



FAMILY INDEPENDENCE ADMINISTRATION

Seth W. Diamond, Executive Deputy Commissioner



James K. Whelan, Deputy Commissioner
Policy, Procedures and Training

Lisa C. Fitzpatrick, Assistant Deputy Commissioner
Office of Procedures

POLICY DIRECTIVE #06-02-ELI

(This Policy Directive Replaces PD #05-08-ELI)

EARNED INCOME TAX CREDIT AND OTHER TAX CREDITS FOR THE TAX YEAR 2005

Date: February 3, 2006	Subtopic(s): Budgeting
----------------------------------	----------------------------------

AUDIENCE The information in this policy directive is for staff in all Job Centers and Non-Public Assistance (NPA) Food Stamp (FS) Offices. It is informational for all other staff.

POLICY The Internal Revenue Service (IRS) provides Federal and State tax credits to individuals and families with low or moderate income. These tax credits are referred to as Earned Income Tax Credits (EITC), Child Tax Credit (CTC) and Education Credits.

Revised information The Federal and State EITC are excluded as income and resources for public assistance (PA) and are excluded as income for food stamps.

BACKGROUND There are several types of tax credits that are available to individuals and families with low or moderate income. The credits are an important antipoverty tool that can dramatically increase income. These credits are the:

- Federal EITC and State EITC
- Child Tax Credit
- Education Credits

HAVE QUESTIONS ABOUT THIS PROCEDURE?
Call 718-557-1313 then press 2 at the prompt followed by 765 or
send an e-mail to *FIA Call Center*

Federal EITC and State EITC

Individuals who qualify for the EITC and file Federal and State tax returns can receive benefits of over \$5,000. For example, a single parent earning up to \$35,263 and raising more than one child in his/her home may be eligible to receive up to \$5,720 in EITC.

New information

The maximum EITCs for tax year 2005 are:

Two or more children	\$4400 (Federal) + \$1320 (State) = \$5720
One child	\$2662 (Federal) + \$ 798 (State) = \$3460
No children	\$ 399 (Federal) + \$ 119 (State) = \$ 518

The qualifying income limits for the EITCs have increased as follows:

Two or more qualifying children	\$35,263 (or \$37,263 if married)
One qualifying child	\$31,030 (or \$33,030 if married)
No qualifying children	\$11,750 (or \$13,750 if married)

Federal EITC Payment Options

There are two ways to receive the Federal EITC:

- Federal EITC Advance Payment
- Lump-Sum Year-End EITC

Federal EITC Advance Payment

The Federal EITC Advance Payment option allows some wage earners who are raising one or more children to get part of their Federal EITC in their paychecks throughout the year and part in a check from the IRS after they file their Federal tax return. To apply for the Federal EITC Advance, applicants/participants must complete IRS **Form W-5: Earned Income Credit Advance Payment Certificate**, and submit it to their employer.

Federal Lump-Sum Year-End EITC

The Federal EITC may be claimed when annual tax returns are submitted at the end of the year. It is important to note that in order to claim the EITC, an income tax return must be filed even if no taxes are owed.

State Lump-Sum Year-End EITC

The State EITC may only be received by filing a New York State tax return at the end of the year and claiming the State EITC. There is no Advance Payment option for the State EITC.

Retroactive EITC An applicant/participant may be eligible for retroactive EITC, up to three years prior to the current tax year. This applies to both Federal and State EITC.

In order to request retroactive Federal or State EITC, an income tax return must have been filed for the year(s) the applicant/participant is requesting the retroactive credit. If returns were not filed, it is necessary to file an income tax return for the year(s) and submit them along with the request for retroactive EITC.

Since the amount of the State EITC is based on the Federal credit, the applicant/participant need only complete and submit State **Form IT-215: Claim for Earned Income Credit**, along with a copy of the prior year(s) New York State (NYS) income tax return(s). To obtain transcripts of prior year NYS tax returns and State **Form IT-215**, the applicant/participant should call the NYS Department of Taxation and Finance at (800) 462-8100.

For further information on retroactive eligibility, the applicant/participant should call the IRS at (800) 829-1040 for Federal EITC and the NYS Department of Taxation and Finance at (800) 462-8100 for State EITC.

Penalty for Fraud or Improper EITC Claims An improper claim resulting from reckless or intentional disregard of IRS rules and regulations may cause a denial of future EITC for two years; fraudulent claims may result in not being allowed to file for EITC for the next 10 years.

Child Tax Credit
New information The Child Tax Credit, worth up to \$1,000 for each qualifying child, is a nonrefundable credit used to reduce the amount of tax owed and may be claimed on the individual's Federal tax return. However, if the child tax credit exceeds the amount of tax owed, the taxpayer may claim the difference as an Additional Child Tax Credit, which is a refundable credit, and may be claimed by filing Federal **Form 8812: Additional Child Tax Credit**, with his/her Federal taxes.

Education Credits
New information There are two education credits that may be claimed for each eligible student by completing Federal **Form 8863: Education Credits (Hope and Lifetime Learning Credits)**:

- **Hope Credit:** This credit applies to the first two taxable years of postsecondary education. \$1,500 is the maximum credit per student that may be claimed.
- **Lifetime Learning Credit:** This credit is based on the total of qualified education expenses. The maximum credit is \$1,000 per year.

Free Tax Assistance Free tax assistance centers are provided in various locations in all five boroughs.

