



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 #08-05-ELI

(This Policy Directive Obsoletes PD #99-56RR and PD #07-01-ELI)

EARNED INCOME TAX CREDIT (EITC) AND OTHER TAX CREDITS FOR TAX YEAR 2007

Date: February 1, 2008	Subtopic(s): Budgeting
AUDIENCE	The information in this policy directive is for staff in all Job Centers and Non-Cash Assistance (NCA) Food Stamp (FS) Centers. It is informational for all other staff.
POLICY	The Internal Revenue Service (IRS), New York State (NYS) and New York City (NYC) provide Federal, State, and City tax credits, respectively, to individuals and families with low or moderate income.
BACKGROUND	<p>There are several types of tax credits 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:</p> <ul style="list-style-type: none">• Federal EITC, New York State EITC and New York City EITC• Child Tax Credit• Child and Dependent Care Credit• Household Credit• Education Credits• Credit for Federal Telephone Excise Tax
Federal EITC, NYS EITC and NYC EITC	Individuals who qualify for the EITC and file Federal and State tax returns can receive benefits totaling more than \$6,300 in combined Federal, NYS, and NYC EITC. For example, a single parent earning up to \$37,783 and raising more than one child in his/her home may be eligible to receive up to \$6,366 in EITC.

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*

NYC full- and part-year residents who claimed the Federal EITC may also claim a NYC EITC. They must file (or have filed) a New York State income tax return to claim the NYC EITC. This credit is in addition to the New York State EITC. A New York State income tax **Form IT-215** must be completed and attached to the state income tax return in order to claim the NYC EITC. For tax year 2007, the NYC EITC is equal to five percent of the allowable Federal EITC. (For part-year residents, the amount of the credit is subject to proration.)

The maximum EITCs for tax year 2007 are:

Two or more children	\$4,716 (Federal) + \$1,414 (State) + \$236 (City) = \$6,366
One child	\$2,853 (Federal) + \$855 (State) + \$143 (City) = \$3,851
No children	\$428 (Federal) + \$128 (State) + \$21 (City) = \$578

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

Two or more qualifying children	\$37,783 (or \$39,783 if married filing jointly)
One qualifying child	\$33,241 (or \$35,241 if married filing jointly)
No qualifying children	\$12,590 (or \$14,590 if married filing jointly)

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.

Form W-5 must be submitted each year to continue receiving the Federal EITC Advance Payment.

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.
NYS and NYC Lump-Sum Year-End EITC	The NYS EITC and NYC EITC may only be received by filing a NYS tax return at the end of the year and claiming the State EITC and NYC EITC. There is no Advance Payment option for the State EITC or NYC EITC.
Retroactive EITC	An applicant/participant may be eligible for retroactive EITC, up to three years prior to the current tax year (tax years 2004, 2005, 2006). This applies to Federal, State and NYC EITC.
	In order to request retroactive Federal, State or NYC 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 amounts of the NYS EITC and NYC EITC are 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) 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 NYS EITC or NYC EITC.
Penalty for Fraudulent 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.
EITC for Child-Only Cases	In many households with child-only cases, where the payee is a grandparent or other relative, the payee is self-sufficient and also has earned income. The children in these cases often meet the definition of “qualifying children” for EITC, making the payee eligible to receive the EITC.

Child Tax Credits The Federal Child Tax Credit, worth up to \$1,000 for each qualifying child under age 17, 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.

The Empire State Child Credit is a credit for children ages 4 to 16. Taxpayers can claim a credit equal to the greater of \$100 times the number of children who qualify for the Federal Child Tax Credit or 33% of the taxpayer's Federal Child Tax Credit. State Form **IT-213** is used to claim the credit. A working family can claim the federal Child Tax Credit and the NYS Empire State Child Credit in addition to the EITCs.

Child and Dependent Care Credit Individuals who pay for child care so they can work or look for work may be able to claim some of these expenses as a credit on their Federal and State tax returns. Individuals must first qualify for the Federal credit before claiming the refundable State credit. The Federal credit may be claimed on the individual's Federal tax return, while the State credit may be claimed by filing State Form **IT-216**, Claim for Child and Dependent Care Credit.

Household Credit A Household Credit of up to \$90, plus up to \$15 for each Federal exemption claimed, is available to individuals who are married, a head of household or a qualifying widow/widower with a dependent child whose income is \$32,000 or less and who cannot be claimed as a dependent on another person's Federal return. Single filers with incomes up to \$28,000 can also qualify. NYC residents are eligible for an additional New York City Household Credit. These credits may be claimed directly on the NYS tax return.

Education Credits There are two Federal 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. \$1,650 is the maximum credit per student that may be claimed.
- **Lifetime Learning Credit:** This credit is available for students at any point in their postsecondary education. The maximum credit is \$2,000 for one household, regardless of the number of eligible students in the family.

In addition, a college tuition credit of up to \$400 is available to an eligible full-year resident of New York State if s/he paid qualified college tuition expenses to an institution of higher education on behalf of an eligible student. Alternatively, a New York college tuition itemized deduction may be claimed. This credit or deduction may be claimed on State Form **IT-272**, Claim for College Tuition Credit or Itemized Deduction.

REQUIRED ACTION

Workers at Job Centers and NCA FS Centers must inform all potentially eligible applicants/participants about the availability of these tax credits and advise them to seek further information and guidance by utilizing the free tax assistance centers provided in various locations in all five boroughs as well as the following resources:

- Internal Revenue Service/Volunteer Income Tax Assistance (VITA) at (800) 829-1040 or www.irs.gov
- New York State Taxpayer Information at (800) 225-5829
- Mayor’s Volunteer Center at (212) 788-7550
- Department of Consumer Affairs at (212) 487-4444
- New York City 311 Citizen Service Hotline at 311

In addition, the Department of Consumer Affairs (DCA) EITC palm card titled “EITC: It’s Your Money. Come and Get It!” (**Attachment A**) and the VITA Site Information Directory (**W-274BB**) must be given to applicants/participants during any applicant/participant contact. The palm card provides information on the tax benefits of the EITC; the directory contains a listing of VITA sites throughout New York City. The DCA EITC palm card will be sent to Job Centers and NCA FS Centers under separate cover.

Note: Use Print on Demand to obtain copies of the **W-274BB** until hard copies are delivered to your location.

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 income in the month they are received and as a resource as long as the EITC amount remains identifiable. For information regarding New York State's expansion of Food Stamp categorical eligibility, please see [PB #07-155-ELI](#).

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

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 [PD #06-12-OPE](#). For hearing-impaired applicants/participants, make sure to obtain appropriate interpreter services in accordance with [PD #06-13-OPE](#).

FAIR HEARING IMPLICATIONS There are no Fair Hearing implications.

REFERENCES 08-INF-01

RELATED ITEMS [CD #08-03](#)
[PB #08-12-ELI](#)
[PB #07-155-ELI](#)

ATTACHMENTS

 Please use Print on Demand to obtain copies of forms.

- Attachment A** EITC: It's Your Money. Come And Get It!
- W-274BB** VITA Site Information Directory (Rev. 2/1/08)
- W-274BB (S)** VITA Site Information Directory (Spanish) (Rev. 2/1/08)

ATTACHMENT A

THE NYC EITC COALITION SPONSORS

For a complete list of NYC EITC Coalition partners, please visit www.nyc.gov/eitc

EITC: IT'S YOUR MONEY. COME AND GET IT! DIAL 311

EITC: ES SU DINERO. ¡VENGA A BUSCARLO!

NYC
Michael Bloomberg
Mayor

Department of Consumer Affairs
Office of Financial Empowerment
Victoria White
Deputy Director

Center for Economic Opportunity
Victoria White
Deputy Director

SAMPLE

Earned Income Tax Credit (EITC) Frequently Asked Questions Spanish

The government owes ME money? The Earned Income Tax Credit (EITC) is a federal, state, and New York City refundable tax credit for qualifying working families and individuals. So, even though you don't owe the government, if you qualify, **THE GOVERNMENT OWES YOU!**

So, do I qualify? Regardless of whether your income is from full-time, part-time, or self-employment work, you likely qualify if:

- You have dependent children and your household income is less than \$40,000.
- You are age 25 through 64, have no children, and earn less than \$15,000.

