

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

Your Social Security Number

  

**Section A: Figure Your Indiana Earned Income Credit**

<b>A-1</b> Enter the earned income credit from your federal income tax return _____	<b>A-1</b>	<input type="text"/>	<input type="text"/>	.00
<b>A-2</b> Enter your earned income. (see instructions) _____	<b>A-2</b>	<input type="text"/>	<input type="text"/>	.00
<b>A-3</b> Enter your Indiana earned income credit (Multiply Line A-1 by 10%). Carry this total to Form IT-40, Schedule 5, line 5, or Form IT-40PNR, Schedule F, line 5, Box A _____ <b>Indiana Earned Income Credit</b>	<b>A-3</b>	<input type="text"/>	<input type="text"/>	.00

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

**Enter each child's information**

	Child 1	Child 2	Child 3
First name	<input type="text"/>	<input type="text"/>	<input type="text"/>
Last name	<input type="text"/>	<input type="text"/>	<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"/>	<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	Child 3
<b>B-1 Relationship:</b>			
<b>A</b> Your Child			
<b>B</b> Grandchild			
<b>C</b> Stepchild	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>D</b> Foster Child (not related)			
<b>E</b> Other (related foster child, or other related child - see instructions)			
<b>B-2 Age:</b>			
<b>A</b> Under age 18			
<b>B</b> Age 18			
<b>C</b> Age 19 - 24 and full-time student	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>D</b> Age 19 or older and totally disabled			
<b>B-3 Location:</b>			
<b>A</b> Child lived with you at least 1/2 of the year			
<b>B</b> Child was born or died in 2023, and lived with you while alive in 2023.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

**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

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 \$63,398. If it is the same amount or more, **STOP**. You are not eligible to claim Indiana's EIC.
- Schedule IN-EIC must be completed and enclosed by all filers claiming the EIC.
- Indiana's Publication EIC is retired beginning with tax year 2023.

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**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.

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If, during 2023:

- 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.

**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 that you used to determine your federal earned income tax credit.

**Line A-3.** Multiply Line A-1 by 10% (.10).

### Section B – Qualifying Child (Children)

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

**Social Security Number.** Your qualifying child must have a valid Social Security number (SSN) unless the child was born and died in 2023.\*

**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 three qualified children on this schedule, she should list the three qualified children she claimed for federal EIC purposes.

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.

In **Section B-1**, the 'Other' box (line E) includes a related foster child, 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 2023 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
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