REQUIRED ACTION

Workers at Job Centers and NPA FS Offices must inform all potentially eligible applicants/participants about the availability of EITC, CTC and education credits and advise them to seek further information and guidance by utilizing the following resources:

- Internal Revenue Service/Volunteer Income Tax Assistance (VITA) at (800) 829-1040
- New York State Taxpayer Information at (800) 225-5829
- Department of Consumer Affairs at (212) 487-4444

See PB #05-142-OPE

In addition, the Department of Consumer Affairs EITC brochure "Your EITC Money is Waiting for You!" and the VITA Site Information Directory (see **Attachment A**) must be given to applicants/participants during any applicant/participant contact. The brochure provides information on the tax benefits of the EITC while the directory contains a listing of VITA sites throughout New York City. The VITA Site Information Directory will be sent to Job Centers and NPA FS Offices under separate cover.

PROGRAM IMPLICATIONS

Model Office Implications

There are no Model Office implications.

Paperless Office System (POS) Implications

There are no POS implications.

Food Stamp Implications

Federal and State EITC are excluded as Food Stamp income but not excluded as a Food Stamp resource.

Medicaid Implications

EITC is not counted as income for Medicaid and is not counted as a resource for Medicaid in the month the EITC payment is received or in the following month.

LIMITED ENGLISH SPEAKING ABILITY (LESA) AND HEARING-IMPAIRED IMPLICATIONS For Limited English Speaking Ability (LESA) applicants/participants, make sure to obtain appropriate interpreter services in accordance with Policy Directive #05-37-OPE. For hearing-impaired applicants/participants, make sure to obtain appropriate interpreter services in accordance with Policy Directive #05-40-OPE.

FAIR HEARING IMPLICATIONS There are no Fair Hearing implications.

REFERENCE 06-INF-01

RELATED ITEM PB #05-142-OPE

ATTACHMENTS

Please use Print on Demand to obtain copies of forms.

Attachment A VITA Site Information Directory
Attachment A (S) VITA Site Information Directory (Spanish)

**VITA SITE INFORMATION DIRECTORY
FREE TAX PREPARATION
JANUARY-APRIL 2006**

(1 of 10)

SITE NAME	SITE ADDRESS	OPENING AND CLOSING DATES	HOURS OPEN	INCOME LIMITS	OTHER LANGUAGES AVAILABLE	PHONE NUMBER	HANDICAPPED ACCESSIBLE
New York University	40 West 4th Street (Tisch Hall) at Greene Street New York, NY 10012-1106	January 30-April 11	Mon-Tues 11 AM-6 PM	Accepting clients who make \$40,000 with children and under \$20,000 without children		(917) 657-5029	Yes
Alianza Dominicana	2410 Amsterdam Avenue, 1st Fl. New York, NY 10033-7320	Opening date: January 25 Closing date not available	Mon-Thurs 9 AM-6:30 PM Sat 9 AM-12 PM	Accepting clients who make \$40,000 with children and under \$20,000 without children	Spanish	(212) 740-1960	Yes
Food Change - Food & Finance Center	248 Saint Nicholas Ave. (bet. 124th and 125th Streets) New York, NY 10027-4840	January 18-April 18	Mon-Thurs 9 AM-7 PM Fri-Sat 9 AM-5 PM Sun 12 PM-4 PM	Accepting clients who make \$40,000 with children and under \$20,000 without children		None available	No
Food Change - 1199 SEIU NBF	330 West 42nd Street, 9th Fl. (bet. 8th and 9th Avenues) New York, NY 10036-6902	January 23-April 18	Mon-Thurs 4 PM-7 PM Sat 10 AM-4 PM	Accepting clients who make \$40,000 with children and under \$20,000 without children	Spanish Chinese	None available	Yes
Food Change - Northern Manhattan Improvement Corporation	76 Wadsworth Ave. 2nd Fl. (bet. 176th and 177th Streets) New York, NY 10033-7049	January 23-April 18	Mon-Thurs 12 PM-7 PM Fri 12 PM-4 PM Sat 9 AM-5 PM	Accepting clients who make \$40,000 with children and without children	Spanish	None available	Yes
NYC f NAC - Union Settlement Credit Union	237 East 104th Street (bet. 2nd and 3rd Avenues) New York, NY 10029-5404	January 17-April 14	Tues-Thurs 4:30 PM-8 PM Sat 10 AM-4 PM Special Mons 1/23, 1/30, 2/6, 4/3 and 4/10 4:30 PM-8 PM	Accepting clients who make \$40,000 with children and under \$20,000 without children		(212) 828-6060	Yes

VITA SITE INFORMATION DIRECTORY
 FREE TAX PREPARATION
 JANUARY-APRIL 2006

(2 of 10)

SITE NAME	SITE ADDRESS	OPENING AND CLOSING DATES	HOURS OPEN	INCOME LIMITS	OTHER LANGUAGES AVAILABLE	PHONE NUMBER	HANDICAPPED ACCESSIBLE
NYC fNAC - SCAN La Guardia	307 East 116th Street (bet. 1st and 2nd Avenues) New York, NY 10029-1502	January 17-April 13	Jan 17-Feb 10 Tues-Thurs 12 PM-7 PM Feb 13-Mar 31 Tues, Thurs 12 PM-6 PM Apr 3-Apr 13 Tues-Thurs 12 PM-7 PM	Accepting clients who make \$40,000 with children and under \$20,000 without children		(212) 828-6060	Yes
Lower East Side People's Federal Credit Union	37 Avenue B (on the corner of East 3rd and Ave. B) New York, NY 10009-7441	January 17-April 15	Mon 12 PM-5 PM Tues-Wed 5 PM-8 PM Fri 5 PM-8 PM Sat 3 PM-7 PM	Accepting clients who make \$40,000 with children and under \$20,000 without children	Spanish Mandarin	(212) 529-8197	Yes
Lower East Side People's Federal Credit Union - Grand Street Settlement	80 Pitt Street New York, NY 10002-3516	January 17-April 15	Tues-Thurs 11 AM-3 PM	Accepting clients who make \$40,000 with children and under \$20,000 without children	Spanish Mandarin	(212) 529-8197	Yes

