01			
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04	Schedule IN-EIC	Schedule IN-EIC: Indiana's Earned Income Credit	Enclosure
04	Form IT-40/IT-40PNR State Form 49469	You must enclose if claiming this credit on Forms IT-40 or IT-40PNR. 2022	Sequence No. 9
06	(R22 / 9-22)		
07			

06	(R22 / 9-22)								
07									
08	Name(s) shown on Form IT-40/IT-40PNR Your Socia					cial Security	al Security Number		
09	*****	xxxxxx	xxxxxx		999	99	9999		
11				E				2 A	
12	Section A: Figure Your Indiana Forned Incom	o Cradit							
13	Section A: Figure Your Indiana Earned Income	e creuit							
14									
15	A-1 Enter the earned income credit from your fe	deral incom	ne tax return	<b></b>		A-1	9999999	99999 00	
16									
17	A-2 Enter your earned income (see instructions)	)				A-2	9999999	39999,00	
18	A-3 Enter your Indiana earned income credit (se		ons).						
19	Carry this total to Form IT-40, Schedule 5, I		,						
20	Form IT-40PNR, Schedule F, line 5, Box A		In	diana Earned	Income Cre	dit A-3	9999999	99999.00	
21									
22	Section B: Complete if you claimed one or mo	ore childre	n on your f	ederal Schedu	le EIC. See	instruction	s		
23									
24			Child 1				Child 2	+ + + + + + + + + + + + + + + + + + +	
25	Enter each child's information	~~~~~	~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~	yyyyyyyyy		VVVVVV	~~~~~		
26	First name	AXXXXX	.XXXXXX	XXXXXXXX	First name	AXXXXX		XXXXXXXX	
27	Last name	VXVVVV	vvvvv	xxxxxxxx	Last name	VVVVV	yyyyyyy	xxxxxxx	
28									
29 30		999	99	9999		999	99	9999	
31	Child's Social Security Number(s)								
32									
33	Enter letter (e.g., A, B, C, etc.) in boxes below th	at doccribo	e oach chile	l'e rolationchin	ago and loc	tion to you			
34	Effici letter (e.g., A, B, C, etc.) in boxes below th	at uescribe		rs relationship,	aye anu ioca	alion lo you.			
35									
36			Child 1				Child 2		
37	B-1 Relationship:								
38	A Your Child								
39	B Grandchild								
40	C Stepchild		Х				Х		
41	D Foster Child (not related)								
42	E Other (related foster child, or other								
43	related child - see instructions)								
44									
45	B-2 Age:						+++++	+ + + + + + + + + + + + + + + + + + +	
46	A Under age 18								
47	<b>B</b> Age 18		X				X	+++++++	
48	C Age 19 - 24 and full-time student							++++++	
49 50	D Age 19 or older and totally						+++++		
50	disabled						++++++		
52	B-3 Location:								
53	A Child lived with you at						+++++		
54	least ½ of the year								
55	B Child was born or died		Х				Х		
56	in 2022, and lived with								
57	you while alive in 2022.								
58									
59	Important: You must complete and attach this s	chedule to	your Form I	T-40 or IT-40PN	NR when clai	iming the ea	rned incom	e credit.	
60									
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64							+++++	+ + + + + + + + + + + + + + + + + + +	
65									

## Instructions for Schedule IN-EIC

Here are some important things to know when figuring this credit:

- 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 36A), must be less than \$49,399. 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. See the IT-40 or IT-40PNR instruction booklets for further details.
- 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/tax-forms/2022individual-income-tax-forms/.

**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 to claim your Indiana EIC.

If, during 2022:

- 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 <u>must</u> get the 2022 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 www.in.gov/dor/tax-forms/2022-individual-income-tax-forms/.

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

Line A-1. 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 2022.\*

**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 within 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 2022 and you do not have a 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 Indiana Department of Revenue (DOR) may request this information at a later date. The documents must show the child was born alive.

Exception Example

Died

