



Important Notice

January 2003

Correction to Form IT-215, *Claim for Earned Income Credit* and its instructions, Form IT-215-I

There is an error on the 2002 Form IT-215, *Claim for Earned Income Credit*, and Form IT-215-I, *Instructions for Form IT-215*, that could affect taxpayers who had business income or loss.

The error occurs on line 8 which reads: *Business income or loss* (from your federal Form 1040 line instructions, *Earned Income Credit Worksheet B*, line 4a)

Line 8 of Form IT-215 should read: *Business income or loss* (from your federal Form 1040 line instructions, *Earned Income Credit Worksheet B*, **the total of lines 1e, 2c, and 3**).

The Form IT-215 instructions for line 8 should read: *Business income or loss, applies only to federal Form 1040 filers. Enter the amount of business income or loss from your federal Form 1040 instructions, Earned Income Credit Worksheet B, **the total of lines 1e, 2c, and 3**. Do not use a minus sign or brackets to show a loss. Mark an X in the appropriate box on line 8 to indicate if the amount reported is a profit or a loss. Be sure to enter your employer identification number (EIN) for your business. If you have income or loss from more than one business, enter the EIN representing your primary business activity. If your primary business activity doesn't have an EIN, use your social security number.*

If you need assistance or have additional questions, call the Taxpayer Contact Center toll free from any where in the U.S. and Canada at 800 225-5829. From areas outside the U.S. and Canada, call (518) 485-6800.

We apologize for the error and any inconvenience that it may have caused.