



# FAMILY INDEPENDENCE ADMINISTRATION

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## POLICY DIRECTIVE #10-06-ELI

*(This Policy Directive Obsoletes PD #09-08-ELI)*

### EARNED INCOME TAX CREDIT (EITC) AND OTHER TAX CREDITS FOR TAX YEAR 2009

<b>Date:</b> February 5, 2010	<b>Subtopic(s):</b> Tax Credits
<b>AUDIENCE</b>	The instructions in this policy directive are for staff in all Job Centers and Non Cash Assistance Food Stamp (NCA FS) Centers and are informational for all other staff.
<b>POLICY</b>	The Internal Revenue Service (IRS), New York State (NYS), and New York City (NYC) provide various tax credits that aid families and individuals with low to moderate income by reducing their tax liability. EITC refunds must be excluded as income and resources for Cash Assistance (CA) and/or Food Stamp (FS) purposes.
<b>BACKGROUND</b>	<p>There are several Federal, NYS, and NYC tax credits available to families and individuals with low to moderate income. These tax credits are an important tool in the reduction of poverty and they provide a source of additional income for their recipients. Some of the available tax credits are refundable. Individuals who claim refundable tax credits receive a refund only when the amount of the credit exceeds the amount of income taxes owed. The following tax credits are currently available to NYS residents:</p> <ul style="list-style-type: none"> <li>• Federal EITC, NYS EITC, and NYC EITC</li> <li>• NYS Non-custodial Parent EITC</li> <li>• Federal and Empire State Child Tax Credits</li> <li>• Federal, NYS, and NYC Child and Dependent Care Credits</li> <li>• NYS and NYC Household Credits</li> </ul>

HAVE QUESTIONS ABOUT THIS PROCEDURE?  
Call 718-557-1313 then press 3 at the prompt followed by 1 or  
send an e-mail to *FIA Call Center Fax* or fax to: (917) 639-0298

- American Opportunity and Lifetime Learning Education Credits
- NYC School Tax Credit
- Making Work Pay Credit

Increased investment income limit

Federal, NYS, and NYC EITCs are refundable tax credits available to low income wage earners. In order to be eligible for an EITC, an individual must have worked full- or part-time at some point during the previous tax year. Individuals filing for an EITC must not have investment income totaling more than \$3,100. Individuals will only receive an EITC refund if the EITC credit exceeds the amount of taxes owed.

The Federal EITC can be claimed by filing IRS **Form 1040**, **Form 1040A**, or **Form 1040EZ**. Full- and part-year residents of NYC who claim a Federal EITC may also be eligible for NYS and NYC EITCs. The NYS Claim for Earned Income Credit (**IT-215**) form must be completed and attached to the NYS income tax return in order to claim the NYS and NYC EITCs. The NYS EITC is equal to 30% of the allowable Federal EITC for tax year 2009. The NYC EITC is equal to 5% of the allowable Federal EITC for tax year 2009. For part-year NYC residents, the amount of EITC is subject to proration.

Increased tax benefits

Individuals who file Federal and State tax returns and qualify for EITCs may receive benefits totaling more than \$7,600. For example, a single parent with three or more children in his/her home may be eligible to receive up to \$7,636 in combined City, State, and Federal EITCs (see tables on the next page).

**Note:** “Qualifying children” for EITCs are children who lived with the individual claiming the credit for at least one-half year and:

- were under the age of 19 at the end of the year for which the credit was claimed;
- were over the age of 19, if totally and permanently disabled at any time during the year for which the credit was claimed; or
- were full-time students and under the age of 24 at the end of the year for which the credit was being claimed.

Increased income limits      The 2009 tax year income limits for EITCs are as follows:

Three or more qualifying children	\$43,279 (single or head of household) \$48,279 (married, filing jointly)
Two qualifying children	\$40,295 (single or head of household) \$45,295 (married, filing jointly)
One qualifying child	\$35,463 (single or head of household) \$40,463 (married, filing jointly)
No children	\$13,440 (single or head of household) \$18,440 (married, filing jointly)

Increased tax credits      The maximum EITC amounts for the 2009 tax year are:

Three or more children	\$5,657 (Federal) + \$1,697 (State) + \$282 (City) = \$7,636
Two children	\$5,028 (Federal) + \$1,508 (State) + \$251 (City) = \$6,787
One child	\$3,043 (Federal) + \$913 (State) + \$152 (City) = \$4,108
No children	\$457 (Federal) + \$137 (State) + \$22 (City) = \$616

Federal EITC  
Payment Options

There are two ways to receive a Federal EITC:

- Advance Payment
- Lump-sum Payment

Federal EITC  
Advance Payment

The Federal EITC advance payment option allows a portion of the EITC to be received in advance with each paycheck. Wage earners can receive up to \$150 per month in their paychecks throughout the year. The remaining credit in excess of the taxes owed will be received in a check from the IRS after the individuals file their Federal tax return.

To apply for the Federal EITC advance payment option, individuals must complete an IRS Earned Income Credit Advance Payment Certificate (**Form W-5**), and submit it to their employer. **IRS Form W-5** must be submitted at the beginning of each year to continue receiving advance payments.

**Note:** Only individuals with qualifying children may be eligible for the Federal EITC advance payment option.

Federal EITC  
Lump-sum  
Payment

The Federal EITC lump-sum payment option allows wage earners to receive their refunds in a lump-sum after they file their tax returns. Individuals who do not apply for the advance payment option will automatically receive the Federal EITC refund in a lump-sum payment.

**Note:** A Federal income tax return (**Form 1040, Form 1040A, or Form 1040 EZ**) must be filed, even if no taxes are owed, in order to receive the Federal EITC.

NYS and  
NYC EITC  
Lump-sum  
Payments

Individuals who qualify for and claim NYS and NYC EITCs will receive their refunds in a lump-sum payment after filing a NYS tax return. There is no advance payment option for NYS and NYC EITCs.

Retroactive EITC

Persons who did not claim an EITC during previous tax years may be eligible for retroactive EITC payments. Retroactive Federal, NYS, and NYC EITCs may be claimed for up to three years prior to the current tax year (i.e., tax years 2008, 2007, and 2006).

An income tax return must be filed for each year a retroactive Federal, NYS, or NYC EITC is requested. Those who filed a Federal tax return but did not claim the Federal EITC must file an Amended U.S. Individual Income Tax Return (**Form 1040X**) and attach it to the tax return from the year for which the credit is being claimed.

In order to claim retroactive NYS and NYC EITCs, individuals must file the Claim for Earned Income Credit (**Form IT-215**) along with a copy of the NYS income tax return from the tax year(s) for which the EITCs are being claimed. To obtain a copy of Form **IT-215** or transcripts of prior NYS tax returns, individuals should call the NYS Department of Taxation and Finance at (800) 462-8100. For further information about retroactive eligibility, the individual may call the IRS at (800) 829-1040 (for information about the Federal EITC) and/or the NYS Department of Taxation and Finance at (800) 462-8100 (for information about the NYS EITC or the NYC EITC).