How much money can I get back? Up to \$6,000! The average combined EITC credit is more than \$2,500—and you can file for three years back if you didn't claim the EITC before.

How do I get my money? Just file your taxes and claim the EITC. And claiming the EITC will usually not affect your eligibility for other benefits like food stamps, housing vouchers, public assistance, Supplemental Security Income (SSI), and Medicaid.

And someone will do my taxes for FREE? Yes, simply Dial 311 to learn where NYC EITC Coalition partners will prepare taxes for free for qualifying New Yorkers at locations in every borough.

How can I get my refund quickly? If you have a bank account and file electronically, you can arrange for direct deposit of your refund in as little as 10 business days. If you don't have a bank account yet, visit www.nyc.gov/eitc to learn about opening a low or no-fee account at a bank or credit union in your area.

¿El gobierno me debe dinero? El Crédito de Impuesto por Ingreso Ganado (EITC) es un crédito federal, estatal y de la Ciudad de Nueva York que es reembolsable para las personas y las familias trabajadoras que califican. Así que, ¡aunque usted no le debe al gobierno, si califica, **EL GOBIERNO LE DEBE A USTED!**

Entonces, ¿califico? Aunque su ingreso provenga de un trabajo de tiempo completo, de tiempo parcial o de su autoempleo, es posible que usted califique si:

- Usted tiene hijos dependientes y el ingreso de su hogar es menor de \$40,000.
- Su edad está entre 25 hasta 64 años, no tiene hijos, y gana menos de \$15,000.

¿Cuánto dinero puedo recibir? ¡Hasta \$6,000! El promedio del crédito combinado del EITC es de más de \$2,500—y usted puede solicitar por los tres años previos si no reclamó el EITC antes.

¿Cómo recibo mi dinero? Simplemente declare sus impuestos y reclame el EITC. Reclamar el EITC usualmente no afectará su elegibilidad para recibir otros beneficios como cupones de comida o vales de vivienda, asistencia pública, ingreso suplementario del seguro social (SSI), y Medicaid.

¿Y alguien puede preparar mis impuestos GRATIS? Sí. Simplemente Marque 311 para que se informe sobre dónde los socios de la Coalición NYC EITC preparan las declaraciones de impuestos gratis a los neoyorquinos que califican en todos los condados.







¿Cómo puedo recibir mi reembolso rápidamente? Si tiene una cuenta de banco y declara sus impuestos electrónicamente, usted puede gestionar un depósito directo para recibir su reembolso en tan solo 10 días laborables. Si usted no tiene una cuenta de banco todavía, visite la página www.nyc.gov/eitc para que aprenda cómo abrir una cuenta con tarifa baja o sin tarifa en un banco o unión de crédito en su zona.

NEW THIS YEAR: Ask your tax preparer about the New York City Child Care Tax Credit! If you earn \$30,000 or less and pay child care expenses for children three and under, you may qualify for this new local tax credit of up to \$1,733.

NUEVO ESTE AÑO: Pregúntele a su preparador de impuestos sobre el Crédito de Impuesto de Cuidados Infantiles de la Ciudad de Nueva York. Si usted gana \$30,000 o menos y cancela gastos de cuidado infantil para niños de tres años de edad o menos, es posible que califique para este nuevo crédito de impuesto local de hasta \$1,733.

Voluntary Income Tax Assistance (VITA) Site Information Directory
Free Tax Preparation
JANUARY – APRIL 2008







Manhattan VITA Sites

Site Name	Site Address	Train/Bus	Opening and Closing Dates*	Income Limits	Languages Available	Phone Number	Handicap Access
Baruch College	151 East 25th Street 1st Floor Lobby New York, NY 10010	Train: 1, 6, F, N, R to 23rd Street Station Bus: M1, M2, M3, M5, M6, M7, M15, M18, M101, M102	February 1 – April 11	Must earn under \$40,000 with children, or \$20,000 without children.	English	(347) 782-9930	
Community Tax Aid – Hudson Guild (Fulton Center)	119 Ninth Avenue New York, NY 10011	Train: A, C, E to 14th Street; L to 8th Avenue; 1 to 18th Street Bus: M11, M14A, M14D, M23, M2	February 14, 21, 28; March 6, 20, 27; April 3, 10	To qualify, clients with children must earn less than \$40,000. Clients without children must earn less than \$25,000. Families and individuals must have less than \$2,900 in interest, dividends, and capital gains.	English Spanish	(212) 613-3101	
Community Tax Aid – Union Settlement Association	237 East 104th Street New York, NY 10029 (between 2nd and 3rd Avenues)	Train: 6 to 103rd Avenue Bus: M15, M101, M102, M103, M106, M96	February 16, 23; March 1, 8, 15, 29; April 5, 12	To qualify, clients with children must earn less than \$40,000. Clients without children must earn less than \$25,000. Families and individuals must have less than \$2,900 in interest, dividends, and capital gains.	English Spanish	(212) 613-3101	
Community Tax Aid – Goddard Riverside Community Center	647 Columbus Avenue, New York, NY 10025	Train: 1, 2, 3 to 96th Street; B, C to 86th Street; Bus: M7, M10, M11, M86, M96, M104, M106	February 12, 19, 26; March 4, 18, 25; April 1, 8, 15 (by appointment only)	To qualify, clients with children must earn less than \$40,000. Clients without children must earn less than \$20,000.	English Spanish	(212) 799-9400	
Community Tax Aid – Housing Conservation Coordinators	777 Tenth Avenue (at 53rd Street) New York, NY 10019	Train: C, E to 50th Street; 1 to 50th Street and Broadway Bus: M50, M11, M31, M10, M104, M27, M20	February 13, 20, 27; March 5, 19, 26; April 2, 9	To qualify, clients with children must earn less than \$40,000. Clients without children must earn less than \$25,000. Families and individuals must have less than \$2,900 in interest, dividends, and capital gains.	English Spanish	(212) 613-3101	
FoodChange – Food and Finance Center	284 St. Nicholas Avenue, New York, NY 10027	Train: 2, 3, A, B, C, D to 125th Street	Opens January 2008	To qualify, clients with children must earn less than \$40,000. Clients without children must earn less than \$20,000. During the months of January and February, priority is being given to families with children over individuals. FoodChange sites in Harlem and Downtown Brooklyn will train filers to prepare their returns online at the sites. Filers must have an e-mail account. Beginning March 1 through April 15, filers will be able to file amended returns for the tax years 2006, 2005, and 2004.	English Chinese Spanish	(212) 665-8747	

*Please dial **311** for days, dates and hours of operation.

Voluntary Income Tax Assistance (VITA) Site Information Directory
Free Tax Preparation
JANUARY – APRIL 2008





