a qualifying child for the EIC? ▶ ☐ Yes ☐ No
Caution: If you checked "No," you do not need to complete Part II, Section A. Go to Part II, Section B.

7 Enter the number of days each child lived with you in the United States during the year entered on line 1.

Child 1 ▶ _____ **Child 2** ▶ _____ **Child 3** ▶ _____

Caution: If you enter less than 183 (184 if the year on line 1 is a leap year), you cannot claim the EIC for that child.

8 If your child was born or died during the year entered on line 1, enter the month and day the child was born and/or died as month (MM)/day (DD). Otherwise, skip this line.

Child 1 date of birth (MM/DD) _____

Child 1 date of death (MM/DD) _____

Child 2 date of birth (MM/DD) _____

Child 2 date of death (MM/DD) _____

Child 3 date of birth (MM/DD) _____

Child 3 date of death (MM/DD) _____

Only one person may claim the child as a qualifying child for the EIC and certain other child-related benefits. If the child meets the conditions to be a qualifying child of any other person (other than your spouse if filing jointly), complete Part V. If you cannot treat any of the children listed above as a qualifying child and have no other qualifying children, go to Part II, Section B.