

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 \$68,675. 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.

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 2025:

- 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 2025.*

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 2025 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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