Manhattan VITA Sites

Site Name	Site Address	Train/Bus	Opening and Closing Dates*	Income Limits	Languages Available	Phone Number	Handicap Access
FoodChange – Northern Manhattan Improvement Corporation	76 Wadsworth Avenue 2nd Floor New York, NY 10033	Train: 1, to 181st Street; A to 175th Street	Opens January 2008	To qualify, clients with children must earn less than \$40,000. Clients without children must earn less than \$20,000. During the months of January and February, priority is being given to families with children over individuals. FoodChange sites in Harlem and Downtown Brooklyn will train filers to prepare their returns online at the sites. Filers must have an e-mail account. Beginning March 1 through April 15, filers will be able to file amended returns for the tax years 2006, 2005, and 2004.	English Spanish	(212) 665-8747	
Hamilton Fish Park Library (Baruch College)	415 East Houston Street, New York, NY 10002		February 2 – April 12	To qualify, clients with children must earn less than \$40,000. Clients without children must earn less than \$20,000.	English Spanish	(646) 739-0864	No
Hunter College Accounting Society	695 Park Avenue Hunter West Building Room 1537 New York, NY 10021		February 2 – April 14	To qualify, clients (any filing status) must earn less than \$45,000. Families and individuals must have less than \$2,900 in interest and dividends (no capital gains). The site will not prepare Form 1040NR and Schedules C, D, E, F, and SE. The site does not file extensions or amendments.	English Spanish Russian	(212) 772-5445	
Lower East Side People's Federal Credit Union – Federal Credit Union	37 Avenue B (at East 3rd Street), New York, NY 10009	Train: J, Z to Delancey/Essex Street; V to 2nd Avenue	January 18 – April 15 (the only Tuesday site will be open during season)	To qualify, clients with children must earn less than \$40,000. Clients without children must earn less than \$20,000. This site accepts self-employed filers by appointment only.	English French Spanish	(212) 529-8197 ext. 25	
LESPFCU – Grand Street Settlement	80 Pitt Street (at Rivington Street) New York, NY 10009	Train: J, Z to Delancey/Essex Street; V to 2nd Avenue	January 22 – April 15	To qualify, clients with children must earn less than \$40,000. Clients without children must earn less than \$20,000. This site accepts self-employed filers by appointment only.	English Spanish	(212) 529-8197 ext. 25	
LESPFCU – Chinatown Manpower Project	70 Mulberry Street (at Bayard Street), New York, NY 10013		January 17 – April 12	Accepting families with children earning less than \$40,000 and individuals without children earning less than \$20,000.	English Chinese	(212) 529-8197 ext. 19 (English); (212) 571-1690 exts. 216, 229 or 230 (Chinese)	
New York Chinese Community Center (Baruch College)	62 Mott Street 2nd Floor New York, NY 10013		February 1 – April 13 (by appointment only)	To qualify, clients with children must earn less than \$40,000. Clients without children must earn less than \$20,000.	English Chinese	(212) 226-6280, (347) 782-9930	


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Manhattan VITA Sites

Site Name	Site Address	Train/Bus	Opening and Closing Dates*	Income Limits	Languages Available	Phone Number	Handicap Access
SEEDCO – Gay Men's Health Crisis	119 West 24th Street 11th Floor New York, NY 10011	Train: F, 1, to 23rd Street	January 22 – April 15 <i>(by appointment only)</i>	To qualify, clients with children must earn less than \$40,000. Clients without children must earn less than \$20,000.	English, Spanish (limited)	(212) 367-1015	
SEEDCO – Henry Street Settlement	99 Essex Street 3rd Floor New York, NY 10002	Train: F to Delancey	January 22 – April 15 <i>(by appointment only)</i>	To qualify, clients with children must earn less than \$40,000. Clients without children must earn less than \$20,000.	English Cantonese Mandarin Spanish	(212) 478-5400 exts. 214, 215, and 217	
Union Settlement Federal Credit Union – Carver Child Care Center	1565 Madison Avenue (at East 106th Street) New York, NY 10029		Opens January 15 <i>(by appointment only)</i>	To qualify, clients with children must earn less than \$40,000. Clients without children must earn less than \$20,000. After February 15, assistance is available for filers with ITINs, filers who are self-employed, and filers filing amended returns.	English Spanish	(917) 671-1000	
Union Settlement Federal Credit Union – SCAN La Guardia	307 East 116th Street New York, NY 10029	Train: 6 to 116th Street	Opens January 14 <i>(by appointment only)</i>	To qualify, clients with children must earn less than \$40,000. Clients without children must earn less than \$20,000. After February 15, assistance is available for filers with ITINs, filers who are self-employed, and filers filing amended returns.	English Spanish	(917) 671-1000	







Staten Island VITA Sites

Site Name	Site Address	Train/Bus	Opening and Closing Dates	Income Limits	Languages Available	Phone Number	Handicap Access
FoodChange – Staten Island Bank and Trust	15 Hyatt Street Staten Island, NY 10301	Train: Take the Staten Island Railway to Saint George station.	Opens January 2008	To qualify, clients with children must earn less than \$40,000. Clients without children must earn less than \$20,000. During the months of January and February, priority is being given to families with children over individuals. Filers must have an e-mail account. Beginning March 1 – April 15, filers will be able to file amended returns for the tax years 2007, 2006 and 2005.	English Spanish	(212) 665-8747	

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Brooklyn VITA Sites

Site Name	Site Address	Train/Bus	Opening and Closing Dates*	Income Limits	Languages Available	Phone Number	Handicap Access
Acorn – East New York Site	447 New Lots Avenue (between Vermont and Wyona Streets) Brooklyn, NY 11207	Train: L to New Lots Avenue	January 15 – April 15	To qualify, clients with children must earn less than \$40,000. Clients without children must earn less than \$20,000.	English Spanish	(718) 246-7900	
Brooklyn Cooperative Federal Credit Union – Bushwick Site	315 Grove Street Brooklyn, NY 11237	Train: M to Knickerbocker; L to Myrtle Wyckoff Avenue Bus: B54 to Myrtle and Knickerbocker	Opens January 23 <i>(by appointment only)</i>	To qualify, clients with children must earn less than \$40,000. Clients without children must earn less than \$20,000. After February 15, assistance is available for filers with ITINs, filers who are self-employed, and filers filing amended returns.	English Spanish	(917) 671-1000	
Brooklyn Cooperative Federal Credit Union – Bedford-Stuyvesant	750 Myrtle Avenue Brooklyn, NY 11205		Opens January 24 <i>(by appointment only)</i>	To qualify, clients with children must earn less than \$40,000. Clients without children must earn less than \$20,000. After February 15, assistance is available for filers with ITINs, filers who are self-employed, and filers filing amended returns.	English Spanish	(917) 671-1000	
Community Tax Aid – Flatbush Dutch Reform Church	890 Flatbush Avenue Brooklyn, NY 11226	Train: Q, F, 2 to Church Avenue Bus: B12, B16, B23, B35, B41, B44, B49	February 16, 23; March 1, 8, 22, 29; April 5, 12	To qualify, clients with children must earn less than \$40,000. Clients without children must earn less than \$25,000. Families and individuals must have less than \$2,900 in interest, dividends, and capital gains.	English Spanish	(212) 613-3101	
Community Tax Aid – Wartburg Lutheran Home for the Aged	50 Sheffield Street (at Atlantic Avenue) Brooklyn, NY 11207	Train: J to Alabama; A, C, L to Broadway Junction Bus: B12, B20, B83, Q24, Q56	February 16, 23; March 1, 8, 22, 29; April 5, 12	Accepting individuals earning less than \$25,000 and families with children earning less than \$35,000 with no more than \$2,800 in interest, dividends and capital gains.	English Spanish	(212) 613-3101	
FoodChange – Bedford-Stuyvesant Restoration Corporation	1368 Fulton Street (inside the courtyard of Bed-Stuy Restoration) Brooklyn, NY 11216	Train: A, C to Nostrand Avenue	Opens January 2008	To qualify, clients with children must earn less than \$40,000. Clients without children must earn less than \$20,000. During the months of January and February, priority is being given to families with children over individuals. FoodChange sites in Harlem and Downtown Brooklyn will train filers to prepare their returns online at the sites. Filers must have an e-mail account. Beginning March 1 through April 15, filers will be able to file amended returns for the tax years 2006, 2005, and 2004.	English Spanish	(212) 665-8747	

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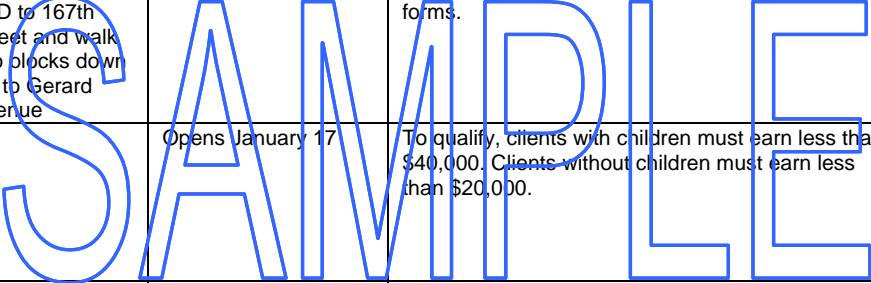