**VITA SITE INFORMATION DIRECTORY
FREE TAX PREPARATION
JANUARY-APRIL 2006**

(3 of 10)

SITE NAME	SITE ADDRESS	OPENING AND CLOSING DATES	HOURS OPEN	INCOME LIMITS	OTHER LANGUAGES AVAILABLE	PHONE NUMBER	HANDICAPPED ACCESSIBLE
Ariva - AHA Tax Center	161 East 106th Street (bet. Lexington & 3rd Avenues) New York, NY 10029	January 24-April 14	Mon-Wed 4:30 PM-6:30 PM Fri - by appt. only Sat 11 AM-4 PM		Spanish	(888) 876-1240	No
Hunter College	695 Park Avenue New York, NY 10021 (Room 1535; 15th Fl.)	February 13-April 17	Mon-Thurs 5 PM-9 PM Sat 10 AM-6 PM	Accepting clients who make \$40,000 with children and under \$20,000 without children	Russian Chinese Hindi Creole	(212) 772-5396	Yes
Pace University - Beta Alpha Psi VITA	One Pace Plaza 4th Fl. New York, NY 10038	February 17-April 14	Wed 1:30 PM-8 PM Fri 11 AM-5 PM Sat 10 AM-5 PM	Accepting clients who make \$40,000 with children and under \$20,000 without children	Spanish Russian Chinese Albanian	(212) 618-6598	Yes
SEEDCO - GMHC	119 West 24th Street New York, NY 10001	January 17-April 15	Mon-Fri 9 AM-5 PM (by appt. only)	Accepting clients who make \$40,000 with children and under \$20,000 without children		(212) 367-1018	No
SEEDCO - Henry Street Settlement	99 Essex Street New York, NY 10002	January 17-April 15	Mon-Fri 9 AM-5 PM (by appt. only)	Accepting clients who make \$40,000 with children and under \$20,000 without children		(212) 478-5400	No

**VITA SITE INFORMATION DIRECTORY
FREE TAX PREPARATION
JANUARY-APRIL 2006**

(4 of 10)

SITE NAME	SITE ADDRESS	OPENING AND CLOSING DATES	HOURS OPEN	INCOME LIMITS	OTHER LANGUAGES AVAILABLE	PHONE NUMBER	HANDICAPPED ACCESSIBLE
ACORN - Young Korean American Services and Education Center	136-19 41st Avenue 3rd Fl. Flushing, NY 11355	Opening date: January 16 Closing date not available	Mon, Wed, Fri 2 PM-6 PM	Accepting clients who make \$40,000 with children and under \$20,000 without children		None available	No
ACORN - Jimmy Meng Campaign Headquarters	135-29 Roosevelt Avenue, 3rd Fl. (off Main Street) Flushing, NY 11354	Opening date: January 25 Closing date not available	Tues-Fri 2 PM-6 PM Sat-Sun 12 PM-5 PM	Accepting clients who make \$40,000 with children and under \$20,000 without children		None available	No
ACORN - Monserrate Campaign Headquarters	40-53 99th Street Corona, NY 11368	Opening date: January 25 Closing date not available	Tues-Fri 2 PM-8 PM Sat-Sun 12 PM-5 PM	Accepting clients who make \$40,000 with children and under \$20,000 without children		None available	No
Food Change - Jackson Heights	40-04 73rd Street 3rd Fl. Woodside, NY 11377	January 23-April 18	Mon-Thurs 12 PM-7 PM Fri 12 PM-4 PM Sat 9 AM-5 PM	Accepting clients who make \$40,000 with children and under \$20,000 without children	Spanish	None available	No
Food Change - First Presbyterian Church	89-60 164th Street Jamaica, NY 11432	January 23-April 18	Mon-Thurs 12 PM-7 PM Fri 12 PM-4 PM Sat 9 AM-5 PM	Accepting clients who make \$40,000 with children and under \$20,000 without children	Spanish	None available	Yes

**VITA SITE INFORMATION DIRECTORY
FREE TAX PREPARATION
JANUARY-APRIL 2006**

(5 of 10)

SITE NAME	SITE ADDRESS	OPENING AND CLOSING DATES	HOURS OPEN	INCOME LIMITS	OTHER LANGUAGES AVAILABLE	PHONE NUMBER	HANDICAPPED ACCESSIBLE
Ocean Bay Community Development Corporation	443 Beach 54th St. Arvene, NY 11692	February 3-April 15		Accepting clients who make \$40,000 with children and under \$20,000 without children		(718) 945-8640	Yes
Benevolent Tax Professional Services - Rochdale Senior Center	169-35 137th Avenue Jamaica, NY 11434	February 15-April 12	Wed 1 PM-4:30 PM	Accepting clients who make \$40,000 with children and under \$20,000 without children		(718) 217-6111	No
Benevolent Tax Professional Services - The Saint Albans Public Library	191-05 Linden Blvd. Jamaica, NY 11412	March 16-April 10	Mon 2 PM-7 PM	Accepting clients who make \$40,000 with children and under \$20,000 without children		(718) 217-6111	No
ACORN - Soundview Community in Action	1217 Stratford Avenue, 2nd Fl. Bronx, NY 10472	Opening date: January 25 Closing date not available	Tues-Fri 2 PM-8 PM Sat-Sun 12 PM-5 PM	Accepting clients who make \$40,000 with children and under \$20,000 without children		None available	No

**VITA SITE INFORMATION DIRECTORY
FREE TAX PREPARATION
JANUARY-APRIL 2006**

(6 of 10)