EITC for  
Child-only Cases

CA and/or FS households with “child-only” cases, in which the payee is a grandparent or other relative with earned income, may be EITC eligible. The children in these cases often meet the definition of qualifying children for an EITC, making the payee eligible to receive Federal, NYS, and NYC EITCs.

### Non-custodial Parent NYS EITC

The NYS Non-custodial Parent EITC is available to low-income non-custodial parents between the ages of 18 and 65 who paid child support through a NYS Child Support Collection Unit for at least one-half year. Persons filing for the NYS Non-custodial Parent EITC must have paid the total amount of child support due for the year from which the credit is being claimed. In order to receive the credit, individuals must attach the Claim for Non-custodial Parent New York State Earned Income Credit Form (**IT-209**) along with Form **IT-215** to their NYS tax returns.

**Note:** The amount of EITC received by a non-custodial parent has no effect on the amount of EITC a custodial parent receives.

### Penalty for Fraudulent or Improper EITC Claims

An improper claim resulting from reckless or intentional disregard of IRS rules and regulations may lead to a two-year denial of Federal, NYS, and NYC EITCs. Fraudulent EITC claims may lead to a 10-year denial of Federal, NYS, and NYC EITCs.

### Child Tax Credits (Federal and NYS Empire State)

The Federal Child Tax Credit, worth up to \$1,000 for each child under the age of 17, is a non-refundable credit used to reduce the amount of tax owed and may be claimed on the individual's Federal tax return. Individuals who receive less than the full amount of Federal Child Tax Credit may be eligible for the Additional Child Tax Credit.

The Additional Child Tax Credit is a refundable credit which may be claimed by filing the IRS Additional Child Tax Credit Form (**Form 8812**) along with a Federal income tax return.

### Reduced minimum earned income requirement

**Note:** The minimum earned income amount used to calculate the Additional Child Tax Credit has been reduced from \$8,500 to \$3,000 for the 2009 tax year. This will permit more taxpayers to use the Additional Child Tax Credit and increase the payment they may receive.

The NYS Empire State Child Credit is a refundable tax credit that can be claimed for each child age 4 through 16. Taxpayers who claimed the Federal Child Tax Credit can claim an Empire State Child Tax Credit equal to the greater of:

- \$100 times the number of children who qualified for the Federal Child Tax Credit; or
- 33% of the taxpayer's Federal Child Tax Credit.

Eligible taxpayers who did not claim the Federal Child Tax Credit can claim an Empire State Child Tax Credit equal to \$100 times the number of qualifying children. The State Claim for Empire State Child Credit Form (**IT-213**) is used to claim this credit.

Working families can claim the Federal Child Tax Credit and the NYS Empire State Child Credit in addition to the EITCs.

#### Child and Dependent Care Credits

Federal, NYS, and NYC Child and Dependent Care credits cover child care and dependent care expenses. These credits are awarded to individuals who pay for the care of a child, spouse, or dependent while they work or seek employment.

The Federal Child and Dependent Care credit is non refundable. It can be worth up to \$1,050 for families with one child or dependent in care and up to \$2,100 for families with more than one child or dependent in care. Child care expenses covered under the Federal credit must be for children who were under the age of 13 or disabled during the tax year for which it is being claimed. The Federal credit may be claimed by filing the IRS Child and Dependent Care Expenses (**Form 2441**) and attaching it to IRS Form **1040** or completing IRS **Schedule 2** and attaching it to IRS Form **1040A**.

The NYS Child and Dependent Care Credit is a refundable tax credit worth up to \$2,310 for families with a child and/or dependent in care. Child care expenses covered by this credit must be for children who were under age 13 or disabled during the tax year for which it is being claimed.

The NYC Child and Dependent Care Credit is also a refundable tax credit. This credit covers child care expenses for children who were under the age of four during the tax year for which it is claimed. Individuals who do not qualify for the Federal Child and Dependent Care credit are not eligible for NYS or NYC credits. The NYC and NYS credits are to be claimed on NYS Claim for Child and Dependent Care Credit Form (**IT-216**).

NYS and NYC Household Credits

The NYS Household Credit is a non refundable credit that can only be applied to an individual’s NYS personal income tax. The income limits and Household Credit amounts are listed in the table below:

Filing Status	Federal Adjusted Income	Household Credit Amount
Single	\$28,000 or less	Up to \$75
<ul style="list-style-type: none"> <li>• Married filing jointly;</li> <li>• Qualifying widow(er) with dependent child(ren); or</li> <li>• Head of Household</li> </ul>	\$32,000 or less	\$20-\$90, plus an additional \$5 to \$15 per additional exemption claimed on the Federal return
Married filing separately	Follow instructions on the NYS income tax form	

In addition to the NYS Household Credit, NYC residents may be eligible for a NYC Household Credit. These credits may be claimed directly on the NYS tax return.

Education Credits (American Opportunity, Lifetime Learning, and NYS College Tuition Credits)

The American Opportunity and Lifetime Learning tax credits are Federal education tax credits that are available to eligible college students. These credits help to offset the cost of higher education by reducing the amount of income tax owed. American Opportunity and Lifetime Learning tax credits may either be claimed by the student or on behalf of the student by the person paying the tuition. To apply for these education tax credits individuals must complete IRS **Form 8863**, Education Credits (American Opportunity, Hope, and Lifetime Learning Credits).

Increased tax benefit

**American Opportunity Credit:** This credit applies to the first four taxable years of postsecondary education. A portion of the credit is now refundable for most taxpayers. The maximum amount for the American Opportunity Credit has increased from \$1,800 per student to \$2,500 per student.

**Lifetime Learning Credit:** This non-refundable credit is available for students at any point in their postsecondary education. The Lifetime Learning Credit provides a maximum of \$2,000 per household, regardless of the number of eligible students in the family.

In addition, a college tuition tax credit of up to \$400 is available to eligible full-year residents of NYS if they paid qualified college tuition expenses to an institution of higher education for themselves or on behalf of an eligible student. Alternatively, an itemized deduction may be claimed for NYS college tuition. This NYS College Tuition Credit or itemized deduction may be claimed by filing NYS Form **IT-272**, Claim for College Tuition Credit or Itemized Deduction.

#### NYC School Tax Credit

The NYC School Tax Credit is a refundable credit available to individuals residing in NYC with incomes of up to \$250,000. Individuals may receive a credit worth up to \$62.50 if they qualify. Married couples may receive a credit worth up to \$125 if they qualify. The NYC School Tax Credit can be claimed using NYS Form **NYC-210**, Claim for NYC School Tax Credit.

#### Making Work Pay Credit

The Making Work Pay Credit is available to taxpayers who have earned income. It is 6.2% of the earned income but cannot be more than \$400 (\$800 if married filing jointly). In order to receive the credit, individuals must complete IRS **Schedule M** and attach it to IRS Form **1040** or **1040A**.

