

Information To Claim Certain Credits After Disallowance

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

Name(s) shown on return _____ Your social security number _____

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

- Your EIC, CTC/RCTC/ACTC/ODC, or AOTC was previously reduced or disallowed 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, 2021) ▶ _____
- 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 (nonrefundable or refundable)/Additional Child Tax Credit/Credit for Other Dependents (Complete Part III)	American Opportunity Tax Credit (Complete Part IV)
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

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.