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Irs form 8862 instructions 2018

References the sections of the Internal Revenue Code unless otherwise noted. References the sections of the Internal Revenue Code unless otherwise noted. For the latest information on developments related to Form 8862 and its instructions, such as the legislation acted after being published, go to IRS.gov/Form8862. Refund delayed for certain credit returns. The IRS cannot give refunds before mid-February for returns that claim the income credit (EIC) or additional child tax credits (ACTC). This applies to the entire refund, not just the portion associated with these credits. Contributors' identification numbers are required by return date. You must have a taxpayer identification number issued on or before the return date for income credits (EIC), the Child Tax Credit (CTC) / additional tax credit (ACTC) / credits for other dependents (ODC), or the American Opportunity Tax Credit (AOTC). See below for more information about each credit. If you have not provided a Social Security Number (SSN) valid to employees on or before your return date (including extensions), you cannot claim the EIC on either your original return or amend. In addition, if a child has not been given a valid SSN on or before your return date (such as extension), you cannot count that child as a eligible child to qualify in calculating the EIC on either your original return or amend. Your child must have the SSN needed to qualify a child for CTC/ACTC. Children identified by an individual tax identification number (ITIN) or taxpayer adoption number (ATIN) are not eligible children for CTC or ACTC. If your child does not give a valid SSN self-esteem (including extension), you cannot use the child to claim the CTC/ACTC on either your original return or amend. Dependents to use the ODC claim must provide an SSN, ITIN, or ATIN on or before your return date (including extensions). You must have an SSN or ITIN to claim CTC, ACTC, or ODC for a dependent. If you have not issued an SSN or ITIN on or before your return date (including extensions), you cannot claim the AOTC on either your original return or amend. Also, the AOTC is not allowed on either your original date or amend return for a student who has not been given an SSN, ITIN, or ATIN on or before your return date (including extensions). See your tax instructions for more information. You must file Form 8862 and put it in your tax return to claim EIC, CTC, ACTC, ODC, or AOTC if meet these criteria for any of the credits. You must set the applicable schedules and your return forms for each credit you claim. You may be asked to provide other information prior to any refund claim. Exception. Do not fill out Form 8862 if: After your EIC, CTC/ACTC/ODC, or AOTC was reduced or reduced to a year earlier (a) you filed Form 8862 (or other documents) and your credit then was enabled, and (b) your credit was no longer reduced or reduced for any reason other than a mathematics or clerical error. Taking the EIC without a qualified child with the only reason your EIC was reduced or reduced in the year earlier was because it was determined that a child listed on EIC Schedule was not your qualified child. In either of these cases, you can take the credit(s) without filling out Forms 8862 if you meet all credit eligibility requirements. Do not file Form 8862 for years: 2 years after the most recent tax year for which there has been a final determination that your EIC, CTC/ACTC/ODC, or AOTC claim was due to collection or intentional collection of regulations, or 10 years after the most recent tax year for which there was a final determination that your EIC, CTC/ACTC/ODC, or AOTC claim was due to fraud. In either of these cases, you can't take the credit(s). Have an ITIN instead of an SSN? You must have a SSN that is valid to claim the EIC. An SSN is provided on or before the due date of your 2019 return (including extensions), which allow you to work valid for EIC purposes. You may have an ITIN instead of an SSN claim CTC, ACTC, ODC, or AOTC. If you have an ITIN, enter your ITIN into the social security number space on the form. Need more space for an item? If you need more space for an item, attach a statement at the end of your return that includes your name and SSN (or ITIN). Number each entry on the statement to match the line number on Form 8862. Line 1. Enter the year for which you are completing this form to reclaim the credit(s) (for example, 2019). By entering the loan year(s) declined. Line 2. Check the box (DC) that applies to the credit(s) you're claiming now. You can check a box for each credit that has already been reduced or reduced. Line 4. If you (or your spouse if you're declaring together) it was a eligible child for another taxpayer for the year shown on line 1, you cannot claim the EIC. Check Yes on line 4. This is true even if the taxpayer for your spouse (or spouse if you state together) is a qualified child by claiming the EIC