Brooklyn VITA Sites

Site Name	Site Address	Train/Bus	Opening and Closing Dates*	Income Limits	Languages Available	Phone Number	Handicap Access
FoodChange – Center for Family Life (Sunset Park)	5505 Fourth Avenue Brooklyn, NY 11220	Train: R to 53rd Street; N to 59th Street	Opens January 2008	To qualify, clients with children must earn less than \$40,000. Clients without children must earn less than \$20,000. During the months of January and February, priority is being given to families with children over individuals. FoodChange sites in Harlem and Downtown Brooklyn will train filers to prepare their returns online at the sites. Filers must have an e-mail account. Beginning March 1 through April 15, filers will be able to file amended returns for the tax years 2006, 2005, and 2004.	English Chinese Russian Spanish	(212) 665-8747	
FoodChange – Sovereign Bank (Downtown Brooklyn)	195 Montague Street (The Independence Bank Building) 4th Floor Brooklyn, NY 11201	Train: M, N, R to Court Street; 2, 3, 4, 5 to Borough Hall	Opens January 2008	To qualify, clients with children must earn less than \$40,000. Clients without children must earn less than \$20,000. During the months of January and February, priority is being given to families with children over individuals. FoodChange sites in Harlem and Downtown Brooklyn will train filers to prepare their returns online at the sites. Filers must have an e-mail account. Beginning March 1 through April 15, filers will be able to file amended returns for the tax years 2006, 2005, and 2004.	English Chinese Russian Spanish	(212) 665-8747	
Kingsbay YM-YWHA (Baruch College)	3495 Nostrand Avenue, Brooklyn, NY 11229		February 3 – April 13	To qualify, clients with children must earn less than \$40,000. Clients without children must earn less than \$20,000.	English Russian	(347) 251-5912	No
SEEDCO – Cypress Hills Local Development Corporation	2832 Fulton Street Brooklyn, NY 11207	Train: J to Van Siclen Avenue	January 22 – April 15	To qualify, clients with children must earn less than \$40,000. Clients without children must earn less than \$20,000.	English Spanish	(718) 647-8477 ext. 112, (718) 647-8049	
SEEDCO – St. Nicholas Neighborhood Preservation Corporation	545 Broadway Brooklyn, NY 11206	Train: G to Broadway; J, M to Lorimer	January 22 – April 15	To qualify, clients with children must earn less than \$40,000. Clients without children must earn less than \$20,000.	English French Spanish	(718) 302-2057 ext. 220, (718) 302-2200, ext. 203	

*Please dial **311** for days, dates and hours of operation.

Voluntary Income Tax Assistance (VITA) Site Information Directory
Free Tax Preparation
JANUARY – APRIL 2008




Bronx VITA Sites

Site Name	Site Address	Train/Bus	Opening and Closing Dates*	Income Limits	Languages Available	Phone Number	Handicap Access
ACORN – Soundview Community in Action	1217 Stratford Avenue 2nd Floor Bronx, NY 10472	Train: 4, B, D to 167th Street	January 15 – April 15	To qualify, clients with children must earn less than \$40,000. Clients without children must earn less than \$20,000.	English Creole Spanish	(718) 246-7900	
Ariva – Tax Center	69 E. 167th Street Bronx, NY 10452	Train: 4 to 167th Street and walk 1 block to Gerard Avenue; B, D to 167th Street and walk two blocks down hill to Gerard Avenue	January 19 – April 15	Clients who earn less than \$40,000 are accepted regardless of marital status or number of dependents. This site will also accept self-employed workers filing either Schedule C or Schedule C-EZ forms.	English Spanish French (limited)	(718) 292-2983	
Bethex Federal Credit Union – Main Branch	20 East 179th Street (Lower Level) Bronx, NY 10453		Opens January 17	To qualify, clients with children must earn less than \$40,000. Clients without children must earn less than \$20,000.	English	(718) 299-9100 ext.19	
Bethex Federal Credit Union – Mott Haven Branch	613 East 138th Street Bronx, NY 10454		Opens January 16	To qualify, clients with children must earn less than \$40,000. Clients without children must earn less than \$20,000.	English	(718) 292-9445	No
Community Tax Aid – Citizens Advice Bureau	2070 Grand Concourse (Burnside Avenue) Bronx, NY 10457		Train: D to Tremont Avenue; 4 to Burnside Avenue Bus: BX1, BX2, BX32, BX36, BX40, BX42, BX41	February 16, 23; March 1, 8, 22, 29; April 5, 12, 2008 (by appointment only)	To qualify, clients with children must earn less than \$40,000. Clients without children must earn less than \$25,000. Families and individuals must have less than \$2,900 in interest, dividends, and capital gains.	English Spanish	(718) 731-0720
Community Tax Aid – South Bronx Action Group, Inc.	384 East 149th Street 2nd Floor Bronx, NY 10455	Train: 2 to 3rd Avenue; 5 to 149th Street Bus: BX2, BX4, BX19, BX15, BX41, BX21, BX32, BX55	February 16, 23; March 1, 8, 22, 29; April 5, 12	To qualify, clients with children must earn less than \$40,000. Clients without children must earn less than \$25,000. Families and individuals must have less than \$2,900 in interest, dividends, and capital gains.	English Spanish	(212) 613-3101	

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Voluntary Income Tax Assistance (VITA) Site Information Directory
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Bronx VITA Sites

Site Name	Site Address	Train/Bus	Opening and Closing Dates*	Income Limits	Languages Available	Phone Number	Handicap Access
FoodChange – Morris Senior Center	80 East 181st Street Bronx, NY 10453 (in the basement)	Train: 4 to Burnside Avenue	Opens January 18	To qualify, clients with children must earn less than \$40,000. Clients without children must earn less than \$20,000. During the months of January and February, priority is being given to families with children over individuals. FoodChange sites in Harlem and Downtown Brooklyn will train filers to prepare their returns online at the sites. Filers must have an e-mail account. Beginning March 1 through April 15, filers will be able to file amended returns for the tax years 2006, 2005, and 2004.	English Spanish	(212) 665-8747	
FoodChange/ SEEDCO – South Bronx Economic Development Corporation (SOBRO)	555 Bergen Avenue Bronx, NY 10455	Train: 2 to 148 Street; 5 to 3rd Avenue	Opens January 2008 SEEDCO (by appointment only)	To qualify, clients with children must earn less than \$40,000. Clients without children must earn less than \$20,000. FoodChange – During the months of January and February, priority is being given to families with children over individuals. FoodChange sites in Harlem and Downtown Brooklyn will train filers to prepare their returns online at the sites. Filers must have an e-mail account. Beginning March 1 through April 15, filers will be able to file amended returns for the tax years 2006, 2005, and 2004.	English Spanish	(212) 665-8747 (718) 732-7595	
SEEDCO – Phipps Community Development Corporation	1071A East Tremont Avenue Bronx, NY 10460	Train: 2, 5 to East Tremont Avenue	January 22 – April 15	To qualify, clients with children must earn less than \$40,000. Clients without children must earn less than \$20,000.	English Spanish French Ewe Tem (Kotokoli)	(718) 620-1900 ext. 25	

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Voluntary Income Tax Assistance (VITA) Site Information Directory
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Queens VITA Sites

Site Name	Site Address	Train/Bus	Opening and Closing Dates*	Income Limits	Languages Available	Phone Number	Handicap Access
Benevolent Tax Professional Services – Cambria Heights Christian Academy	220-12 Linden Boulevard (Old Public Library) Cambria Heights, NY 11411		February 16 – April 12	Clients who earn less than \$40,000 are accepted regardless of marital status or number of dependents. Free tax preparation is available for retired senior citizens.	English Spanish (limited)	(718) 217-6111	
Benevolent Tax Professional Services – Rochdale Senior Center	169-35 137th Avenue Jamaica, NY 11434		February 13 – April 9	Clients who earn less than \$40,000 are accepted regardless of marital status or number of dependents. Free tax preparation is available for retired senior citizens.	English Spanish (limited)	(718) 217-6111	
Benevolent Tax Professional Services – The Saint Albans Public Library	191-05 Linden Boulevard, First Floor Jamaica, NY 11412		February 11 – April 14	Clients who earn less than \$40,000 are accepted regardless of marital status or number of dependents. Free tax preparation is available for retired senior citizens.	English Spanish (limited)	(718) 217-6111	
Community Tax Aid – Office of Assemblyman Jeff Aubry	98-09 Northern Boulevard (98th Street) Corona, NY 11368	Train: 7 to Junction Boulevard then take bus Q72; 7 to 103rd Street – Corona Plaza, then take bus Q23; G, R or V to Northern Boulevard, then take bus Q66 eastbound	February 16, 23; March 1, 8, 22, 29; April 5, 12	Accepting individuals earning less than \$25,000 and families with children earning less than \$35,000 with no more than \$2,800 in interest, dividends and capital gains.	English Spanish	(212) 613-3101	
FOCUS Community Action Center (Baruch College)	135-29 Roosevelt Avenue, 3rd Floor Flushing, NY 11354		February 2 – April 13 (Open to the public. Walk-ins are accepted but clients should call Monday – Thursday between 10:00 AM – 3:00 PM to make an appointment)	To qualify, clients with children must earn less than \$40,000. Clients without children must earn less than \$20,000.	English Chinese (Cantonese and Mandarin)	(718) 359-0767	No