SITE NAME	SITE ADDRESS	OPENING AND CLOSING DATES	HOURS OPEN	INCOME LIMITS	OTHER LANGUAGES AVAILABLE	PHONE NUMBER	HANDICAPPED ACCESSIBLE
ACORN - Christ the King Church	141 Marcy Place (off the Grand Concourse) Bronx, NY 10452	Opening date: January 25 Closing date not available	Tues 2 PM-8 PM Thurs 2 PM-6:30 PM Sat 12 PM-5 PM Sun 10:30 AM-3:30 PM	Accepting clients who make \$40,000 with children and under \$20,000 without children		None available	No
Food Change - 1199 SEIU Training Center	2514 Creston Avenue Bronx, NY 10468	January 18-April 14	Mon-Thurs 12 PM-7 PM Fri 12 PM-4 PM Sat 9 AM-5 PM Sun 12 PM-4 PM	Accepting clients who make \$40,000 with children and under \$20,000 without children	Spanish	None available	Yes
Food Change - SOBRO	555 Bergen Avenue 3rd Fl. Bronx, NY 10455	January 25-April 18	Mon-Thurs 12 PM-7 PM Fri 12 PM-4 PM Sat 9 AM-5 PM	Accepting clients who make \$40,000 with children and under \$20,000 without children	Spanish	None available	Yes

**VITA SITE INFORMATION DIRECTORY
FREE TAX PREPARATION
JANUARY-APRIL 2006**

(7 of 10)

SITE NAME	SITE ADDRESS	OPENING AND CLOSING DATES	HOURS OPEN	INCOME LIMITS	OTHER LANGUAGES AVAILABLE	PHONE NUMBER	HANDICAPPED ACCESSIBLE
Ariva - Bronx Tax Center	69 East 167th Street, 2nd Fl. Bronx, NY 10452	January 24-April 14	Tues-Thurs 4 PM-7 PM Sat 10 AM-4 PM	Accepting clients who make \$40,000 with children and under \$20,000 without children	Spanish French	(718) 292-2983	No
ACORN - You Gotta Believe!	1728 Mermaid Ave. Brooklyn, NY 11224	Opening date: January 25 Closing date not available	Thurs-Fri 2 PM-8 PM Sat 12 PM-5 PM Sun 3 PM-7 PM	Accepting clients who make \$40,000 with children and under \$20,000 without children		None available	No
ACORN - Kevin Parker's Campaign Headquarters	2317 Glenwood Road Brooklyn, NY 11210	Opening date: January 25 Closing date not available	Tues-Fri 2 PM-8 PM Sat-Sun 12 PM-5 PM	Accepting clients who make \$40,000 with children and under \$20,000 without children		None available	No
ACORN - MHANY Store Front	447 New Lots Ave. Brooklyn, NY 11207	Opening date: January 25 Closing date not available	Tues-Fri 3 PM-8 PM Sat-Sun 12 PM-5 PM	Accepting clients who make \$40,000 with children and under \$20,000 without children		None available	Yes
ACORN - El Puento	277 Roebing Street (bet. South 2nd and South 3rd Street) Brooklyn, NY 11211-5403	Opening date: January 25 Closing date not available	Thurs-Fri 2 PM-8 PM Sat-Sun 12 PM-5 PM	Accepting clients who make \$40,000 with children and under \$20,000 without children		None available	Yes

VITA SITE INFORMATION DIRECTORY
FREE TAX PREPARATION
JANUARY-APRIL 2006

(8 of 10)

SITE NAME	SITE ADDRESS	OPENING AND CLOSING DATES	HOURS OPEN	INCOME LIMITS	OTHER LANGUAGES AVAILABLE	PHONE NUMBER	HANDICAPPED ACCESSIBLE
ACORN -- Visibility Consulting Services, Inc.	1626A Bedford Ave. Brooklyn, NY 11225	Opening date: January 25 Closing date not available	Thurs-Fri 2 PM-8 PM Sat-Sun 12 PM-5 PM	Accepting clients who make \$40,000 with children and under \$20,000 without children		None available	Yes
Food Change -- Bed-Stuy Restoration	1368 Fulton Street (inside courtyard of Bed-Stuy Restoration) Brooklyn, NY 11216	January 23-April 18	Mon-Thurs 12 PM-7 PM Fri 12 PM-4 PM Sat 9 AM-5 PM	Accepting clients who make \$40,000 with children and under \$20,000 without children	Spanish	None available	Yes
Food Change -- Independence Community Bank	195 Montague Street (Independence Bank Building, 4th Fl.) Brooklyn, NY 11201	January 19-April 18	Mon-Thurs 12 PM-7 PM Fri 12 PM-4 PM Sat 9 AM-5 PM Sun 12 PM-4 PM	Accepting clients who make \$40,000 with children and under \$20,000 without children	Spanish Chinese Russian	None available	Yes
Food Change -- Center for Family Life	5505 Fourth Avenue Brooklyn, NY 11220	January 23-April 18	Mon-Thurs 12 PM-7 PM Fri 12 PM-4 PM Sat 9 AM-5 PM	Accepting clients who make \$40,000 with children and under \$20,000 without children	Spanish Chinese Russian	None available	Yes

VITA SITE INFORMATION DIRECTORY
FREE TAX PREPARATION
JANUARY-APRIL 2006

(9 of 10)

