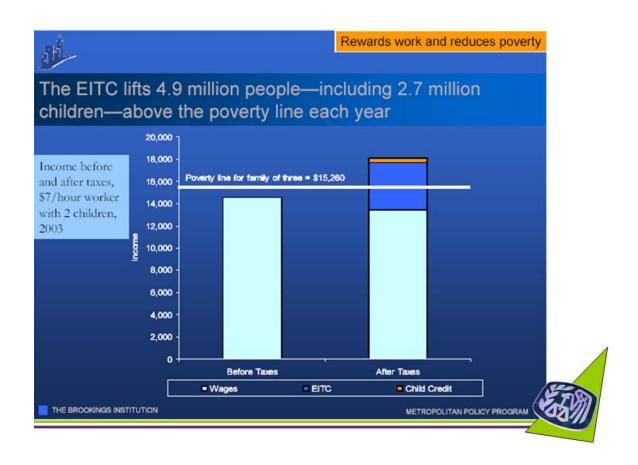
The Earned Income Tax Credit (EITC)

A Refundable Federal Income Tax Credit

For Low-Income Working Individuals And Families!



The Office of Child Support Enforcement and the Temporary Assistance for Needy Families (TANF) programs, in partnership with the Internal Revenue Service encourages eligible taxpayers to file for the Earned Income Tax Credit.

What is it?



- The Earned Income Tax Credit (EITC) is a refundable federal income tax credit for low-income working individuals and families.
- The EITC has no effect on certain welfare benefits. In most cases, EITC payments will not be used to determine eligibility for Medicaid, Supplemental Security Income (SSI), food stamps, low-income housing or most Temporary Assistance for Needy Families (TANF) payments.

How do I qualify?



- 1. To qualify, taxpayers must meet certain requirements and file a tax return, even if they did not earn enough money to be obligated to file a tax return.
- 2. You may be eligible for the EITC if your earned income and adjusted gross income for 2007 is less than:
 - \$12,590 (\$14,590 if married filing jointly) with no qualifying child
 - \$33,241 (\$35,241-joint) with one qualifying child
 - \$37,783 (\$39,783-joint) with more than one qualifying child.

 Find out if you are eligible for the Earned Income Tax Credit (EITC) by answering some questions and providing basic income information using the <u>EITC Assistant</u>. It is available in English and Spanish. (Note: The 2007 EITC assistant will be available soon.)

Where can I get more information?

Brochures that you may find particularly helpful include:

Publication 3211-M: Earned Income Tax Credit (EITC) Qs & As (Multi-lingual) http://www.irs.gov/pub/irs-pdf/p3211esp.pdf

Publication 4156: Life Cycle Series: Birth Through Childhood: This brochure covers topics that impact parents of children from birth through the teen years. http://www.irs.gov/pub/irs-pdf/p4156.pdf

Publication 4449: Tax Information for Non-Custodial Parents: This brochure informs non-custodial parents who are paying child support of special rules which apply to their eligibility to claim dependents and EITC. http://www.irs.gov/pub/irs-pdf/p4449.pdf