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Voluntary Income Tax Assistance (VITA) Site Information Directory
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Queens VITA Sites

Site Name	Site Address	Train/Bus	Opening and Closing Dates*	Income Limits	Languages Available	Phone Number	Handicap Access
FoodChange – East River Development Alliance	1211 40th Avenue Long Island City NY 11101		Opens January 2008 <i>(by appointment only)</i>	To qualify, clients with children must earn less than \$40,000. Clients without children must earn less than \$20,000. During the months of January and February, priority is being given to families with children over individuals. FoodChange sites in Harlem and Downtown Brooklyn will train filers to prepare their returns online at the sites. Filers must have an e-mail account. Beginning March 1 through April 15, filers will be able to file amended returns for the tax years 2006, 2005, and 2004.	English Spanish	(718) 784-0877	
FoodChange – First Presbyterian Church	89-60 164th Street Jamaica, NY 11432	Train: E, J, Z to Jamaica Center; F to 169th Street	Opens January 2008	To qualify, clients with children must earn less than \$40,000. Clients without children must earn less than \$20,000. During the months of January and February, priority is being given to families with children over individuals. FoodChange sites in Harlem and Downtown Brooklyn will train filers to prepare their returns online at the sites. Filers must have an e-mail account. Beginning March 1 through April 15, filers will be able to file amended returns for the tax years 2006, 2005, and 2004.	English Spanish	(212) 665-8747	
FoodChange – Jackson Heights	37-32 77th Street Jackson Heights, NY 11372		Opens January 2008	To qualify, clients with children must earn less than \$40,000. Clients without children must earn less than \$20,000. During the months of January and February, priority is being given to families with children over individuals. FoodChange sites in Harlem and Downtown Brooklyn will train filers to prepare their returns online at the sites. Filers must have an e-mail account. Beginning March 1 through April 15, filers will be able to file amended returns for the tax years 2006, 2005, and 2004.	English Spanish	(718) 429-3939	
Ocean Bay Community Development Corporation	443 Beach 54th Street Far Rockaway, NY 11692	Train: A to 60th Street and Straiton Avenue Bus: Q22 to 54th Street and Beach Channel Drive	January 28 – April 14 <i>(by appointment only)</i>	To qualify, clients with children must earn less than \$40,000. Clients without children must earn less than \$20,000.	English Spanish	(718) 945-8640	
SEEDCO – Safe Space	1931 Mott Avenue 4th Floor Far Rockaway, NY 11691		January 22 – April 15 <i>(by appointment only)</i>	To qualify, clients with children must earn less than \$40,000. Clients without children must earn less than \$20,000.	English French	(718) 471-6818 exts. 109 and 116	

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Guía de Información de los Locales de VITA
Preparación de Impuestos Gratuita
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Locales de VITA de Manhattan

Nombre del Local	Dirección del Local	Tren/Autobús	Fechas de Apertura y Cierre*	Limites de Ingreso	Idiomas Disponibles	Número de Teléfono	Acceso para Incapacitados
Baruch College	151 East 25th Street Vestíbulo del 1er Piso New York, NY 10010	Tren: 1, 6, F, N, R hasta 23rd Street Station Autobús: M1, M2, M3, M5, M6, M7, M15, M18, M101, M102	febrero 1 – abril 11	Tienen que ganar menos de \$40,000 con niños, o ganar 20,000 sin niños.	Inglés	(347) 782-9930	
Community Tax Aid – Hudson Guild (Fulton Center)	119 Ninth Avenue New York, NY 10011	Tren: A, C, E hasta 14th Street; L hasta 8th Avenue; Tren 1 hasta 18th Street Autobús: M11, M14A, M14D, M23, M2	14, 21 y 28 de febrero; 6, 20 y 27 de marzo; 3 y 10 de abril	Para reunir los requisitos, clientes con niños tienen que ganar menos de \$40,000 y clientes sin niños tienen que ganar menos de \$25,000. Familias y personas sin niños tienen que tener menos de \$2,900 en intereses, dividendos, e ingresos capitales.	Inglés Español	(212) 613-3101	
Community Tax Aid – Union Settlement Association	237 East 104th Street New York, NY 10029 (dentro 2nd y 3rd Avenues)	Tren: 6 hasta 103rd Avenue; Autobús: M15, M101, M102, M103, M106, M96	15 y 23 de febrero; 1, 8, 15 y 29 de marzo; abril 5, y 12 de abril	Para reunir los requisitos, clientes con niños tienen que ganar menos de \$40,000 y clientes sin niños tienen que ganar menos de \$25,000. Familias y personas sin niños tienen que tener menos de \$2,900 en intereses, dividendos e ingresos capitales.	Inglés Español	(212) 613-3101	
Community Tax Aid – Goddard Riverside Community Center	647 Columbus Avenue, New York, NY 10025	Tren: 1, 2, 3, hasta 96th Street; B, C, hasta 86th Street Autobús: M7, M10, M11, M86, M96 M104, M106	12, 19, y 26 de febrero; 4, 18 y 25 de marzo; 1, 8 y 15 de abril (sólo con cita)	Para reunir los requisitos, clientes con niños tienen que ganar menos de \$40,000 y clientes sin niños tienen que ganar menos de \$20,000.	Inglés Español	(212) 799-9400	
Community Tax Aid – Housing Conservation Coordinators	777 Tenth Avenue (con 53rd Street) New York, NY 10019	Tren: C, E hasta 50th Street; 1 hasta 50 Street con Broadway Autobús: M50, M11, M31, M10, M104, M27, M20	13, 20 y 27 de febrero; 5, 19, y 26 de marzo; 2 y 9 de abril	Para reunir los requisitos, clientes con niños tienen que ganar menos de \$40,000 y clientes sin niños tienen que ganar menos de \$25,000. Familias y personas sin niños tienen que tener menos de \$2,900 en intereses, dividendos e ingresos capitales.	Inglés Español	(212) 613-3101	
FoodChange – Food and Finance Center	284 St. Nicholas Avenue, New York, NY 10027	Tren: 2, 3, A, B, C, D hasta 125th Street	Abre en enero del 2008	Para reunir los requisitos, clientes con niños tienen que ganar menos de \$40,000 y clientes sin niños tienen que ganar menos de \$20,000. Durante enero y febrero, se le dará prioridad a las familias con niños. Locales de FoodChange en Harlem y Downtown Brooklyn capacitarán a los clientes a declarar sus impuestos y enviarlos por Internet en los locales. Los clientes tienen que tener una cuenta de correo electrónico (e-mail). Desde el 1 de marzo al 15 de abril los clientes, podrán presentar declaraciones enmendadas para los años 2006 2007 y 2004.	Inglés Chino Español	(212) 665-8747	

*Favor de marcar al número de teléfono 311 para días, fechas y horas laborales.