or meeting all of the regulations to claim the EIC. For more information, see Pub.596. Check No on line 4 if you could claim as a qualified child from another taxpayer for the year shown on line 1 but the other taxpayer is not required to file, and it is not stated, a tax return for this year or will file it only as a claim for refund. Line 6. A qualified child The EIC is a child that: are your son, daughter, teenager, brother, sister, stepmother, stage, half, sister, half, or a descendant of any of them (for example, your grandchild, niece, or nephew); Been (a) under the age of 19 at the end of the year on line 1 and younger than you (or your spouse, if completed together), (b) under the age of 24 at the end of the year on line 1, a student, and younger than you (or your spouse, if completed together), or (c) any age and forever and totally disabled; By filing a joint return for the year on Line 1 or filing a joint return for the year on Line 1 only to claim an income tax refund or estimated pay tax; and have lived with you in the United States for more than half of the year on line 1. A adopted child is always treated as your own child. A adopted child includes a child legally placed with you for legal adoption. To find out more about who qualifies your child see your tax instructions or Pub. 596. Line 7. You cannot take credit for a child who has lived with you for half of the year less, even if you pay the child's living expenses. The IRS can ask you for the documents to show that you lived with each qualified child. The documents you might want to maintain that goal include school records and child care records and other records showing your child's address. Temporary absence by the child or child for special circumstances, such as school, vacation, business, medical care, military service, or detention at a young child's facility counts as the time the child lived with you. If your child was born or killed during the year entered line 1 and your child's home is home for more than half the time he lived during that year, enter 365 (366 (366 if the year is a leap year) on the line 7 and has completed Line 8. For more information, see Your Tax Instructions or Pub.596. Line 9. Enter the number of main days (and your spouse if you're declaring together) were in the United States during the year on line 1. Temporary absence for special circumstances such as for businesses, medical care, school, or military service, counts as long as your main household. If you were in active duty outside the United States, your main home is considered in the United States during this period of duty. Active duty is military duty has been ordered for an indefinite period or for a period of more than 90 days. Once you start serving active duty extended, you consider to be on active duty extended even if you do not serve more than 90 days. Line 10. If your spouse died for the year on line 1, or you're preparing a return for someone who died during the year on Line 1, the test met whether your spouse, or the deceased taxpayer, was at least age 25 but aged 65 at the time of the death. Your spouse, or the deceased taxpayer, is considered 25 years of the day His 25th birthday. However, the rule for reaching age 65 is different: your spouse, or the deceased taxpayer, reaches the age of 65 on his 65th birthday. You are married and completed a joint return with your husband who died in August 2018. You are age 67. Your husband would become age 65 in November 2018. Because your spouse was 65 years old when he died, you are satisfied with the age test. Example 2. Your spouse was born February 14, 1994, and died February 13, 2019. Your spouse is considered age 25 at the time of death. However, if your spouse died on February 12, 2019, your spouse is not considered as age 25 years at the time of death and is not at least age 25 at the end of 2019. Line 14. Generally, a child must live with you for more than half the year to claim the credit. They consider a child to live with you for more than half of the year if the child was born or died during the year on Line 1 and your home was the home of this child for more than half the time he lived. Temporary absence by the child or child for special circumstances, such as school, vacation, business, medical care, military service, or detention at a young child's facility counts as the time the child lived with you. However, there are exceptions for abducted children and children who are divorced or separated from their parents. If you meet one of these exceptions, answer Yes to question 14 for that child. For details, see Your Tax Instructions. Line 15. A child eligible for the purposes of the CTC is a child: Sister of your daughter, sister, brother, sister, stepmother, step-sibling, half-sister, or a descendant of any of them (for example, your grandchild, niece, or nephew); Was under the age of 17 at the end of the year; Did not give more than half of his own support for the year; Have lived with you for more than half