SITE NAME	SITE ADDRESS	OPENING AND CLOSING DATES	HOURS OPEN	INCOME LIMITS	OTHER LANGUAGES AVAILABLE	PHONE NUMBER	HANDICAPPED ACCESSIBLE
NYC f NAC - Brooklyn Cooperative Federal Credit Union	1474 Myrtle Avenue Brooklyn, NY 11237	January 17-April 15	Tues 6 PM-9 PM Wed--Thurs 11 AM-9 PM Fri-Sat 11 AM-5 PM	Accepting clients who make \$40,000 with children and under \$20,000 without children	Spanish	None available	Yes
SEEDCO - Brooklyn Bureau of Community Service	285 Schermerhorn St. Brooklyn, NY 11217	February 1-April 14	Mon-Fri 9 AM-5 PM (by appt. only)	Accepting clients who make \$40,000 with children and under \$20,000 without children	Spanish	(718) 310-5600	No
SEEDCO - Cypress Hills Local Development Corp.	2836 Fulton Street Brooklyn, NY 11207	January 17-April 14	Mon-Fri 9 AM-5 PM (by appt. only)	Accepting clients who make \$40,000 with children and under \$20,000 without children		(718) 647-8477	No
SEEDCO - St. Nicholas Neighborhood Preservation Corporation	545 Broadway Brooklyn, NY 11206	January 17-April 14	Mon-Thurs 9 AM-8:30 PM (by appt. only)	Accepting clients who make \$40,000 with children and under \$20,000 without children	Spanish	(718) 302-2057	No
Community Tax Aid, Inc. - Wartburg Lutheran Home for the Aged	50 Sheffield Street Brooklyn, NY 11207	This site is only open on the following dates: February 18, 25 March 4, 11, 25 April 1, 8, 15	Call for information	Accepting clients who make \$40,000 with children and under \$20,000 without children		(718) 345-2273	No

VITA SITE INFORMATION DIRECTORY
FREE TAX PREPARATION
JANUARY-APRIL 2006

(10 of 10)

SITE NAME	SITE ADDRESS	OPENING AND CLOSING DATES	HOURS OPEN	INCOME LIMITS	OTHER LANGUAGES AVAILABLE	PHONE NUMBER	HANDICAPPED ACCESSIBLE
Food Change - Staten Island Bank and Trust	15 Hyatt Street Staten Island, NY 10301	January 23-April 18	Mon-Thurs 12 PM-7 PM Fri 12 PM-4 PM Sat 9 AM-5 PM	Accepting clients who make \$40,000 under \$20,000 without children	Spanish	None available	No

SAMPLE

**DIRECTORIO INFORMATIVO DE LOCALES DE VITA
PREPARACIÓN DE IMPUESTOS GRATUITA
ENERO-ABRIL 2006**

NOMBRE DEL LOCAL	DIRECCIÓN DEL LOCAL	FECHAS DE APERTURA Y CIERRE	HORAS DE TRABAJO	LÍMITES DE INGRESO	OTROS IDIOMAS DISPONIBLES	NÚMERO DE TELÉFONO	ACCESIBLE PARA INCAPACITADOS
New York University	40 West 4th Street (Tisch Hall) en Greene Street New York, NY 10012-1106	Enero 30-Abril 11	Lun-Mar 11 AM-6 PM	Se aceptan los clientes quienes ganan \$40,000 con niños y menos de \$20,000 sin niños		(917) 657-5029	SI
Alianza Dominicana	2410 Amsterdam Avenue, 1er Piso New York, NY 10033-7320	Fecha de apertura: Enero 25 Fecha de cierre no disponible	Lun-Jue 9 AM-6:30 PM Sab 9 AM-12 PM	Se aceptan los clientes quienes ganan \$40,000 con niños y menos de \$20,000 sin niños	Español	(212) 740-1960	SI
Food Change - Food & Finance Center	248 Saint Nicholas Ave. (entre 124th y 125th Streets) New York, NY 10027-4840	Enero 18-Abril 18	Lun-Jue 9 AM-7 PM Vier-Sab 9 AM-5 PM Dorn 12 PM-4 PM	Se aceptan los clientes quienes ganan \$40,000 con niños y menos de \$20,000 sin niños		No disponible	No
Food Change - 1199 SEIU NBF	330 West 42nd Street, 9no Piso (entre 8th y 9th Avenues) New York, NY 10036-6902	Enero 23-Abril 18	Lun-Jue 4 PM-7 PM Sab 10 AM-4 PM	Se aceptan los clientes quienes ganan \$40,000 con niños y menos de \$20,000 sin niños	Español Chino	No disponible	SI
Food Change - Northern Manhattan Improvement Corporation	76 Wadsworth Ave. 2do Piso (entre 176th y 177th Streets) New York, NY 10033-7049	Enero 23-Abril 18	Lun-Jue 12 PM-7 PM Vier 12 PM-4 PM Sab 9 AM-5 PM	Se aceptan los clientes quienes ganan \$40,000 con niños y menos de \$20,000 sin niños	Español	No disponible	SI
NYC f NAC - Union Settlement Credit Union	237 East 104th Street (entre 2nd y 3rd Avenues) New York, NY 10029-5404	Enero 17-Abril 14	Mar-Jue 4:30 PM-8 PM Sab 10 AM-4 PM Lunes Especiales 1/23, 1/30, 2/6, 4/3 y 4/10 4:30 PM-8 PM	Se aceptan los clientes quienes ganan \$40,000 con niños y menos de \$20,000 sin niños		(212) 828-6060	SI

**DIRECTORIO INFORMATIVO DE LOCALES DE VITA
PREPARACIÓN DE IMPUESTOS GRATUITA
ENERO-ABRIL 2006**

(2 de 10)

