

**Earned Income Credit Worksheet (CP 09)**

Complete this form and send it to us using the Document Upload Tool along with the required supporting documents. Refer to your notice CP09 for information on the Document Upload Tool. You can also send this form and required supporting documents to us in the enclosed envelope.

**Contact information**

Your name		Social Security Number	
Your spouse's name		Spouse Social Security Number	
If your address has changed, provide the current address below, call 800-829-0922 or visit <a href="http://www.irs.gov">www.irs.gov</a> .			
Address		City	State ZIP code
Primary telephone number	Best time to call <input type="checkbox"/> a.m. <input type="checkbox"/> p.m.	Secondary telephone number	Best time to call <input type="checkbox"/> a.m. <input type="checkbox"/> p.m.

**Step 1**

Read each statement listed below, and place a check mark next to any statement that describe you or that describe your spouse if you and your spouse filed a joint return for tax year 2022.

- I (or my spouse and I) had a principal place of abode in the United States for 6 months or less in 2022. (U.S. military personnel stationed outside the United States on extended active duty are considered to have a principal place of abode in the U.S. during that period for purposes of the Earned Income Credit (EIC)).
- I (or my spouse and I) did not have earned income or had excess investment income in 2022 (see Pub. 596 for a list of what is earned income and what is excess investment income for EIC purposes).
- I (or my spouse or I) may be claimed as a dependent by another person.
- My Social Security card or the Social Security card of my spouse reads "Not Valid for Employment," and was issued so one of us could receive a federally funded benefit, such as Medicaid.
- I am or my spouse is an EIC qualifying child of another person. Being an EIC qualifying child of another person means that you meet all of the following criteria:
- You are that person's son, daughter, stepchild, grandchild, or "eligible foster child." Or, you are that person's brother, sister, half-brother, half-sister, stepbrother, or stepsister (or the child or grandchild of that person's brother, sister, half-brother, half-sister, stepbrother, or stepsister).
  - You were under age 19 at the end of the year and younger than that person (or that person's spouse, if the person files jointly). Or, you were under age 24 at the end of the year, a "student," and younger than that person (or that person's spouse, if the person files jointly). Or, you were "permanently and totally disabled," regardless of age.
  - You had the same principal place of abode as that person in the United States for more than half of the year.
  - You are not filing a joint return for the year (or are filing a joint return only as a claim for refund of withheld tax or estimated tax).
- If you **checked any** of the above boxes, **you're not eligible** for the credit. Please do not continue completing this worksheet.
  - If you **did not check any** of the above boxes, please continue to Step 2.

**Step 2**

Provide the information requested below for no more than three of your children who lived with you or your spouse in 2022, and met the relationship test to be a qualifying child of you or your spouse. A child meets the relationship test to be your qualifying child if the child is your son, daughter, stepchild, "adopted child," brother, sister, stepbrother, stepsister, or any of their descendants, or an "eligible foster child."

**IMPORTANT:** Do not include information for any child that was not reported on your original income tax return. If you believe you may qualify for the EIC but want to report qualifying children who were not reported on your originally filed return, you cannot use this form. Instead, you must file a Form 1040-X in order to claim the credit.

Your qualifying child must have a Social Security number (SSN) issued on or before the due date of your tax return (including extensions), unless the child was born and died in 2022. If so, you must attach to your notice a copy of the child's birth certificate, death certificate, or hospital records showing a live birth.

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**Step 2 (Continued)**

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Do not provide information if:

- The dependent has a Social Security card that reads "Not Valid for Employment" and the Social Security number was issued so the dependent could receive a federally funded benefit, such as Medicaid.
- The dependent filed a joint return for reasons other than claiming a tax refund.

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**Dependent Number 1**

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Name	Dependent Social Security Number
Did the dependent live with you or your spouse in the U.S. for more than 6 months in 2022	<input type="checkbox"/> Yes <input type="checkbox"/> No
Was the dependent any of the following • Born after January 1, 2004, or • Born after January 1, 1999 and a student, or • Permanently disabled during 2022	<input type="checkbox"/> Yes <input type="checkbox"/> No
Is the dependent younger than you or your spouse	<input type="checkbox"/> Yes <input type="checkbox"/> No

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**Dependent Number 2**

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Name	Dependent Social Security Number
Did the dependent live with you or your spouse in the U.S. for more than 6 months in 2022	<input type="checkbox"/> Yes <input type="checkbox"/> No
Was the dependent any of the following • Born after January 1, 2004, or • Born after January 1, 1999 and a student, or • Permanently disabled during 2022	<input type="checkbox"/> Yes <input type="checkbox"/> No
Is the dependent younger than you or your spouse	<input type="checkbox"/> Yes <input type="checkbox"/> No

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**Dependent Number 3**

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Name	Dependent Social Security Number
Did the dependent live with you or your spouse in the U.S. for more than 6 months in 2022	<input type="checkbox"/> Yes <input type="checkbox"/> No
Was the dependent any of the following • Born after January 1, 2004, or • Born after January 1, 1999 and a student, or • Permanently disabled during 2022	<input type="checkbox"/> Yes <input type="checkbox"/> No
Is the dependent younger than you or your spouse	<input type="checkbox"/> Yes <input type="checkbox"/> No

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**Step 3**

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Refer to your answers from Step 2 to determine if your dependents meet the requirements.

- If you answered no to any questions for a dependent, he or she doesn't meet the requirements.
- If you answered yes to all questions for a dependent, he or she meets the requirements.

How many dependents meet the requirements \_\_\_\_\_

**If at least one dependent meets the requirements**

- If at least one dependent meets the requirements, you may be eligible for the credit. (Keep in mind that a dependent who meets the requirements can only be claimed by one person. If you and someone else claim the same dependent, the IRS will use guidelines found in Publication 596 to determine who is eligible for the credit.)

**If none of your dependents meet the requirements**

- If none of your dependents meet the requirements, you are not eligible for the credit on the basis of a qualifying child. Please do not continue completing this worksheet.
- However, you may be eligible for the credit without a qualifying child.
  - You (or your spouse if married) are at least 25 years old, but less than 65 years old.
  - You cannot be claimed as a dependent by another person.
  - You cannot be an EIC qualifying child of another taxpayer.
  - You (and your spouse if filing joint) must have lived in the United States for more than half the year.