



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 #09-08-ELI

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

EARNED INCOME TAX CREDIT (EITC) AND OTHER TAX CREDITS FOR TAX YEAR 2008

Date: February 4, 2009	Subtopic(s): Tax Credits
AUDIENCE	The instructions in this policy directive are for staff in all Job Centers and Non Cash Assistance Food Stamp (NCA FS) Centers and are informational for all other staff.
POLICY	The Internal Revenue Service (IRS), New York State (NYS) and New York City (NYC) provide various tax credits that aid families and individuals with low to moderate income by reducing their tax liability. EITC refunds must be excluded as income and resources for Cash Assistance (CA) and/or Food Stamp (FS) purposes.
BACKGROUND	<p>There are several federal, NYS, and NYC tax credits available to families and individuals with low to moderate income. These tax credits are an important tool in the reduction of poverty and they provide a source of additional income for their recipients. Some of the available tax credits are refundable. Individuals who claim refundable tax credits receive a refund only when the amount of the credit exceeds the amount of income taxes owed. The following tax credits are currently available to NYS residents:</p> <ul style="list-style-type: none"> • Federal EITC, NYS EITC, and NYC EITC • NYS Non-custodial Parent EITC • Federal and Empire State Child Tax Credits • Federal, NYS, and NYC Child and Dependent Care Credits • NYS and NYC Household Credits • Hope and Lifetime Learning Education Credits • NYC School Tax Credit • Recovery Rebate Credit

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*

Federal, NYS, and NYC EITCs are refundable tax credits available to low income wage earners. In order to be eligible for an EITC, an individual must have worked full- or part-time at some point during the previous tax year. Individuals filing for an EITC must not have investment income totaling more than \$2,950. Individuals will only receive an EITC refund if the EITC credit exceeds the amount of taxes owed.

The federal EITC can be claimed by filing IRS **Form 1040**, **Form 1040A**, or **Form 1040EZ**. Full- and part-year residents of NYC who claim a federal EITC may also be eligible for NYC and NYS EITCs. NYS Claim for Earned Income Credit (**IT-215**) form must be completed and attached to the NYS income tax return in order to claim the NYC and NYS EITCs. The NYS EITC is equal to thirty percent of the allowable federal EITC for tax year 2008. The NYC EITC is equal to five percent of the allowable federal EITC for tax year 2008. For part-year NYC residents, the amount of EITC is subject to proration.

Individuals who file federal and state tax returns and qualify for EITCs may receive benefits totaling more than \$6,500. For example, a single parent with more than one child in his/her home may be eligible to receive up to \$6,512 in combined city, state, and federal EITCs (see tables on the next page). In tax year 2007, the average combined EITC refund for NYC residents was \$2,800.

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

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

The tax year 2008 income limits for EITCs are as follows:

Two or more qualifying children	\$38,646 (single or head of household) \$41,646 (married, filing jointly)
One qualifying child	\$33,995 (single or head of household) \$36,995 (married, filing jointly)
No children	\$12,880 (single or head of household) \$15,880 (married, filing jointly)

The maximum EITC amounts for tax year 2008 are:

Two or more children	\$4,824 (Federal) + \$1,447 (State) + \$241 (City) = \$6,512
One child	\$2,917 (Federal) + \$875 (State) + \$146 (City) = \$3,938
No children	\$438 (Federal) + \$131 (State) + \$22 (City) = \$591

Federal EITC
Payment Options

There are two ways to receive a federal EITC:

- Advance Payment
- Lump-sum Payment

Federal EITC
Advance Payment

The federal EITC advance payment option allows wage earners with one or more qualifying children to receive up to 60% of the credit in their paychecks throughout the year and the remaining percentage of the credit in a check from the IRS after they file their federal tax return.