of the year; Do they claim as a dependent on your return; Do not file a joint return for the year (or file it only to claim an income tax refund or estimated pay tax); and was a U.S. citizen, a U.S. citizen, or a foreign U.S. resident. See Pub.519 for the definition of a U.S. national resident or U.S. resident. A adopted child is always treated as your own child. A adopted child includes a child legally placed with you for legal adoption. For more information about who is eligible, see Your Tax Instructions or Pub. 972. Line 16. You cannot claim CTC/ACTC/ODC for a non dependent one. See your tax instructions for more information. Line 19a. A student is eligible for purposes of AOTC is a student for whom you pay qualified education expenses and meet all of these requirements. The student had no expenses used to face an AOTC in any 4 years taxes earlier. This includes any tax year in which credit scholarships hopeful claimed to Student. The student did not finish first 4 years of post-secondary education (generally, the colonial, sophomore, junior, and senior year in college) before the year on line 1. For at least one academic period starting from the year on line 1 (or the first 3 months of this year if eligible expenses were paid in the previous year), the student was enrolled at least half-time in a program leading to a degree, certificate, or other educational eligibility. The student did not convict any federal or state crimes for possessing or distributing a controlled substance as of the end of the year on Line 1. See Pub. 970 and the Instructions Form 8863 for more information. Line 19b. If the AOTC claimed to be a student for any 4 years taxes before the year on Line 1 (including any year for which credit scholarships hope the student claimed for the student), the AOTC cannot claim to be that student for the year on Line 1. You cannot claim the AOTC based on the qualified education expenses paid to a student by someone else than your spouse, unless you claim the student as a dependent. A child can meet relationships, age, residency, support, and joint return tests to be a qualified child more than one person. Although the child is a child who is qualified each of these, only a person who can actually treat the child as a child is eligible to take EIC, CTC/ACTC/ODC, or AOTC (to the person eligible for the credit). To determine who can treat the child as a qualified child to claim any of these credits, these tiebreaker policies apply. If only one of these people is the child's parent, the child is treated as a qualified child of the parent. If parents complete a joint return together and they can claim the child as a qualified child, the child is treated as the child to qualify for parents. If parents do not file a joint back together but both parents claim the child as a qualified child, the IRS will treat the child as a child qualifying for the parent with whom the child has lived for the longest period of time during the year. If the child lives with each parent for the same amount of time, the IRS will treat the child as the eligible parent who has the highest adjusted gross income (AGI) for the year. If the child's parents can claim the child as a qualified child, the child is treated as eligible child who has the highest AGI for the year. If a parent can claim the child as a qualified child, but no parent makes that claim the child, the child is treated as the child of eligible person who has had the highest AGI for the year but only if this person's AGI is above the highest of any of the child's parents who can claim the child. If the parents file a joint return with each other, they can apply this policy on parents combine AGI equally between their parents. Subject to these tiebreaker policies, you and the other person can choose who from us claim the child as a qualified child. For more information about this and other rules that may apply, see Your Tax Instructions and Pub. 501. Dependents, Standard Deductions, and Deduction Information Filing. We ask you to get information on this form to carry out the Internal Revenue Act in the United States. You have to get the following information. You do not have to get the information requested on a form subject to the Paper Reduction Act unless the form displays a valid OMB control number. Books or records related to a form or its instructions must be retained as long as these can become materials to the administration of any Internal Revenue Law. Generally, tax returns and return information are confidential, as required by the Internal Revenue Code section 6103. The average time and required costs to complete and complete this form will vary depending on the individual circumstances. For average estimates, see the instructions for your income tax statement. If you have comments regarding the accuracy of this estimation time or suggestions for making this form simpler, we'd be happy to hear from you. See the instructions for the tax statement with which this form is filed.