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Locales de VITA de Manhattan

Nombre del Local	Dirección del Local	Tren/Autobús	Fechas de Apertura y Cierre*	Límites de Ingreso	Idiomas Disponibles	Número de Teléfono	Acceso para Incapacitados
FoodChange – Northern Manhattan Improvement Corporation	76 Wadsworth Avenue, 2do Piso New York, NY 10033	Tren: 1, 9 hasta 181st Street; A hasta 175th Street	Abre en enero del 2008	Para reunir los requisitos, clientes con niños tienen que ganar menos de \$40,000 y clientes sin niños tienen que ganar menos de \$20,000. Durante enero y febrero, se le dará prioridad a las familias con niños. Locales de FoodChange en Harlem y Downtown Brooklyn capacitarán a los clientes a declarar sus impuestos por Internet en los locales. Los clientes tienen que tener una cuenta de correo electrónico (email). Desde el 1 de marzo al 15 de abril los clientes, podrán presentar declaraciones enmendadas para los años 2006, 2007 y 2004.	Inglés Español	(212) 665-8747	
Hamilton Fish Park Library (Baruch College)	415 East Houston Street, New York, NY 10002		febrero 2 – abril 12	Para reunir los requisitos, clientes con niños tienen que ganar menos de \$40,000 y clientes sin niños tienen que ganar menos de \$20,000.	Inglés Español	(646) 739-0864	No
Hunter College Accounting Society	695 Park Avenue Hunter West Building Cuarto # 1537 New York, NY 10021		febrero 2 – abril 14	Para reunir los requisitos, clientes (de cualquier estado de declaración) tienen que ganar menos de \$45,000. Familias y personas sin niños tienen que tener menos de \$2,900 en intereses y dividendos (no ganancias capitales). Este local no preparará el Formulario 1040NR ni los Schedules C, D, E, F y SE. Este local no declarará extensiones o enmiendas.	Inglés Español Ruso	(212) 772-5445	
Lower East Side People's Federal Credit Union – Federal Credit Union	37 Avenue B (con East 3rd Street) New York, NY 10009	Tren: J, Z hasta Delancey/Essex Street; V hasta 2nd Avenue	enero18 – abril 15 (El único local abierto el martes durante la temporada)	Para reunir los requisitos, clientes con niños tienen que ganar menos de \$40,000 y clientes sin niños tienen que ganar menos de \$20,000. Este local acepta a clientes que trabajan por cuenta propia, sólo con cita.	Inglés Francés Español	(212) 529-8197 ext. 25	
LESPFCU – Grand Street Settlement	80 Pitt Street (en Rivington Street) New York, NY 10009	Tren: J, Z hasta Delancey/Essex Street; V hasta 2nd Avenue	enero 22 – abril 15	Para reunir los requisitos, clientes con niños tienen que ganar menos de \$40,000 y clientes sin niños tienen que ganar menos de \$20,000. Este local acepta a clientes que trabajan por cuenta propia, sólo con cita.	Inglés Español	(212) 529-8197 ext. 25	
LESPFCU – Chinatown Manpower Project	70 Mulberry Street (en Bayard Street) New York, NY 10013		enero 17 – abril 12	Acepta a familias con niños que ganan menos de \$40,000 y personas sin niños que ganan menos de \$20,000.	Inglés Chino	(212) 529-8197 ext. 19 (Inglés); (212) 571-1690 ext. 216, 229 o 230 (Chino)	
New York Chinese Community Center (Baruch College)	62 Mott Street 2do Piso New York, NY 10013		febrero 1 – abril 13 (sólo con cita)	Para reunir los requisitos, clientes con niños tienen que ganar menos de \$40,000 y clientes sin niños tienen que ganar menos de \$20,000.	Inglés Chino	(212) 226-6280, (347) 782-9930	


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Locales de VITA de Manhattan

Nombre del Local	Dirección del Local	Tren/Autobús	Fechas de Apertura y Cierre*	Limites de Ingreso	Idiomas Disponibles	Número de Teléfono	Acceso para Incapacitados
SEEDCO – Gay Men's Health Crisis	119 West 24th Street 11vo Piso New York, NY 10011	Tren: F, 1, hasta 23rd Street	enero 22 – abril 15 (sólo con cita)	Para reunir los requisitos, clientes con niños tienen que ganar menos de \$40,000 y clientes sin niños tienen que ganar menos de \$20,000.	Inglés Español (limitado)	(212) 367-1015	
SEEDCO – Henry Street Settlement	99 Essex Street 3er Piso New York, NY 10002	Tren: F hasta Delancey	enero 22 – abril 15 (sólo con cita)	Para reunir los requisitos, clientes con niños tienen que ganar menos de \$40,000 y clientes sin niños tienen que ganar menos de \$20,000.	Inglés Cantonés Mandarín Español	(212) 478-5400 ext. 214, 215 y 217	
Union Settlement Federal Credit Union – Carver Child Care Center	1565 Madison Avenue (con East 106th Street) New York, NY 10029		Abre enero 15 (sólo con cita)	Para reunir los requisitos, clientes con niños tienen que ganar menos de \$40,000 y clientes sin niños tienen que ganar menos de \$20,000. Después de febrero 15, habrá asistencia para los clientes con ITINs que trabajan por cuenta propia y que vayan a presentar declaraciones enmendadas.	Inglés Español	(917) 671-1000	
Union Settlement Federal Credit Union – SCAN La Guardia	307 East 116th Street New York, NY 10029	Tren: 6 hasta 116th Street	Abre enero 14 (solo con cita)	Para reunir los requisitos, clientes con niños tienen que ganar menos de \$40,000 y clientes sin niños tienen que ganar menos de \$20,000. Después de febrero 15, habrá asistencia para los clientes con ITINs que trabajan por cuenta propia y que vayan a presentar declaraciones enmendadas.	Inglés Español	(917) 671-1000	







Locales de VITA de Staten Island

Nombre del Local	Dirección del Local	Tren/Autobús	Fechas de Apertura y Cierre*	Limites de Ingreso	Idiomas Disponibles	Número de Teléfono	Acceso Para Incapacitados
FoodChange – Staten Island Bank and Trust	15 Hyatt Street Staten Island, NY 10301	Tren: Tome el Staten Island Railway hasta la estación Saint George.	Abre en enero del 2008	Para reunir los requisitos, clientes con niños tienen que ganar menos de \$40,000 y clientes sin niños tienen que ganar menos de \$20,000. Durante enero y febrero, se le dará prioridad a las familias con niños. Los clientes tienen que tener una cuenta de correo electrónico (email). Desde marzo 1 hasta abril 15, los clientes podrán presentar declaraciones enmendadas para el 2007, 2006 y el 2005.	Inglés Español	(212) 665-8747	

