

**Military personnel stationed outside the United States.** U.S. military personnel stationed outside the United States on extended active duty are considered to live in the United States during that duty period for purposes of the EIC.

**Extended active duty.** Extended active duty means you are called or ordered to duty for an indefinite period or for a period of more than 90 days. Once you begin serving your extended active duty, you are still considered to have been on extended active duty even if you do not serve more than 90 days.

**Birth or death of child.** A child who was born or died in 2000 meets the residency test if your home was the child's home the entire time he or she was alive in 2000.

**Temporary absences.** Count time that you or your child is away from home on a temporary absence due to a special circumstance as time lived at home. Examples of a special circumstance include:

- Illness,
- School attendance,
- Detention in a juvenile facility,
- Business,
- Vacation, and
- Military service.



**Social security number.**

*Your qualifying child must have a valid social security number (SSN), unless the child was born and died in 2000. You cannot claim the EIC if:*

- 1) Your qualifying child's SSN is missing from your tax return or is incorrect,
- 2) Your qualifying child's SSN was issued only for use in applying for or receiving federally funded benefits,
- 3) Your qualifying child's social security card says "Not valid for employment," or
- 4) Instead of an SSN, your qualifying child has:
  - a) An individual taxpayer identification number (ITIN), which is issued to a noncitizen who cannot get an SSN, or
  - b) An adoption taxpayer identification number (ATIN), which is issued to adopting parents who cannot get an SSN for the child being adopted until the adoption is final.

If you have two qualifying children and only one has a valid SSN, you can claim the EIC only for that child. For more information about SSNs, see *Rule 1*.

**Rule 8.**  
*Qualifying Child of More Than One Person*

**Rule 8 Your Qualifying Child Cannot Be the Qualifying Child of Another Person With a Higher Modified AGI**

Sometimes a child meets the rules to be a qualifying child of more than one person. However, only one person can claim the EIC using that child. The paragraphs that follow will help you decide who can claim the EIC when more than one person has the same qualifying child.

**Which person can claim the EIC.** If you and someone else have the same qualifying child, the person with the higher modified adjusted gross income (AGI) is the only one who may be able to claim the EIC using that child. The person with the lower modified AGI cannot use that child to claim the EIC. This is true even if the person with the higher