

Name(s) shown on Form IT-40/IT-40PNR

Your Social Security Number

Section A: Figure Your Indiana Earned Income Credit

A-1 Enter the earned income credit from your federal income tax return _____ **A-1** .00

A-2 Enter your earned income (see instructions) _____ **A-2** .00

A-3 Enter your Indiana earned income credit (see instructions).
 Carry this total to Form IT-40, Schedule 5, line 5, or
 Form IT-40PNR, Schedule F, line 5, Box A _____ **Indiana Earned Income Credit** **A-3** .00

Section B: Complete if you claimed one or more children on your federal Schedule EIC. See instructions.

	Child 1	Child 2
Enter each child's information		
First name	<input type="text"/>	First name <input type="text"/>
Last name	<input type="text"/>	Last name <input type="text"/>
Child's Social Security Number(s)	<input type="text"/> <input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/> <input type="text"/>

Enter letter (e.g. **A, B, C**, etc.) in boxes below that describes each child's relationship, age and location to you.

	Child 1	Child 2
B-1 Relationship:		
A Your Child		
B Grandchild	<input type="checkbox"/>	<input type="checkbox"/>
C Stepchild		
D Foster Child (not related)		
E Other (related foster child, or other related child - see instructions)		
B-2 Age:		
A Under age 18		
B Age 18	<input type="checkbox"/>	<input type="checkbox"/>
C Age 19 - 24 and full-time student		
D Age 19 or older and totally disabled		
B-3 Location:		
A Child lived with you at least 1/2 of the year	<input type="checkbox"/>	<input type="checkbox"/>
B Child was born or died in 2019, and lived with you while alive in 2019.		

Important: You must complete and attach this schedule to your Form IT-40 or IT-40PNR when claiming the earned income credit.



Instructions for Schedule IN-EIC

The way to figure Indiana's earned income credit (EIC) has changed. Here are some important things to know:

- You must be eligible for and have claimed an EIC on your federal tax return. If not, **STOP**. You are not eligible to claim Indiana's EIC.
- Your income on Form IT-40, line 1 (or Indiana's Schedule A, line 35A), must be less than \$46,700. If it is the same amount or more, **STOP**. You are not eligible to claim Indiana's EIC.
- You must complete **Worksheet A** or **Worksheet B**, which can be found in the IT-40 or IT-40PNR instruction booklets.
- Schedule IN-EIC must be completed and enclosed by all filers claiming the EIC.
- Indiana's Publication EIC is available for additional information. It may be viewed online at www.in.gov/dor/6524.htm.

Caution: You must know what your federal earned income credit is before you can figure your Indiana EIC. If you don't know what your federal EIC is by Indiana's filing due date, go ahead and file your Indiana return without claiming the EIC. Then, when you find out what your federal EIC is, file an amended (corrected) Indiana tax return, Form IT-40X, to claim your Indiana EIC.

If, during 2019:

- you were an Indiana resident, and/or
- had income from Indiana sources, and
- you claimed the EIC on your federal income tax return, Form 1040,

then you may be eligible to claim Indiana's EIC.

STOP. You must get the 2019 IT-40 or IT-40PNR instruction booklet before you can continue. The instructions for how to figure Indiana's EIC are located within those booklets. You may find these booklets online at www.in.gov/dor/6524.htm.

Once you get the instructions, review Step 1 through Step 7, and complete either **Worksheet A** or **Worksheet B** to figure your Indiana EIC. After you have completed the worksheet, return to these instructions and finish Schedule IN-EIC.

Caution: Schedule IN-EIC must be filed with your tax return in order for you to be eligible to claim Indiana's EIC.

Section A – Figure Your Indiana Earned Income Credit

Enter the amount of earned income credit from your federal income tax return.

Line A-2. Enter your earned income from **Worksheet A**, Part 1, line 1, or from **Worksheet B**, Part 4, line 4b.

Line A-3. Enter your earned income credit from **Worksheet A**, Part 3, line 11, or from **Worksheet B**, Part 7, line 16.

Section B – Qualifying Child (Children)

You must complete Section B if you are claiming one or two children when figuring Indiana's EIC.

First, complete Step 3 of the EIC instructions. There you'll find the descriptions of who is a qualifying child for Indiana EIC purposes.

Social Security Number. Your qualifying child must have a valid Social Security number (SSN) unless the child was born and died in 2019*.

Important: Enter information for the same child (or children) you entered on your federal Schedule EIC wherever possible.

Example. Marie has four children, three of whom she claimed for federal EIC purposes. All three children meet the requirements to be a qualified child with Indiana. Since Marie may claim up to two qualified children on this schedule, she should list two of the three she claimed for federal EIC purposes.

Example. Tim and Jane claimed their daughter and a foster child (who lived with them for six months) as qualifying children for federal EIC purposes. Since their foster child did not live with them the entire year, the child is not a qualifying child for Indiana EIC purposes. They may only claim their daughter as a qualifying child in Section B.

In **Section B-1**, the 'Foster Child (not related)' box (line D) is an unrelated child who was placed with you by an authorized placement agency and lived with you the entire year.

In **Section B-1**, the 'Other' box (line F) includes a related foster child who lived with you the entire year, or your brother, sister, stepbrother, stepsister, or a descendant of your brother and/or sister, etc. (for example, your niece or nephew), whom you cared for as your own child.

***Exception.** If your qualified dependent child was born and died in 2019 and you do not have an SSN for the child, enter the word "Died" in the third (largest) Social Security Number box associated with your child's name. You must keep a copy of the child's birth certificate, death certificate and/or hospital records with your records as the Department may request this information at a later date. The documents must show the child was born alive.

Exception Example.

Died