#### REQUIRED ACTION

JOS/Workers at Job Centers and NCA FS Centers must inform all applicants and participants about the availability of Federal, NYS, and NYC EITCs. They should also inform applicants/participants about the availability of other tax credits for which they may be qualified.

The following resources should be provided to applicants/participants with income tax-related questions:

- IRS/VITA at (800) 829-1040 or [www.irs.gov](http://www.irs.gov)
- New York State Taxpayer Information at (800) 225-5829
- New York City 311 Citizen Service Hotline at 311

JOS/Workers must encourage applicants/participants to utilize the VITA centers located throughout the five boroughs of NYC. The DCA/OFE's Voluntary Income Tax Assistance (VITA) and Free Sites for 2010 (**Attachment A**) contains a directory of all VITA sites throughout New York City and it must be distributed during any in person applicant/participant contact.



**Note:** Additional VITA sites may open after the publication of the directory. JOS/Workers are to advise applicants/participants to contact 311 for the most updated VITA information.

JOS/Workers may print the copy of **Attachment A** which is attached to this document until hard copies are delivered to the Centers.

**Note:** The DCA/OFE VITA site directory for 2010 is only available in English; therefore, JOS/Workers must direct applicants/participants to contact 311 to obtain a listing of VITA sites in other languages.

In addition, JOS/Workers are reminded to distribute DCA/OFE's EITC palm card titled "It's Tax Time. Go Get Your Refund" (**Attachment B**). The palm card provides information on the benefits of EITCs. Additional EITC palm cards can be ordered by forwarding a completed Credit Memorandum Form (**W-722**) to the Office of Purchasing and Materials Management (OPMM) at:

OPMM Brooklyn Warehouse  
103-00 Foster Avenue  
Brooklyn, N.Y. 11236  
Attn: Seymour Lopatow

Job Center Directors and NCA FS Center Managers must ensure that all copies of **Attachments A** and **B** are removed from circulation and recycled after April 15, 2010.

Mandated Signage

See [CD #10-02](#).

Job Center Directors and NCA FS Center Managers must prominently display the 2009 tax year EITC poster titled "It's Tax Time. Go Get Your Refund!" (**FIA-36**). They must also ensure that outdated versions of this poster have been removed from circulation and recycled. Additional copies of **FIA-36** can be obtained by forwarding a completed Requisition Form (**W-720**) to the Office of Public Information and Communications (OPIC) at:

OPIC  
180 Water Street, 25th floor  
New York, N.Y. 10038

**PROGRAM  
IMPLICATIONS**

Model Center  
Implications

There are no Model Center Implications.

Paperless Office System (POS) Implications      There are no POS implications.

Food Stamp Implications      Federal, NYS, and NYC EITCs are excluded as income in the month they are received. Categorically eligible households are not subject to FS resource limits. If the household is not categorically eligible for FS, EITCs must be excluded as a resource as long as the EITC amount remains identifiable.  
 See [PD #08-01-ELI](#) for the FS resource policy.

Cash Assistance Implications      Federal, NYC, and NYS EITCs are excluded as income in the month they are received and as a resource as long as the EITC amount remains identifiable.

Medicaid Implications      EITCs are excluded as income and resources for Medicaid purposes.

**LIMITED ENGLISH-SPEAKING ABILITY (LESA) AND HEARING-IMPAIRED IMPLICATIONS**      For Limited English-Speaking Ability (LESA) and hearing-impaired participants, make sure to obtain appropriate interpreter services in accordance with [PD #09-14-OPE](#) and [PD #08-20-OPE](#).

**FAIR HEARING IMPLICATIONS**      There are no Fair Hearing implications.


**REFERENCES**      [Food Stamp Source Book \(FSSB\), section 12, page 276](#)  
[FSSB, section 16, page 366](#)  
[Temporary Assistance Source Book \(TASB\), chapter 18 B, page 320](#)  
[TASB, chapter 18 M, page 336](#)  
[TASB, chapter 19 B, page 372](#)  
[TASB, chapter 19 J, page 382](#)  
[TASB, chapter 19 C, page 375](#)  
[06-ADM-12](#)  
[09-INF-23](#)  
[SSL 131-n\(1\)](#)  
[18 NYCRR 352.20\(g\)](#)  
[18 NYCRR 387.9\(b\)\(3\)\(xviii\)](#)  
[18 NYCRR 387.11\(p\)](#)

**RELATED ITEMS**

[PD #08-01-ELI](#)  
[CD #10-02](#)

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**ATTACHMENTS**

 Please use Print on Demand to obtain copies of forms.

**Attachment A** Voluntary Income Tax Assistance (VITA) and Free Sites for 2010

**Attachment B** It's Tax Time. Go Get Your Refund!

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**Voluntary Income Tax Assistance (VITA) and Free Sites for 2010**

**MANHATTAN**

*AARP – 58<sup>th</sup> Street Library*

125 East 58<sup>th</sup> Street, New York, NY 10022

Dates: February 2 through April 15

Site Hours: Please dial 311 for days and times of operation.

Languages: English

Income Limits: There are no income restrictions at this site.

Note: This site prepares current-year tax returns and does electronic filing of returns only.

*AARP – Educational Alliance*

197 East Broadway, New York, NY 10002

Dates: February 3 through April 15

Site Hours: By Appointment Only. Please dial 311 to schedule an appointment.

Languages: English

Income Limits: There are no income restrictions at this site.

Note: This site prepares current-year tax returns and does electronic filing of returns only.



*AARP– Fred Samuels Community Center*

669 Malcolm X Boulevard, New York, NY 10037

Dates: February 6 through April 15

Site Hours: Please dial 311 for days and times of operation.

Languages: English

Income Limits: There are no income restrictions at this site.

Note: This site prepares current-year tax returns and does electronic filing of returns only.



*AARP– Fulton Senior Center*

119 Ninth Avenue, New York, NY 10011

Dates: February 4 through February 15

Site Hours: By Appointment Only. Please dial 311 to schedule an appointment.

Languages: English

Income Limits: There are no income restrictions at this site.

Note: This site prepares current-year tax returns and does electronic filing of returns only.



*AARP– Lenox Hill Neighborhood House*

331 East 70<sup>th</sup> Street, New York, NY 10021

Dates: February 5 through April 15

Site Hours: By Appointment Only. Please dial 311 to schedule an appointment.

Languages: English

Income Limits: There are no income restrictions at this site.

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**Voluntary Income Tax Assistance (VITA) and Free Sites for 2010**

Note: This site prepares current-year tax returns and does electronic filing of returns only.



*AARP*– Marble Collegiate Church  
3 West 29<sup>th</sup> Street, New York, NY 10001  
Dates: February 3 through April 15  
Site Hours: Please dial 311 for days and times of operation.  
Languages: English

Income Limits: There are no income restrictions at this site.