NOMBRE DEL LOCAL	DIRECCIÓN DEL LOCAL	FECHAS DE APERTURA Y CIERRE	HORAS DE TRABAJO	LÍMITES DE INGRESO	OTROS IDIOMAS DISPONIBLES	NÚMERO DE TELÉFONO	ACCESIBLE PARA INCAPACITADOS
NYC f NAC - SCAN La Guardia	307 East 116th Street (entre 1st y 2nd Avenues) New York, NY 10029-1502	Enero 17-Abril 13	Enero 17-Feb 10 Mar-Jue 12 PM-7 PM Feb 13-Mar 31 Mar, Jue 12 PM-6 PM Abril 3-Abril 13 Mar-Jue 12 PM-7 PM	Se aceptan los clientes quienes ganan \$40,000 con niños y menos de \$20,000 sin niños		(212) 828-6060	Sí
Lower East Side People's Federal Credit Union	37 Avenue B (en la esquina de East 3rd y Ave. B) New York, NY 10009-7441	Enero 17-Abril 15	Lun 12 PM-5 PM Mar-Mier 5 PM-8 PM Mar 5 PM-8 PM Sab 3 PM-7 PM	Se aceptan los clientes quienes ganan \$40,000 con niños y menos de \$20,000 sin niños	Español Mandarín	(212) 529-8197	Sí
Lower East Side People's Federal Credit Union - Grand Street Settlement	80 Pitt Street New York, NY 10002-3516	Enero 17-Abril 15	Mar-Jue 11 AM-3 PM	Se aceptan los clientes quienes ganan \$40,000 con niños y menos de \$20,000 sin niños	Español Mandarín	(212) 529-8197	Sí

**DIRECTORIO INFORMATIVO DE LOCALES DE VITA
PREPARACIÓN DE IMPUESTOS GRATUITA
ENERO-ABRIL 2006**

(3 de 10)

NOMBRE DEL LOCAL	DIRECCIÓN DEL LOCAL	FECHAS DE APERTURA Y CIERRE	HORAS DE TRABAJO	LÍMITES DE INGRESO	OTROS IDIOMAS DISPONIBLES	NÚMERO DE TELÉFONO	ACCESIBLE PARA INCAPACITADOS
Ahva -- AHA Tax Center	161 East 106th Street (entre Lexington y 3rd Avenues) New York, NY 10029	Enero 24-Abril 14	Lun-Mier 4:30 PM-6:30 PM Vier-sólo con cita Sab 11 AM-4 PM		Español	(888) 876-1240	No
Hunter College	695 Park Avenue New York, NY 10021 (Sala 1535; 15vo Piso)	Febrero 13-Abril 17	Lun-Lue 5 PM-9 PM Sab 10 AM-6 PM	Se aceptan los clientes quienes ganan \$40,000 con niños y menos de \$20,000 sin niños	Ruso Chino Hindi Criollo	(212) 772-5396	Si
Pace University -- Beta Alpha Psi VITA	One Pace Plaza 4to Piso New York, NY 10038	Febrero 17-Abril 14	Mier 1:30 PM-8 PM Vier 11 AM-5 PM Sab 10 AM-5 PM	Se aceptan los clientes quienes ganan \$40,000 con niños y menos de \$20,000 sin niños	Español Ruso Chino Albano	(212) 618-6598	Si
SEEDCO -- GMHC	119 West 24th Street New York, NY 10001	Enero 17-Abril 15	Lun-Vier 9 AM-5 PM (sólo con cita)	Se aceptan los clientes quienes ganan \$40,000 con niños y menos de \$20,000 sin niños		(212) 367-1018	No
SEEDCO -- Henry Street Settlement	99 Essex Street New York, NY 10002	Enero 17-Abril 15	Lun-Vier 9 AM-5 PM (sólo con cita)	Se aceptan los clientes quienes ganan \$40,000 con niños y menos de \$20,000 sin niños		(212) 478-5400	No

**DIRECTORIO INFORMATIVO DE LOCALES DE VITA
PREPARACIÓN DE IMPUESTOS GRATUITA
ENERO-ABRIL 2006**

(4 de 10)

NOMBRE DEL LOCAL	DIRECCIÓN DEL LOCAL	FECHAS DE APERTURA Y CIERRE	HORAS DE TRABAJO	LÍMITES DE INGRESO	OTROS IDIOMAS DISPONIBLES	NÚMERO DE TELÉFONO	ACCESIBLE PARA INCAPACITADOS
ACORN -- Young Korean American Services and Education Center	136-19 41st Avenue 3er Piso Flushing, NY 11355	Fecha de apertura: Enero 16 Fecha de cierre no disponible	Lun, Mier, Vier 2 PM-6 PM	Se aceptan los clientes quienes ganan \$40,000 con niños y menos de \$20,000 sin niños		No disponible	No
ACORN -- Jimmy Meng Campaign Headquarters	135-29 Roosevelt Avenue, 3er Piso (cerca de Main Street) Flushing, NY 11354	Fecha de apertura: Enero 25 Fecha de cierre no disponible	Mar-Vier 2 PM-6 PM Sab-Dom 12 PM-5 PM	Se aceptan los clientes quienes ganan \$40,000 con niños y menos de \$20,000 sin niños		No disponible	No
ACORN -- Monserrate Campaign Headquarters	40-53 99th Street Corona, NY 11368	Fecha de apertura: Enero 25 Fecha de cierre no disponible	Mar-Vier 2 PM-8 PM Sab-Dom 12 PM-6 PM	Se aceptan los clientes quienes ganan \$40,000 con niños y menos de \$20,000 sin niños		No disponible	No
Food Change -- Jackson Heights	40-04 73rd Street 3er Piso Woodside, NY 11377	Enero 23-Abril 18	Lun-Jue 12 PM-7 PM Vier 12 PM-4 PM Sab 9 AM-5 PM	Se aceptan los clientes quienes ganan \$40,000 con niños y menos de \$20,000 sin niños	Español	No disponible	No
Food Change -- First Presbyterian Church	89-60 164th Street Jamaica, NY 11432	Enero 23-Abril 18	Lun-Jue 12 PM-7 PM Vier 12 PM-4 PM Sab 9 AM-5 PM	Se aceptan los clientes quienes ganan \$40,000 con niños y menos de \$20,000 sin niños	Español	No disponible	Si

