

draw a circle
-with the ellipse tool;
hold Ctrl for the right proportions

convert object to path (Ctrl+Shift+C)

select the node at the bottom with the node tool move it down with the down arrow or by pulling in direction and holding Ctrl

set nodetype to symmetric adjust handle -while holding Ctrl, so it will be horizontal

draw another ellipse rotate and place it to position

convert to path -preferably-

select both objects duplicate them (Ctrl+D), group them together (Ctrl+G), mirror horizontally (H) ungroup object (Ctrl+Shift+G) delete unnecessary duplicant of head

add desired fill and stroke attributes (Ctrl+Shift+F) preferably combine eyes together (Ctrl+K) and group objects together