Note: This site prepares current year tax returns and does electronic filing of returns only.



*AARP – Morningside Heights Library*  
2900 Broadway, New York, NY 10025  
Dates: February 1 through April 15  
Site Hours: Please dial 311 for days and times of operation.  
Languages: English

Income Limits: There are no income restrictions at this site.

Note: This site prepares current-year tax returns and does electronic filing of returns only.



*AARP – Muhlenberg Library*  
209 West 23<sup>rd</sup> Street, New York, NY 10011  
Dates: February 5 through April 15  
Site Hours: Please dial 311 for days and times of operation.  
Languages: English

Income Limits: There are no income restrictions at this site.

Note: This site prepares current-year tax returns and does electronic filing of returns only.



*AARP – Penn South Program for Seniors*  
209 Ninth Avenue, New York, NY 10001  
Dates: February 1 through April 15  
Site Hours: By Appointment Only. Please dial 311 to schedule an appointment.  
Languages: English

Income Limits: There are no income restrictions at this site.

Note: This site prepares current-year tax returns and does electronic filing of returns only.



*AARP – Project Find, Hamilton Senior Center*  
141 West 73<sup>rd</sup> Street, New York, NY 10023  
Dates: February 3 through April 15

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**Voluntary Income Tax Assistance (VITA) and Free Sites for 2010**

Site Hours: Please dial 311 for days and times of operation.

Languages: English

Income Limits: There are no income restrictions at this site.

Note: This site prepares current-year tax returns and does electronic filing of returns only.



*AARP – Riverside Library*

127 Amsterdam Avenue, New York, NY 10023

Dates: February 4 through April 15

Site Hours: Please dial 311 for days and times of operation.

Languages: English

Income Limits: There are no income restrictions at this site.

Note: This site prepares current-year tax returns and does electronic filing of returns only.



*AARP – Roosevelt Island Senior Center*

546 Main Street, New York, NY 10044

Dates: February 2 through April 15

Site Hours: Please dial 311 for days and times of operation.

Languages: English

Income Limits: There are no income restrictions at this site.

Note: This site prepares current-year tax returns and does electronic filing of returns only.



*AARP – St. Margaret’s House*

49 Fulton Street, New York, NY 10038

Dates: February 4 through April 15

Site Hours: Please dial 311 for days and times of operation.

Languages: English, Chinese-Mandarin, Chinese-Cantonese

Income Limits: There are no income restrictions at this site.

Note: This site prepares current-year tax returns and does electronic filing of returns only.



*AARP – Stanley Isaacs Neighborhood Center*

415 East 93<sup>rd</sup> Street, New York, NY 10128

Dates: February 5 through April 15

Site Hours: Please dial 311 for days and times of operation.

Languages: English

Income Limits: There are no income restrictions at this site.

Note: This site prepares current-year tax returns and does electronic filing of returns only.



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**Voluntary Income Tax Assistance (VITA) and Free Sites for 2010**

*AARP – Stein Senior Center*

340 East 24<sup>th</sup> Street, New York, NY 10010

Dates: February 4 through April 15

Site Hours: Please dial 311 for days and times of operation.

Languages: English

Income Limits: There are no income restrictions at this site.

Note: This site prepares current-year tax returns and does electronic filing of returns only.



*AARP – UBA Manhattanville Senior Center*

3333 Broadway, East Tower Basement, New York, NY 10031

Dates: February 11 through April 15; Open only on the second and fourth Thursday of every month.

Site Hours: Please dial 311 for days and times of operation.

Languages: English

Income Limits: There are no income restrictions at this site.

Note: This site prepares current-year tax returns only.



*AARP – Webster Branch Library*

1465 York Avenue, 3<sup>rd</sup> floor, New York, NY 10021

Dates: February 1 through April 15

Site Hours: Please dial 311 for days and times of operation.

Languages: English

Income Limits: There are no income restrictions at this site.

Note: This site prepares current-year tax returns and does electronic filing of returns only.



*AARP – West Side Campaign Against Hunger*

263 West 86<sup>th</sup> Street, New York, NY 10024

Dates: February 2 through April 15

Site Hours: Please dial 311 for days and times of operation.

Languages: English

Income Limits: There are no income restrictions at this site.

Note: This site prepares current-year tax returns and does electronic filing of returns only.



*AARP- YM – YWHA Washington Heights*

54 Nagle Avenue, New York, NY 10040

Dates: February 2 through April 15

Site Hours: By Appointment Only. Please dial 311 to schedule an appointment.

Languages: English

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**Voluntary Income Tax Assistance (VITA) and Free Sites for 2010**

Income Limits: There are no income restrictions at this site.

Note: This site prepares current-year tax returns and does electronic filing of returns only.



*AARP – Central Harlem Senior Citizens Center*

120 West 140<sup>th</sup> Street, New York, NY 10030

Dates: February 4 through April 15

Site Hours: Please dial 311 for days and times of operation.

Languages: English

Income Limits: There are no income restrictions at this site.

Note: This site prepares current-year tax returns and does electronic filing of returns only.



*Baruch College*

151 East 25th Street (between Lexington & 3<sup>rd</sup> avenues), Library Building, 1<sup>st</sup> Floor, New York, NY 10010

Dates: February 4 through April 15; Closed on February 12 for Lincoln's Birthday

Site Hours: Please dial 311 for days and times of operation. Walk-ins will not be accepted

Thursdays after 7:00PM, Fridays after 6:00PM, and Saturdays after 3:00PM.

Languages: English; Spanish on Saturdays only

Income Limits: To qualify, clients must earn less than \$75,000 regardless of filing status.



*Baruch College – CCBA Chinese Community Center*

62 Mott Street (between Canal & Bayard streets), 2<sup>nd</sup> floor, New York, NY 10013

Dates: February 6 through April 15; Closed on February 13 for Chinese New Year

Site Hours: Please dial 311 for days and times of operation. Walk-ins will not be accepted after 4:00PM.

Languages: English, Chinese-Mandarin, Chinese-Cantonese

Income Limits: To qualify, clients must earn less than \$75,000 regardless of filing status.



*Baruch College – Chinatrust Bank*

208 Canal Street (corner of Mulberry Street), 1<sup>st</sup> floor, New York, NY 10013

Dates: February 6 through April 15; Closed on February 13 and February 14 for Chinese New Year.

Site Hours: By Appointment Only. Please dial 311 to schedule an appointment.

Languages: English, Chinese-Mandarin, Chinese-Cantonese

Income Limits: To qualify, clients must earn less than \$75,000 regardless of filing status.

*Baruch College – Hamilton Fish Park Library*

415 East Houston Street (between avenues C and D), 1<sup>st</sup> floor, New York, NY 10002

Dates: February 6 through April 15



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**Voluntary Income Tax Assistance (VITA) and Free Sites for 2010**

Site Hours: Please dial 311 for days and times of operation. Walk-ins will not be accepted after 3:00PM.