**DIRECTORIO INFORMATIVO DE LOCALES DE VTA
PREPARACIÓN DE IMPUESTOS GRATUITA
ENERO-ABRIL 2006**

NOMBRE DEL LOCAL	DIRECCIÓN DEL LOCAL	FECHAS DE APERTURA Y CIERRE	HORAS DE TRABAJO	LÍMITES DE INGRESO	OTROS IDIOMAS DISPONIBLES	NÚMERO DE TELÉFONO	ACCESIBLE PARA INCAPACITADOS
Ocean Bay Community Development Corporation	443 Beach 54th St. Arvene, NY 11692	Febrero 3-Abril 15		Se aceptan los clientes quienes ganan \$40,000 con niños y menos de \$20,000 sin niños		(718) 945-8640	SI
Benevolent Tax Professional Services – Rochdale Senior Center	169-35 137th Avenue Jamaica, NY 11434	Febrero 15-Abril 12	Mier 1 PM-4:30 PM	Se aceptan los clientes quienes ganan \$40,000 con niños y menos de \$20,000 sin niños		(718) 217-6111	No
Benevolent Tax Professional Services – The Saint Albans Public Library	191-05 Linden Blvd. Jamaica, NY 11412	Marzo 16-Abril 10	Lun 2 PM-7 PM	Se aceptan los clientes quienes ganan \$40,000 con niños y menos de \$20,000 sin niños		(718) 217-6111	No
ACORN – Soundview Community in Action	1217 Stratford Avenue, 2do Piso Bronx, NY 10472	Fecha de apertura: Enero 25 Fecha de cierre no disponible	Mar-Vier 2 PM-8 PM Sab-Dom 12 PM-5 PM	Se aceptan los clientes quienes ganan \$40,000 con niños y menos de \$20,000 sin niños		No disponible	No

**DIRECTORIO INFORMATIVO DE LOCALES DE VITA
PREPARACIÓN DE IMPUESTOS GRATUITA
ENERO-ABRIL 2006**

(6 de 10)

NOMBRE DEL LOCAL	DIRECCIÓN DEL LOCAL	FECHAS DE APERTURA Y CIERRE	HORAS DE TRABAJO	LÍMITES DE INGRESO	OTROS IDIOMAS DISPONIBLES	NÚMERO DE TELÉFONO	ACCESIBLE PARA INCAPACITADOS
ACORN – Christ the King Church	141 Marcy Place (cerca de Grand Concourse) Bronx, NY 10452	Fecha de apertura: Enero 25 Fecha de cierre no disponible	Mar 2 PM-8 PM Jue 2 PM-6:30 PM Sab 12 PM-5 PM Dom 10:30 AM-3:30 PM	Se aceptan los clientes quienes ganan \$40,000 con niños y menos de \$20,000 sin niños		No disponible	No
Food Change – 1199 SEIU Training Center	2514 Creston Avenue Bronx, NY 10468	Enero 18-Abril 14	Lun-Jue 12 PM-7 PM Vier 12 PM-4 PM Sab 9 AM-5 PM Dom 12 PM-4 PM	Se aceptan los clientes quienes ganan \$40,000 con niños y menos de \$20,000 sin niños	Español	No disponible	Sí
Food Change – SOBRO	555 Bergen Avenue 3er Piso Bronx, NY 10455	Enero 23-Abril 18	Lun-Jue 12 PM-7 PM Vier 12 PM-4 PM Sab 9 AM-5 PM	Se aceptan los clientes quienes ganan \$40,000 con niños y menos de \$20,000 sin niños	Español	No disponible	Sí

**DIRECTORIO INFORMATIVO DE LOCALES DE VITA
PREPARACIÓN DE IMPUESTOS GRATUITA
ENERO-ABRIL 2006**

NOMBRE DEL LOCAL	DIRECCIÓN DEL LOCAL	FECHAS DE APERTURA Y CIERRE	HORAS DE TRABAJO	LÍMITES DE INGRESO	OTROS IDIOMAS DISPONIBLES	NÚMERO DE TELÉFONO	ACCESIBLE PARA INCAPACITADOS
Anita - Bronx Tax Center	69 East 167th Street, 2do Piso Bronx, NY 10452	Enero 24-Abril 14	Mar-Jue 4 PM-7 PM Sab 10 AM-4 PM	Se aceptan los clientes quienes ganan \$40,000 con niños y menos de \$20,000 sin niños	Español Francés	(718) 292-2983	No
ACORN - You Gotta Believe!	1728 Mermaid Ave. Brooklyn, NY 11224	Fecha de apertura: Enero 25 Fecha de cierre no disponible	Jue-Vier 2 PM-8 PM Sab 12 PM-5 PM Dom 3 PM-7 PM	Se aceptan los clientes quienes ganan \$40,000 con niños y menos de \$20,000 sin niños		No disponible	No
ACORN - Kevin Parker's Campaign Headquarters	2917 Glenwood Road Brooklyn, NY 11210	Fecha de apertura: Enero 25 Fecha de cierre no disponible	Jue-Vier 2 PM-8 PM Sab-Dom 12 PM-5 PM	Se aceptan los clientes quienes ganan \$40,000 con niños y menos de \$20,000 sin niños		No disponible	No
ACORN - MHANY Store Front	447 New Lots Ave. Brooklyn, NY 11207	Fecha de apertura: Enero 25 Fecha de cierre no disponible	Mar-Vier 3 PM-8 PM Sab-Dom 12 PM-5 PM	Se aceptan los clientes quienes ganan \$40,000 con niños y menos de \$20,000 sin niños		No disponible	Sí
ACORN - El Puente	277 Roebling Street (entre South 2nd y South 3rd Street) Brooklyn, NY 11211-5403	Fecha de apertura: Enero 25 Fecha de cierre no disponible	Jue-Vier 2 PM-8 PM Sab-Dom 12 PM-5 PM	Se aceptan los clientes quienes ganan \$40,000 con niños y menos de \$20,000 sin niños		No disponible	Sí