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Locales de VITA de Brooklyn

Nombre del Local	Dirección del Local	Tren/Autobús	Fechas de Apertura y Cierre*	Limites de Ingreso	Idiomas Disponibles	Número de Teléfono	Acceso para Incapacitados
Acorn – East New York Site	447 New Lots Avenue (entre Vermont y Wyona Streets) Brooklyn, NY 11207	Tren: L hasta New Lots Avenue	enero 15 – abril 15	Para reunir los requisitos, clientes con niños tienen que ganar menos de \$40,000 y clientes sin niños tienen que ganar menos de \$20,000.	Inglés Español	(718) 246-7900	
Brooklyn Cooperative Federal Credit Union – Local de Bushwick	315 Grove Street Brooklyn, NY 11237	Tren: M hasta Knickerbocker; L hasta Myrtle Wyckoff Avenue Autobús: B54 hasta Myrtle con Knickerbocker	Abre enero 23 (sólo con cita)	Para reunir los requisitos, clientes con niños tienen que ganar menos de \$40,000 y clientes sin niños tienen que ganar menos de \$20,000. Después de febrero 15, habrá asistencia disponible para los clientes con ITINS que trabajan por cuenta propia y que vayan a presentar declaraciones enmendadas.	Inglés Español	(917) 671-1000	
Brooklyn Cooperative Federal Credit Union – Bedford-Stuyvesant	750 Myrtle Avenue Brooklyn, NY 11205		Abre enero 24 (sólo con cita)	Para reunir los requisitos, clientes con niños tienen que ganar menos de \$40,000 y clientes sin niños tienen que ganar menos de \$20,000. Después de febrero 15, habrá asistencia disponible para los clientes con ITINS que trabajan por cuenta propia y que vayan a presentar declaraciones enmendadas.	Inglés Español	(917) 671-1000	
Community Tax Aid – Flatbush Dutch Reform Church	890 Flatbush Avenue Brooklyn, NY 11226	Tren: Q, F, 2 hasta Church Avenue Autobús: B12, B16, B23, B44 y B49	16, y 23 de febrero; 1, 8, 22 y 29 de marzo; 5 y 12 de abril	Para reunir los requisitos, clientes con niños tienen que ganar menos de \$40,000 y clientes sin niños tienen que ganar menos de \$25,000. Familias y personas sin niños tienen que tener menos de \$2,900 en intereses, dividendos e ingresos capitales.	Inglés Español	(212) 613-3101	
Community Tax Aid – Wartburg Lutheran Home for the Aged	50 Sheffield Street (con Atlantic Avenue) Brooklyn, NY 11207	Tren: J hasta Alabama. A, C, L hasta Broadway Junction. Autobús: B12, B20, B83, Q24, Q56	16 y 23 de febrero; 1, 8, 22 y 29 de marzo; 5 y 12 de abril	Se aceptan personas sin niños que ganan menos de \$25,000 y familias con niños que ganan menos \$35,000 y con no más de \$2,800 en intereses, dividendos e ingresos capitales.	Inglés Español	(212) 613-3101	
FoodChange – Bedford-Stuyvesant Restoration Corporation	1368 Fulton Street (adentro del atrio de Bed-Stuy Restoration) Brooklyn, NY 11216	Tren: A, C hasta Nostrand Avenue	Abre en enero del 2008	Para reunir los requisitos, clientes con niños tienen que ganar menos de \$40,000 y clientes sin niños tienen que ganar menos de \$20,000. Durante enero y febrero, se le dará prioridad a las familias con niños. Locales de FoodChange en Harlem y Downtown Brooklyn capacitarán a los clientes para declarar y preparar sus impuestos por Internet en los locales. Los clientes tienen que tener una cuenta de correo electrónico. Desde marzo 1 hasta abril 15, los clientes podrán presentar declaraciones enmendadas para el 2006, 2005, y 2004.	Inglés Español	(212) 665-8747	

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Locales de VITA de Brooklyn

Nombre del Local	Dirección del Local	Tren/Autobús	Fechas de Apertura y Cierre*	Límites de Ingreso	Idiomas Disponibles	Número de Teléfono	Acceso para Incapacitados
FoodChange – Center for Family Life (Sunset Park)	5505 Fourth Avenue Brooklyn, NY 11220	Tren: R hasta 53rd Street; N hasta 59th Street	Abre en enero del 2008	Para reunir los requisitos, los clientes con niños tienen que ganar menos de \$40,000 y los clientes sin niños tienen que ganar menos de \$20,000. Durante los meses de enero y febrero, se le dará prioridad a las familias con niños. Los locales de FoodChange en Harlem y Downtown Brooklyn capacitarán a los clientes a preparar sus declaraciones de impuestos y enviarlas por Internet en los locales. Los clientes tienen que poseer una cuenta de correo electrónico correo electrónico (e-mail). Desde el 1 de marzo al 15 de abril, los clientes podrán presentar declaraciones enmendadas para los años tributarios 2006, 2005 y 2004.	Inglés Chino Ruso Español	(212) 665-8747	
FoodChange – Sovereign Bank (Downtown Brooklyn)	195 Montague Street (The Independence Bank Building) 4to piso Brooklyn, NY 11201	Tren: M, N, R hasta Court Street; 2, 3, 4, 5 hasta Borough Hall	Abre en enero del 2008	Para reunir los requisitos, los clientes con niños tienen que ganar menos de \$40,000 y los clientes sin niños tienen que ganar menos de \$20,000. Durante los meses de enero y febrero, se le dará prioridad a las familias con niños. Los locales de FoodChange en Harlem y Downtown Brooklyn capacitarán a los clientes a preparar sus declaraciones de impuestos y enviarlas por Internet en los locales. Los clientes tienen que poseer una cuenta de correo electrónico correo electrónico (e-mail). Desde el 1 de marzo al 15 de abril, los clientes podrán presentar declaraciones enmendadas para los años tributarios 2006, 2005 y 2004.	Inglés Chino Ruso Español	(212) 665-8747	
Kingsbay YM-YWHA (Baruch College)	3495 Nostrand Avenue, Brooklyn NY 11229		3 de febrero – 13 de abril	Para reunir los requisitos, los clientes con niños tienen que ganar menos de \$40,000 y los clientes sin niños tienen que ganar menos de \$20,000.	Inglés Ruso	(347) 251-5912	No
SEEDCO – Cypress Hills Local Development Corporation	2832 Fulton Street Brooklyn, NY 11207	Tren: J hasta Van Siclen Avenue	22 de enero – 15 de abril	Para reunir los requisitos, los clientes con niños tienen que ganar menos de \$40,000 y los clientes sin niños tienen que ganar menos de \$20,000.	Inglés Español	(718) 647-8477 ext. 112, (718) 647-8049	
SEEDCO – St. Nicholas Neighborhood Preservation Corporation	545 Broadway Brooklyn, NY 11206	Tren: G hasta Broadway; J, M hasta Lorimer	22 de enero – 15 de abril	Para reunir los requisitos, los clientes con niños tienen que ganar menos de \$40,000 y los clientes sin niños tienen que ganar menos de \$20,000.	Inglés Francés Español	(718) 302-2057 ext. 220, (718) 302-2200 ext. 203	

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Locales de VITA del Bronx

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ACORN – Soundview Community in Action	1217 Stratford Avenue 2do Piso Bronx, NY 10472	Tren: 4, B, D hasta 167th Street	15 de enero – 15 de abril	Para reunir los requisitos, los clientes con niños tienen que ganar menos de \$40,000 y los clientes sin niños tienen que ganar menos de \$20,000.	Inglés Criollo de Haití Español	(718) 246-7900	
Ariva – Tax Center	69 East 167th Street Bronx, NY 10452	Tren: 4 hasta 167th Street y camine 1 cuadra hasta Gerard Avenue; B, D hasta 167th Street y camine dos cuadras cuesta abajo hasta Gerard Avenue	19 de enero – 15 de abril	Se aceptan los clientes que ganan menos de \$40,000 sin importar el estado civil o el número de dependientes. Además este local aceptará trabajadores por cuenta propia que declaren sus impuestos mediante los formularios Schedule C o Schedule C-EZ.	Inglés Español Francés (limitado)	(718) 292-2983	
Bethex Federal Credit Union – Main Branch	20 East 179th Street (Planta Baja) Bronx, NY 10453		Fecha de Apertura: 17 de enero	Para reunir los requisitos, los clientes con niños tienen que ganar menos de \$40,000 y los clientes sin niños tienen que ganar menos de \$20,000.	Inglés	(718) 299-9100 ext.19	
Bethex Federal Credit Union – Mott Haven Branch	613 East 138th Street Bronx, NY 10454		Fecha de Apertura: 16 de enero	Para reunir los requisitos, los clientes con niños tienen que ganar menos de \$40,000 y los clientes sin niños tienen que ganar menos de \$20,000.	Inglés	(718) 292-9445	No
Community Tax Aid – Citizens Advice Bureau	2070 Grand Concourse (Burnside Avenue) Bronx, NY 10457	Tren: D hasta Tremont Avenue; 4 hasta Burnside Avenue Autobús: BX1, BX2, BX32, BX36, BX40, BX41, BX42	16, 23 de febrero; 1, 8, 22 y 29 de marzo 5 y 12 de abril, 2008 (sólo con cita)	Para reunir los requisitos, los clientes con niños tienen que ganar menos de \$40,000 y los clientes sin niños tienen que ganar menos de \$25,000. Las familias y personas sin niños tienen que poseer menos de \$2,900 en intereses, dividendos y ganancias capitales.	Inglés Español	(718) 731-0720	
Community Tax Aid – South Bronx Action Group Inc.	384 East 149th Street, 2do Piso Bronx, NY 10455	Tren: 2 hasta 3rd Avenue; 5 hasta 149th Street Autobús: BX2, BX4, BX15, BX19, BX21, BX32, BX41, BX55	16, 23 de febrero; 1, 8, 22 y 29 de marzo 5 y 12 de abril, 2008	Para reunir los requisitos, los clientes con niños tienen que ganar menos de \$40,000 y los clientes sin niños tienen que ganar menos de \$25,000. Las familias y personas sin niños tienen que poseer menos de \$2,900 en intereses, dividendos y ganancias capitales.	Inglés Español	(212) 613-3101	