Languages: English, Spanish

Income Limits: To qualify, clients must earn less than \$75,000 regardless of filing status.



*Chinatown Manpower Project*

70 Mulberry Street, 3<sup>rd</sup> floor, New York, NY 10013

Dates: January 20 through April 15

Site Hours: Appointments are preferred. Please dial 311 to schedule an appointment.

Languages: English, Spanish, Chinese-Mandarin

Income Limits: To qualify, clients with children must earn less than \$50,000 and clients without children must earn less than \$18,000.

Note: After February 27<sup>th</sup>, singles and those with no earned income will be served. This site offers food stamp and health insurance screenings to all tax filers.

*Food Bank – Northern Manhattan Improvement Corporation (NMIC)*

76 Wadsworth Avenue (between 176<sup>th</sup> and 177<sup>th</sup> streets), New York, NY 10034

Dates: January 21 through April 15, Closed Mondays and Fridays in March

Site Hours: Please dial 311 for days and times of operation.

Languages: English, Spanish

Income Limits: To qualify, clients with children must earn less than \$50,000 and clients without children must earn less than \$18,000.

**\$aveNYC Account**

Restrictions: Throughout the tax season (January – April), priority will be given to families with children over individuals. Single filers can visit the site in January, March, and April only. Single filers will not be served in February. Clients who need to file forms NYC-210 and IT-214 must visit the site between 9:00AM and 12:00PM Monday through Thursday (Tuesday through Thursday in March).

**Note:** At this site, clients earning less than \$58,000 will also be able to file their taxes for free online with the help of a certified tax specialist. The program, Internet access and assistance are free. To qualify, clients must earn less than \$58,000 and have a valid e-mail address.



*Food Bank – West Harlem Community Kitchen*

252 West 116<sup>th</sup> Street (between Frederick Douglass Blvd. and St. Nicholas Avenue), New York, NY 10031

Dates: January 21 through April 15

Site Hours: Please dial 311 for days and times of operation.

Languages: English, Spanish

Income Limits: To qualify, clients with children must earn less than \$50,000 and clients without children must earn less than \$18,000.

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### **Voluntary Income Tax Assistance (VITA) and Free Sites for 2010**

Restrictions: Throughout the tax season (January – April), priority will be given to families with children over individuals. Single filers can visit the site in January, March, and April only. Single filers will not be served in February. This site will prepare forms NYC-210 and IT-214 only Monday through Friday. On Saturday, this site will prepare federal and state returns.

#### *Food Bank – Carver Bank*

300 West 145<sup>th</sup> Street (located inside Carver Bank’s Financial Literacy Center on the corner of Bradhurt Avenue), New York, NY 10031

Dates: January 21 through April 15, Closed Mondays, Fridays and Sundays in March.

Site Hours: Please dial 311 for days and times of operation.

Languages: English, Spanish

Income Limits: To qualify, clients with children must earn less than \$50,000 and clients without children must earn less than \$18,000.

#### **SaveNYC Account**

Restrictions: This site will not prepare NYC-210 and IT-214. Throughout the tax season (January – April), priority will be given to families with children over individuals. Single filers can visit the site in January, March, and April only. Single filers will not be served in February.

#### *Grand Street Settlement*

80 Pitt Street, New York, NY 10002

Dates: January 19 through April 15

Site Hours: Appointments are preferred. Please dial 311 to schedule an appointment.

Languages: English, Spanish

Income Limits: To qualify, clients with children must earn less than \$50,000 and clients without children must earn less than \$18,000.

#### **SaveNYC Account**

Note: After February 27<sup>th</sup>, singles and those with no earned income will be served. This site offers food stamp and health insurance screenings to all tax filers.



#### *HomeBase at Palladia*

2276 Third Avenue (at 124th Street), New York, NY 10035

Dates: January 15 through April 15

Site Hours: Appointments are preferred. Please dial 311 to schedule an appointment.

Languages: English, Spanish

Income Limits: To qualify, clients with children must earn less than \$50,000 and clients without children must earn less than \$18,000.

#### **SaveNYC Account**

Note: After February 27<sup>th</sup>, singles and those with no earned income will be served. This site offers food stamp and health insurance screenings to all tax filers.



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## **Voluntary Income Tax Assistance (VITA) and Free Sites for 2010**

### *Hunter College Accounting Society VITA Site*

695 Park Avenue (corner of Lexington Avenue), New York, NY 10021

Dates: February 8 through April 14, Closed on Wednesdays and Fridays

Site Hours: Please dial 311 for days and times of operation.

Languages: Mondays: English, Tagalong, Chinese, Arabic, Bengali, Hindi, Russian, Serbian;

Tuesday: English, Tagalong, Spanish, Korean, Chinese; Thursdays: English, Tagalong,

Lithuanian, Korean, Russian, Chinese-Cantonese, Bengali; Saturdays: English, Tagalong,

Chinese-Cantonese, Korean, German

Income Limits: To qualify, clients with children must earn less than \$50,000 and clients without children must earn less than \$18,000.



### *Jefferson Houses – Jobs Plus*

335 East 11<sup>th</sup> Street, New York, NY 10029

Dates: January 23 through April 15

Site Hours: Appointments are preferred. Please dial 311 to schedule an appointment.

Languages: English, Spanish

Income Limits: To qualify, clients with children must earn less than \$50,000 and clients without children must earn less than \$18,000.

### **SaveNYC Account**

Note: After February 27<sup>th</sup>, singles and those with no earned income will be served. This site offers food stamp and health insurance screenings to all tax filers.

### *Lower East Side People's Federal Credit Union*

37 Avenue B, New York, NY 10009

Dates: January 19 through April 15

Site Hours: Appointments are preferred. Please dial 311 to schedule an appointment.

Languages: English, Spanish

Income Limits: To qualify, clients with children must earn less than \$50,000 and clients without children must earn less than \$18,000.

### **SaveNYC Account**

Note: After February 27<sup>th</sup>, singles and those with no earned income will be served. This site offers food stamp and health insurance screenings to all tax filers.



### *MoneyUP-UWNYC The Financial Clinic –Chinese-American Planning Council (CPC)*

165 Eldridge Street (corner of Delancey), New York, NY 10002

Dates: January 20<sup>th</sup> through April 15, Closed on all major holidays, including February 13<sup>th</sup> and February 14<sup>th</sup> for Chinese New Year.

Site Hours: By Appointment Only. Please dial 311 to schedule an appointment.

Languages: English, Spanish, Chinese-Mandarin, Chinese-Cantonese

Income Limits: To qualify, clients with children must earn less than \$50,000 and clients without children must earn less than \$25,000.

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**Voluntary Income Tax Assistance (VITA) and Free Sites for 2010**

Note: This site offers legal and tax advocacy and legal representation as needed. The site also offers Free Application for Federal Student Aid (FAFSA) assistance, public benefits and food stamp screening, house and housing court advocacy, rental arrears referrals, and other services.