**DIRECTORIO INFORMATIVO DE LOCALES DE VITA
PREPARACIÓN DE IMPUESTOS GRATUITA
ENERO-ABRIL 2006**

(8 de 10)

NOMBRE DEL LOCAL	DIRECCIÓN DEL LOCAL	FECHAS DE APERTURA Y CIERRE	HORAS DE TRABAJO	LÍMITES DE INGRESO	OTROS IDIOMAS DISPONIBLES	NÚMERO DE TELÉFONO	ACCESIBLE PARA INCAPACITADOS
ACORN - Visibility Consulting Services, Inc.	1626A Bedford Ave. Brooklyn, NY 11225	Fecha de apertura: Enero 25 Fecha de cierre no disponible	Jue-Vier. 2 PM-8 PM Sab-Dom 12 PM-5 PM	Se aceptan los clientes quienes ganan \$40,000 con niños y menos de \$20,000 sin niños		No disponible	Sí
Food Change - Bed-Stuy Restoration	1368 Fulton Street (adentro del patio de Bed-Stuy Restoration) Brooklyn, NY 11216	Enero 23-Abril 18	Lun-Jue 12 PM-7 PM Vier 12 PM-4 PM Sab 9 AM-5 PM	Se aceptan los clientes quienes ganan \$40,000 con niños y menos de \$20,000 sin niños	Español	No disponible	Sí
Food Change - Independence Community Bank	195 Montague Street (Independence Bank Building, 4to Piso) Brooklyn, NY 11201	Enero 19-Abril 18	Lun-Jue 12 PM-7 PM Vier 12 PM-4 PM Sab 9 AM-5 PM Dom 12 PM-4 PM	Se aceptan los clientes quienes ganan \$40,000 con niños y menos de \$20,000 sin niños	Español Chino Ruso	No disponible	Sí
Food Change - Center for Family Life	5505 Fourth Avenue Brooklyn, NY 11220	Enero 23-Abril 18	Lun-Jue 12 PM-7 PM Vier 12 PM-4 PM Sab 9 AM-5 PM	Se aceptan los clientes quienes ganan \$40,000 con niños y menos de \$20,000 sin niños	Español Chino Ruso	No disponible	Sí

**DIRECTORIO INFORMATIVO DE LOCALES DE VITA
PREPARACIÓN DE IMPUESTOS GRATUITA
ENERO-ABRIL 2006**

NOMBRE DEL LOCAL	DIRECCIÓN DEL LOCAL	FECHAS DE APERTURA Y CIERRE	HORAS DE TRABAJO	LÍMITES DE INGRESO	OTROS IDIOMAS DISPONIBLES	NÚMERO DE TELÉFONO	ACCESIBLE PARA INCAPACITADOS
NYC f NAC – Brooklyn Cooperative Federal Credit Union	1474 Myrtle Avenue Brooklyn, NY 11237	Enero 17–Abril 15	Mar 6 PM–9 PM Mier–Jue 11 AM–9 PM Vier–Sab 11 AM–5 PM	Se aceptan los clientes quienes ganan \$40,000 con niños y menos de \$20,000 sin niños	Español	No disponible	SI
SEEDCO – Brooklyn Bureau of Community Service	285 Schermerhorn St. Brooklyn, NY 11217	Febrero 1–Abril 14	Lun–Vier 9 AM–5 PM (solo con cita)	Se aceptan los clientes quienes ganan \$40,000 con niños y menos de \$20,000 sin niños	Español	(718) 310-5600	No
SEEDCO – Cypress Hills Local Development Corp.	2836 Fulton Street Brooklyn, NY 11207	Enero 17–Abril 14	Lun–Vier 9 AM–5 PM (solo con cita)	Se aceptan los clientes quienes ganan \$40,000 con niños y menos de \$20,000 sin niños		(718) 647-8477	No
SEEDCO – St. Nicholas Neighborhood Preservation Corporation	545 Broadway Brooklyn, NY 11206	Enero 17–Abril 14	Lun–Jue 9 AM–8:30 PM (solo con cita)	Se aceptan los clientes quienes ganan \$40,000 con niños y menos de \$20,000 sin niños	Español	(718) 302-2057	No
Community Tax Aid, Inc. – Wartburg Lutheran Home for the Aged	50 Sheffield Street Brooklyn, NY 11207	Este local está abierto solo en las siguientes fechas: Febrero 18, 25 Marzo 4, 11, 25 Abril 1, 8, 15	Llame para más información	Se aceptan los clientes quienes ganan \$40,000 con niños y menos de \$20,000 sin niños		(718) 345-2273	No

**DIRECTORIO INFORMATIVO DE LOCALES DE VITA
PREPARACIÓN DE IMPUESTOS GRATUITA
ENERO-ABRIL 2006**

(10 de 10)

NOMBRE DEL LOCAL	DIRECCIÓN DEL LOCAL	FECHAS DE APERTURA Y CIERRE	HORAS DE TRABAJO	LÍMITES DE INGRESO	OTROS IDIOMAS DISPONIBLES	NÚMERO DE TELÉFONO	ACCESSIBLE PARA INCAPACITADOS
Food Change - Staten Island Bank and Trust	15 Hyatt Street Staten Island, NY 10301	Enero 23-Abril 18	Lun-Lue 12 PM-7 PM Vier 12 PM-4 PM Sab 9 AM-5 PM	Se aceptan los clientes quienes ganan \$40,000 con niños y menos de \$20,000 sin niños	Español	No disponible	No

SAMPLE