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FoodChange – Morris Senior Center	80 East 181st Street Bronx, NY 10453 (en el sótano)	Tren: 4 hasta Burnside Avenue	Fecha de Apertura: 18 de enero	Para reunir los requisitos, los clientes con niños tienen que ganar menos de \$40,000 y los clientes sin niños tienen que ganar menos de \$20,000. Durante los meses de enero y febrero, se le dará prioridad a las familias con niños. Los locales de FoodChange en Harlem y Downtown Brooklyn capacitarán a los clientes a preparar sus declaraciones de impuestos y enviarlas por Internet en los locales. Los clientes tienen que poseer una cuenta de correo electrónico correo electrónico (e-mail). Desde el 1 de marzo al 15 de abril, los clientes podrán presentar declaraciones enmendadas para los años tributarios 2006, 2005 y 2004.	Inglés Español	(212) 665-8747	
FoodChange/ SEEDCO – South Bronx Economic Development Corporation (SOBRO)	555 Bergen Avenue Bronx, NY 10455	Tren: 2 hasta 148 Street; 5 hasta 3rd Avenue	Abre en enero del 2008 SEEDCO (sólo con cita)	Para reunir los requisitos, los clientes con niños tienen que ganar menos de \$40,000 y los clientes sin niños tienen que ganar menos de \$20,000. Durante los meses de enero y febrero, se le dará prioridad a las familias con niños. Los locales de FoodChange en Harlem y Downtown Brooklyn capacitarán a los clientes a preparar sus declaraciones de impuestos y enviarlas por Internet en los locales. Los clientes tienen que poseer una cuenta de correo electrónico correo electrónico (e-mail). Desde el 1 de marzo al 15 de abril, los clientes podrán presentar declaraciones enmendadas para los años tributarios 2006, 2005 y 2004.	Inglés Español	(212) 665-8747 (718) 732-7595	
SEEDCO – Phipps Community Development Corporation	1071A East Tremont Avenue, Bronx, NY 10460	Tren: 2, 5 hasta East Tremont Avenue	22 de enero – 15 de abril	Para reunir los requisitos, los clientes con niños tienen que ganar menos de \$40,000 y los clientes sin niños tienen que ganar menos de \$20,000.	Inglés Español Francés Ewe Tem (Kotokoli)	(718) 620-1900 ext. 25	

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Locales de VITA de Queens

Nombre del Local	Dirección del Local	Tren/Autobús	Fechas de Apertura y Cierre*	Límites de Ingreso	Idiomas Disponibles	Número de Teléfono	Acceso para Incapacitados
Benevolent Tax Professional Services – Cambria Heights Christian Academy	220-12 Linden Boulevard (Old Public Library) Cambria Heights NY 11411		16 de febrero – 12 de abril	Se aceptan los clientes que ganan menos de \$40,000 sin importar el estado civil o el número de dependientes. Hay preparación de impuestos gratis disponible para los ancianos retirados.	Inglés Español (limitado)	(718) 217-6111	
Benevolent Tax Professional Services – Rochdale Senior Center	169-35 137th Avenue Jamaica, NY 11434		13 de febrero – 9 de abril	Se aceptan los clientes que ganan menos de \$40,000 sin importar el estado civil o el número de dependientes. Hay preparación de impuestos gratis disponible para los ancianos retirados.	Inglés Español (limitado)	(718) 217-6111	
Benevolent Tax Professional Services – The Saint Albans Public Library	191-05 Linden Boulevard Primer Piso Jamaica, NY 11412		11 de febrero – 14 de abril	Se aceptan los clientes que ganan menos de \$40,000 sin importar el estado civil o el número de dependientes. Hay preparación de impuestos gratis disponible para los ancianos retirados.	Inglés Español (limitado)	(718) 217-6111	
Community Tax Aid – Office of Assemblyman Jeff Aubry	98-09 Northern Boulevard (98th Street) Corona, NY 11368	Tren: 7 hasta Junction Boulevard, luego tome el bus Q72; 7 hasta 103rd St. – Corona Plaza, luego tome el bus Q23; G, R o V hasta Northern Boulevard, luego tome el bus Q66 en dirección este	16, 23 de febrero, 1, 8, 22 y 29 de marzo 5 y 12 de abril, 2008	Se aceptan las personas que ganan menos de \$25,000 y las familias con niños que ganan menos de \$35,000 con no más de \$2,800 en intereses, dividendos y ganancias capitales.	Inglés Español	(212) 613-3101	
FOCUS Community Action Center (Baruch College)	135-29 Roosevelt Avenue, 3er Piso Flushing, NY 11354		2 de febrero – 13 de abril (Abierto al público pero los clientes deben llamar de lunes a jueves entre las 10:00 AM y las 3:00 PM para programar una cita)	Para reunir los requisitos, los clientes con niños tienen que ganar menos de \$40,000 y los clientes sin niños tienen que ganar menos de \$20,000.	Inglés Chino (Cantonés y Mandarín)	(718) 359-0767	No

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FoodChange – East River Development Alliance	1211 40th Avenue Long Island City NY 11101		Abre en enero del 2008 (sólo con cita)	Para reunir los requisitos, los clientes con niños tienen que ganar menos de \$40,000 y los clientes sin niños tienen que ganar menos de \$20,000. Durante los meses de enero y febrero, se le dará prioridad a las familias con niños. Los locales de FoodChange en Harlem y Downtown Brooklyn capacitarán a los clientes a preparar sus declaraciones de impuestos y enviarlas por Internet en los locales. Los clientes tienen que poseer una cuenta de correo electrónico (e-mail). Desde el 1 de marzo al 15 de abril, los clientes podrán presentar declaraciones enmendadas para los años tributarios 2006, 2005 y 2004.	Inglés Español	(718) 784-0877	
FoodChange – First Presbyterian Church	89-60 164th Street Jamaica, NY 11432	Tren: E, J, Z hasta Jamaica Center; F hasta 169th Street	Abre en enero del 2008	Para reunir los requisitos, los clientes con niños tienen que ganar menos de \$40,000 y los clientes sin niños tienen que ganar menos de \$20,000. Durante los meses de enero y febrero, se le dará prioridad a las familias con niños. Los locales de FoodChange en Harlem y Downtown Brooklyn capacitarán a los clientes a preparar sus declaraciones de impuestos por Internet en los locales. Los clientes tienen que poseer una cuenta de correo electrónico (e-mail).	Inglés Español	(212) 665-8747	
FoodChange – Jackson Heights	37-32 77th Street Jackson Heights NY 11372		Abre en enero del 2008	Para reunir los requisitos, los clientes con niños tienen que ganar menos de \$40,000 y los clientes sin niños tienen que ganar menos de \$20,000. Durante los meses de enero y febrero, se le dará prioridad a las familias con niños. Los locales de FoodChange en Harlem y Downtown Brooklyn capacitarán a los clientes a preparar sus declaraciones de impuestos por Internet en los locales. Los clientes tienen que poseer una cuenta de correo electrónico (e-mail).	Inglés Español	(718) 429-3939	
Ocean Bay Community Development Corporation	443 Beach 54th Street, Far Rockaway, NY 11692	Tren: A hasta 60th Street con Straiton Avenue Autobús: Q22 hasta 54th Street y Beach Channel Drive	28 de enero – 14 de abril (sólo con cita)	Para reunir los requisitos, los clientes con niños tienen que ganar menos de \$40,000 y los clientes sin niños tienen que ganar menos de \$20,000.	Inglés Español	(718) 945-8640	
SEEDCO – Safe Space	1931 Mott Avenue 4to Piso Far Rockaway NY 11691		22 de enero – 15 de abril (sólo con cita)	Para reunir los requisitos, los clientes con niños tienen que ganar menos de \$40,000 y los clientes sin niños tienen que ganar menos de \$20,000.	Inglés Francés	(718) 471-6818 exts. 109 y 116	

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