*Pace University*

1 Pace Plaza (Spruce Street between Gold Street and Park Row), New York, NY 10038

Dates: February 20 through April 15

Site Hours: Please dial 311 for days and times of operation.

Languages: English

Income Limits: To qualify, clients must earn less than \$50,000.

Restrictions: This site cannot prepare Schedule C returns or returns with capital gains.

*SCAN LaGuardia House*

306 116th Street, New York, NY 10029

Dates: January 19 through April 15

Site Hours: Appointments are preferred. Please dial 311 to schedule an appointment.

Languages: English, Spanish

Income Limits: To qualify, clients with children must earn less than \$50,000 and clients without children must earn less than \$18,000.

**\$aveNYC Account**

Note: After February 27<sup>th</sup>, singles and those with no earned income will be served. This site offers food stamp and health insurance screenings to all tax filers.



*MoneyUP-UWNYC The Financial Clinic – Nazareth Housing*

206 East 4<sup>th</sup> Street (between avenues A and B), New York, NY 10009

Dates: January 20 through April 15, Closed on all major holidays, including February 13<sup>th</sup> and February 14<sup>th</sup> for Chinese New Year.

Site Hours: By Appointment Only. Please dial 311 to schedule an appointment.

Languages: English, Spanish

Income Limits: To qualify, clients with children must earn less than \$50,000 and clients without children must earn less than \$25,000.

Note: This site will help clients apply for an Individual Taxpayer Identification Number (ITIN). This site offers legal and tax advocacy and legal representation as needed. The site also offers Free Application for Federal Student Aid (FAFSA) assistance, public benefits and food stamp screening, house and housing court advocacy, rental arrears referrals, credit report downloads, Landlord-Tenant mediation, and other services.



*Union Settlement Federal Credit Union – Union Settlement Lobby*

237 East 104th Street, New York, NY 10029

Dates: January 19 through April 15

Site Hours: Appointments are preferred. Please dial 311 to schedule an appointment.

Languages: English, Spanish

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**Voluntary Income Tax Assistance (VITA) and Free Sites for 2010**

Income Limits: To qualify, clients with children must earn less than \$50,000 and clients without children must earn less than \$18,000.

**\$aveNYC Account**

Note: After February 27<sup>th</sup>, singles and those with no earned income will be served. This site offers food stamp and health insurance screenings to all tax filers.



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**Voluntary Income Tax Assistance (VITA) and Free Sites for 2010**

**BROOKLYN**

*Bedford Stuyvesant Restoration Corporation*

1368 Fulton Street (corner of New York Avenue), Brooklyn, NY 11216

Dates: January 19 through April 15

Site Hours: By Appointment Only. Please dial 311 to schedule an appointment.

Languages: English

Income Limits: To qualify, clients with children must earn less than \$50,000 and clients without children must earn less than \$18,000.

**\$aveNYC Account**

*Brooklyn Cooperative Federal Credit Union – Bushwick Site*

1474 Myrtle Avenue, Brooklyn, NY 11237

Dates: January 19 through April 15

Site Hours: Appointments are preferred. Please dial 311 to schedule an appointment.

Languages: English, Spanish

Income Limits: To qualify, clients with children must earn less than \$50,000 and clients without children must earn less than \$18,000.

**\$aveNYC Account**

Note: After February 27<sup>th</sup>, singles and those with no earned income will be served. This site offers food stamp and health insurance screenings to all tax filers.



*Brooklyn Cooperative Federal Credit Union – Bedford-Stuyvesant Site*

750 Myrtle Avenue, Brooklyn, NY 11205

Dates: January 19 through April 15

Site Hours: By Appointment Only. Please dial 311 to schedule an appointment.

Languages: English, Spanish

Income Limits: To qualify, clients with children must earn less than \$50,000 and clients without children must earn less than \$18,000.

**\$aveNYC Account**

Note: After February 27<sup>th</sup>, singles and those with no earned income will be served. This site offers food stamp and health insurance screenings to all tax filers.



*CAMBA*

1117 Eastern Parkway (entrance on Utica Avenue), Brooklyn, NY 11213

Dates: January 28 through April 15

Site Hours: Please dial 311 for days and times of operation.

Languages: English

Income Limits: To qualify, clients must earn less than \$58,000 (per tax return)

Restrictions: Clients must have a valid E-mail address

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### **Voluntary Income Tax Assistance (VITA) and Free Sites for 2010**

Note: At this site, clients will be able to file their taxes for free online with the help of a certified tax specialist. The program, Internet access and assistance are free.

*Child Development Support Corporation*

352-358 Classon Avenue, Brooklyn, NY 11238

Dates: January 19 through April 15

Site Hours: By Appointment Only. Please dial 311 to schedule an appointment.

Languages: English

Income Limits: To qualify, clients with children must earn less than \$50,000 and clients without children must earn less than \$18,000.

Note: After February 27<sup>th</sup>, singles and those with no earned income will be served.

*Food Bank – Capital One Bank*

356 Fulton Street (Above Capital One Bank, entrance on Red Hood Lane), 2<sup>nd</sup> floor, Brooklyn, NY 11201

Dates: January 21 through April 15; Closed Mondays and Fridays in March.

Site Hours: Please dial 311 for days and times of operation.

Languages: English, Spanish

Income Limits: To qualify, clients with children must earn less than \$50,000 and clients without children must earn less than \$18,000.

Restrictions: Throughout the tax season (January – April), priority will be given to families with children over individuals. Single filers can visit the site in January, March, and April only. Single filers will not be served in February.

*Food Bank – St. John’s Bread and Life*

795 Lexington Avenue (Inside St. John’s Bread & Life Facility), Brooklyn, NY11221

Dates: January 21 through April 15; Closed Mondays and Fridays in March

Site Hours: Please dial 311 for days and times of operation.

Languages: English, Spanish

Income Limits: To qualify, clients with children must earn less than \$50,000 and clients without children must earn less than \$18,000.

Restrictions: Throughout the tax season (January – April), priority will be given to families with children over individuals. Single filers can visit the site in January, March, and April only. Single filers will not be served in February. Clients who need to file forms NYC-210 and IT-214 must visit the site between 9:00AM and 12:00PM Monday through Thursday (Tuesday through Thursday in March).

**Note:** At this site, clients earning less than \$58,000 will also be able to file their taxes for free online with the help of a certified tax specialist. The program, Internet access and assistance are free. To qualify, clients must earn less than \$58,000 and have a valid e-mail address.



*Food Bank – Sunset Park Center for Family Life*

5505 Fourth Avenue (Inside Thrift Store Basement), Brooklyn, NY 11220

Dates: January 25 through April 15, Closed Mondays and Fridays in March

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## **Voluntary Income Tax Assistance (VITA) and Free Sites for 2010**

Site Hours: Please dial 311 for days and times of operation.

Languages: English, Spanish

Income Limits: To qualify, clients with children must earn less than \$50,000 and clients without children must earn less than \$18,000.

Restrictions: Throughout the tax season (January – April), priority will be given to families with children over individuals. Single filers can visit the site in January, March, and April only. Single filers will not be served in February. Clients who need to file forms NYC-210 and IT-214 must visit the site between 9:00AM and 12:00PM Monday through Thursday (Tuesday through Thursday in March).



*SEEDCO - Cypress Hills Local Development Corporation*

2836 Fulton Street (corner of Schenk & Fulton; East of Van Siclen), Brooklyn, NY 11207

Dates: January 28 through April 15, Closed February 15<sup>th</sup> for Presidents' Day

Site Hours: Please dial 311 for days and times of operation.

Languages: English, Spanish

Income Limits: To qualify, clients with children must earn less than \$50,000 and clients without children must earn less than \$18,000.

Note: This site will offer financial education and asset-building services.



*SEEDCO - St. Nick's Alliance*

790 Broadway (corner of Fayette), 2nd Floor, Brooklyn, NY 11206

Dates: January 27 through April 15, Closed February 15<sup>th</sup> for Presidents' Day.

Site Hours: Please dial 311 for days and times of operation. Saturdays will be by appointment only

Languages: English, Spanish

Income Limits: To qualify, clients with children must earn less than \$50,000 and clients without children must earn less than \$18,000.

Note: This site will offer financial education and asset-building services.



*MoneyUP-UWNYC – The Financial Clinic – Brooklyn Partnership for the Homeless*

100 Pennsylvania Avenue, 2nd Floor, Brooklyn, NY 11207

Dates: January 20 through April 15, Closed on all major holidays

Site Hours: By Appointment Only. Please call number to schedule an appointment.

Languages: English, Spanish

Income Limits: To qualify, clients with children must earn less than \$50,000 and clients without children must earn less than \$18,000.

### **\$aveNYC Account**

Note: This site offers legal and tax advocacy, legal representation as needed, as well as financial coaching. The site also offers Free Application for Federal Student Aid (FAFSA) assistance, public benefits and food stamp screening, house and housing court advocacy, rental arrears referrals, and other services.



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**Voluntary Income Tax Assistance (VITA) and Free Sites for 2010**



*Workforce One*

9 Bond Street, Brooklyn, NY 11201

Dates: January 19 through April 15

Site Hours: By Appointment Only. Please dial 311 to schedule an appointment.

Languages: English

Income Limits: To qualify, clients with children must earn less than \$50,000 and clients without children must earn less than \$18,000.

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**Voluntary Income Tax Assistance (VITA) and Free Sites for 2010**

**BRONX**

*Ariva – Checkspring*

69 East 167<sup>th</sup> Street (corner of Gerard Avenue), 2<sup>nd</sup> floor, Bronx, NY 10452

Dates: January 16 through April 15; Closed on January 18<sup>th</sup> and February 15<sup>th</sup>.

Site Hours: Please dial 311 for days and times of operation.

Languages: English, Spanish, French

Income Limits: To qualify, clients with children must earn less than \$50,000 and clients without children must earn less than \$18,000

**SaveNYC Account**

Restrictions: This site will prepare federal and New York State returns only. Starting in March, this site will prepare amended returns and back-year returns.

**Note:** At this site, clients earning less than \$58,000 will also be able to file their taxes for free online with the help of a certified tax specialist. The program, Internet access and assistance are free. To qualify, clients must earn less than \$58,000 and have a valid e-mail address.

*Bethex Federal Credit Union – Main Branch*

20 East 179<sup>th</sup> Street, Lower Level, Bronx, NY 10453

Dates: January 15 through April 15

Telephone: (718) 299-9100

Site Hours: Please dial 311 for days and times of operation.

Languages: English, Spanish, Italian

Income Limits: To qualify, clients with children must earn less than \$50,000 and clients without children must earn less than \$18,000.

*Food Bank – BronxWorks*

80 East 181<sup>st</sup> Street (between Morris and Walton avenues), Basement, Bronx, NY 10453

Dates: January 21 through April 15, Closed Mondays and Fridays in March

Site Hours: Please dial 311 for days and times of operation.

Languages: English, Spanish

Income Limits: To qualify, clients with children must earn less than \$50,000 and clients without children must earn less than \$18,000.

**SaveNYC Account**

Restrictions: Throughout the tax season (January – April), priority will be given to families with children over individuals. Single filers can visit the site in January, March, and April only. Single filers will not be served in February. Clients who need to file forms NYC-210 and IT-214 must visit the site between 9:00AM and 12:00PM Monday through Thursday (Tuesday through Thursday in March).

*Mid Bronx Senior Citizens Council*

1125 Grand Concourse (between McClellan and East 166<sup>th</sup> Street), Bronx, NY 10451

Dates: January 25 through April 15

Site Hours: Please dial 311 for days and times of operation.

Languages: English

Income Limits: To qualify, clients must earn less than \$58,000 (per tax return)

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**Voluntary Income Tax Assistance (VITA) and Free Sites for 2010**

Restrictions: Clients must have a valid E-mail address

Note: At this site, clients will be able to file their taxes for free online with the help of a certified tax specialist. The program, Internet access and assistance are free.

*SEEDCO - Phipps Community Development Corporation*

1071A East Tremont Avenue (East of Boston Road), Bronx, NY 10460

Dates: January 27 through April 15, Closed on February 15 for Presidents' Day.

Site Hours: Please dial 311 for days and times of operation. An appointment is required for Saturdays.

Languages: English, Spanish

Income Limits: To qualify, clients with children must earn less than \$50,000 and clients without children must earn less than \$18,000.

Note: This site will offer financial education and asset-building services.



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**Voluntary Income Tax Assistance (VITA) and Free Sites for 2010**  
**QUEENS**

*Baruch College – FOCUS Community Access Center*

136-20 38th Avenue (between Main Street & 138<sup>th</sup> Street), Suite 10J, Flushing, NY 11354

Dates: February 6 through April 15; Closed on February 13 and February 14 for Chinese New Year.

Site Hours: Please dial 311 for days and times of operation. Walk-ins will not be accepted after 4:00PM.

Languages: English, Chinese-Mandarin, Chinese-Cantonese, Korean, Spanish

Income Limits: To qualify, clients must earn less than \$75,000 regardless of filing status.



*Benevolent Tax Professional Services – Home Office*

134-32 232<sup>nd</sup> Street, Laurelton, NY 11413

Dates: February 8 through April 17; Closed on Wednesdays and Fridays.

Site Hours: By Appointment Only. Please dial 311 to schedule an appointment.

Languages: English

Income Limits: To qualify, clients with children must earn less than \$50,000 and clients without children must earn less than \$18,000.

*Benevolent Tax Professional Services – Rochdale Senior Center*

165-65 137<sup>th</sup> Street, Jamaica, NY 11434

Dates: February 9 through March 16

Site Hours: Please dial 311 for days and times of operation.

Languages: English

Income Limits: To qualify, clients with children must earn less than \$50,000 and clients without children must earn less than \$18,000.

Restrictions: This site is open to seniors only.

*Food Bank – East River Development Alliance*

1303 B 40th Avenue, Long Island City, NY 11101

Dates: January 21 through April 15, Closed Mondays and Fridays in March

Site Hours: Please dial 311 for days and times of operation.

Languages: English, Spanish

Income Limits: To qualify, clients with children must earn less than \$50,000 and clients without children must earn less than \$18,000.

Restrictions: Throughout the tax season (January – April), priority will be given to families with children over individuals. Single filers can visit the site in January, March, and April only. Single filers will not be served in February.



*Food Bank – Jackson Heights*

95-18 Northern Boulevard (between 95<sup>th</sup> and 96<sup>th</sup> streets, one block off Junction Blvd, walk through the parking lot and down the ramp to the basement), Jackson Heights, NY 11372

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**Voluntary Income Tax Assistance (VITA) and Free Sites for 2010**

Dates: January 21 through April 15, Closed Thursdays, Closed Thursdays and Fridays in March

Site Hours: Please dial 311 for days and times of operation.

Languages: English, Spanish

Income Limits: To qualify, clients with children must earn less than \$50,000 and clients without children must earn less than \$18,000.

**SaveNYC Account**

Restrictions: Throughout the tax season (January – April), priority will be given to families with children over individuals. Single filers can visit the site in January, March, and April only. Single filers will not be served in February.

*MoneyUP-UWNYC The Financial Clinic – Flushing – Chinese-American Planning Council (CPC)*

136-18 39<sup>th</sup> Avenue, 8<sup>th</sup> floor, Flushing, NY 11354

Dates: January 20 through April 15, Closed on all major holidays, including February 13<sup>th</sup> and February 14<sup>th</sup> for Chinese New Year.

Site Hours: By Appointment Only. Please dial 311 to schedule an appointment.

Languages: English, Chinese-Mandarin, Chinese-Cantonese

Income Limits: To qualify, clients with children must earn less than \$50,000 and clients without children must earn less than \$25,000.

Note: This site offers legal and tax advocacy and legal representation as needed. The site also offers Free Application for Federal Student Aid (FAFSA) assistance, public benefits and food stamp screening, house and housing court advocacy, and rental arrears referrals.

*National Association of Black Accountants - Langston Hughes Community Library and Cultural Center*

100-01 Northern Boulevard (between 99<sup>th</sup> and 100<sup>th</sup> streets), Corona, NY 11368

Dates: January 30 through April 15

Site Hours: Please dial 311 for days and times of operation.

Languages: English, Spanish

Income Limits: To qualify, clients with children must earn less than \$50,000 and clients without children must earn less than \$18,000.



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**Voluntary Income Tax Assistance (VITA) and Free Sites for 2010**

**STATEN ISLAND**

*Food Bank – Centro Hospitalidad*

1546 Castleton Avenue, Staten Island, NY 10302

Dates: January 25 through April 15

Site Hours: Please dial 311 for days and times of operation.

Languages: English, Spanish

Income Limits: To qualify, clients with children must earn less than \$50,000 and clients without children must earn less than \$18,000.

Restrictions: Throughout the tax season (January – April), priority will be given to families with children over individuals. Single filers can visit the site in January, March, and April only. Single filers will not be served in February.

*Food Bank – Project Hospitality*

514 Bay Street, Staten Island, NY 10304

Dates: January 25 through April 15

Site Hours: Please dial 311 for days and times of operation.

Languages: English, Spanish

Income Limits: To qualify, clients with children must earn less than \$50,000 and clients without children must earn less than \$18,000.

Restrictions: Throughout the tax season (January – April), priority will be given to families with children over individuals. Single filers can visit the site in January, March, and April only. Single filers will not be served in February.

Attachment B

**CALL 311  
OR VISIT  
NYC.GOV/OFE**



Michael R. Bloomberg  
Mayor

**Department of Consumer Affairs  
Office of Financial Empowerment**

Jonathan Mintz  
Commissioner

**Center for  
Economic Opportunity**

Veronica M. White  
Executive Director



The NYC Department of Consumer Affairs Office of Financial Empowerment gratefully acknowledges the Mayor's NYC EITC Coalition partners. For a complete list, visit [nyc.gov/ofe](http://nyc.gov/ofe)



**It's Tax Time. Go Get Your Refund!**

**Es el momento de los impuestos.  
¡Reclame su reembolso!**

English/Spanish

**CALL 311 OR VISIT  
NYC.GOV/OFE**

# Attachment B It's tax time. Go get your refund!

Call 311 to learn about eligibility for tax credits, including:

## Earned Income Tax Credit (EITC)

You could be eligible for total EITC credits between \$600 and \$7,600 depending on your income and marital and parental status.

Status	Income
<b>Married</b>	
...with qualifying children	Earning up to \$48,000
...with no qualifying children	Earning up to \$18,000
<b>Single</b>	
...with qualifying children	Earning up to \$43,000
...with no qualifying children	Earning up to \$13,000
<b>*Non-custodial Parents (Married or Single)</b>	Earning up to \$30,000

\*Parents not living with their children who are up-to-date on their child support payments

## NYC Child Care Tax Credit

Working families earning less than \$30,000 who pay for child care costs for children 3 years old and younger could be eligible for up to \$1,733.

Call 311 and ask for a free tax site or visit [nyc.gov/ofe](http://nyc.gov/ofe)

# Es el momento de los impuestos. ¡Reclame su reembolso!

Llame al 311 para informarse sobre la elegibilidad para créditos de impuesto, incluyendo:

## Crédito por Ingreso del Trabajo (EITC)

Usted podría ser elegible para recibir créditos EITC totales de entre \$600 y \$7,600 dependiendo de sus ingresos, situación de paternidad y estado civil.

Estado Civil	Ingresos
<b>Casado(a)</b>	
...con hijos calificados	Ganando hasta \$48,000
...sin hijos calificados	Ganando hasta \$18,000
<b>Soltero(a)</b>	
...con hijos calificados	Ganando hasta \$43,000
...sin hijos calificados	Ganando hasta \$13,000
<b>*Padres que no tienen la custodia [Casado(a) o soltero(a)]</b>	Ganando hasta \$30,000

\*Padres que no viven con sus hijos que están al día en los pagos de mantenimiento de niños

## Crédito de impuesto de ciudadanos infantiles de la ciudad de Nueva York

Familias que trabajan y ganan menos de \$30,000 que pagan los costos de cuidado infantil para niños de 3 años de edad o menores, podrían ser elegibles para un crédito de hasta \$1,733.

Llame al 311 y pregunte por un sitio gratis de declaración de impuestos o visite la página [nyc.gov/ofe](http://nyc.gov/ofe)