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

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

Federal EITC
Lump-sum
Payment

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

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

NYS and NYC EITC Lump-sum Payments	Individuals who qualify for and claim NYS and NYC EITCs will receive their refunds in a lump-sum payment after filing a NYS tax return. There is no advance payment option for NYS and NYC EITCs.
Retroactive EITC	<p>Persons who did not claim an EITC during previous tax years may be eligible for retroactive EITC payments. Retroactive federal, NYS, and NYC EITCs may be claimed for up to three years prior to the current tax year (i.e., tax years 2007, 2006, and 2005).</p> <p>An income tax return must be filed for each year a retroactive federal, NYS, or NYC EITC is requested. Those who filed a federal tax return but did not claim the federal EITC must file an Amended U.S. Individual Income Tax Return (Form 1040X) and attach it to the tax return from the year for which the credit is being claimed.</p> <p>In order to claim retroactive NYS and NYC EITCs, individuals must file NYS form IT-215 along with a copy of the NYS income tax return from the tax year(s) for which the EITCs are being claimed. To obtain a copy of form IT-215 or transcripts of prior NYS tax returns, individuals should call the NYS Department of Taxation and Finance at (800) 462-8100. For further information about retroactive eligibility, the individual may call the IRS at (800) 829-1040 (for information about the federal EITC) and/or the NYS Department of Taxation and Finance at (800) 462-8100 (for information about the NYS EITC or the NYC EITC).</p>
EITC for Child-only Cases	CA and/or FS households with “child-only” cases, in which the payee is a grandparent or other relative with earned income may be EITC eligible. The children in these cases often meet the definition of qualifying children for EITC, making the payee eligible to receive federal, NYS, and NYC EITCs.
Non-custodial Parent NYS EITC	<p>The NYS Non-custodial Parent EITC is available to low-income non-custodial parents between the ages of 18 and 65 who paid child support through a NYS Child Support Collection Unit for at least one-half year. Persons filing for the NYS Non-custodial Parent EITC must have paid the total amount of child support due for the year from which the credit is being claimed. In order to receive the credit, individuals must attach the Claim for Non-custodial Parent New York State Earned Income Credit form (IT-209) along with NYS IT-215 form to their NYS tax returns.</p> <p>Note: The amount of EITC received by a non-custodial parent has no effect on the amount of EITC a custodial parent receives.</p>

Penalty for
Fraudulent or
Improper EITC
Claims

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

Child Tax Credits
(Federal and NYS
Empire State)

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

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

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

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

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

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

Child and
Dependent Care
Credits

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

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

The NYS Child and Dependant Care Credit is a refundable tax credit worth up to \$2,310 for families with a child and/or dependent in care.

Child care expenses covered by this credit must be for children who were under age 13 or disabled during the tax year for which it is being claimed.

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

NYS and NYC Household Credits

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

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

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

Education Credits (Hope, Lifetime Learning, and NYS College Tuition Credits)

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

Hope Credit: This credit applies to the first two taxable years of postsecondary education. The maximum amount for the Hope Credit has increased from \$1,650 per student to \$1,800 per student.

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

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

NYC School Tax Credit

The NYC School Tax Credit is a refundable credit available to individuals residing in NYC with incomes of up to \$250,000. Individuals may receive a credit worth up to \$145 if they qualify. Married couples may receive a credit worth up to \$290 if they qualify. The NYC School Tax Credit can be claimed using NYS Form **NYC-210**, Claim for NYC School Tax Credit.

Recovery Rebate Credit

See [PB #08-44-ELI](#)

The Federal Recovery Rebate Credit is available to taxpayers who were eligible for the 2008 Economic Stimulus Rebate but did not claim it. The Federal Recovery Rebate Credit is also available to taxpayers who claimed the 2008 Economic Stimulus Rebate and had a life change that effected the amount they were eligible to receive (e.g., a family that had a baby in 2008).

REQUIRED ACTION

Workers at Job Centers and NCA FS Centers must inform all applicants and participants about the availability of federal, NYS, and NYC EITCs. They should also inform applicants/participants about the availability of other tax credits that they may be qualified for. The following resources should be provided to applicants/participants with income tax related questions:

- IRS/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

Workers must encourage applicants/participants to utilize the VITA centers located throughout the five boroughs of NYC.

The Volunteer Income Tax Assistance (VITA) Site Information Directory Free Tax Preparation JANUARY – APRIL 2008 (**W-274BB**) is now obsolete and has been replaced by DCA/OFE’s VITA Sites and Info for 2009 (**Attachment A**). DCA’s VITA site directory contains a listing of all VITA sites throughout New York City and it must be distributed during any applicant/participant contact.

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

Note: The DCA/OFE VITA site directory for 2009 is only available in English; therefore Workers must direct applicants/participants to contact 311 to obtain a listing of VITA sites in other languages.

See [PB #09-05-ELI](#)

In addition, Workers are reminded to distribute DCA/OFE’s EITC palm card titled “It’s Tax Time. Go Get Your Refund” (**Attachment B**). The palm card provides information on the benefits of EITCs.

Mandated Signage

See [CD #09-02](#)

Job Center Directors and NCA FS Center Managers must display the tax year 2008 EITC poster titled “It’s Tax Time. Go Get Your Refund!” prominently. They must also ensure that all out dated versions of tax credit related forms, palm cards, and posters are removed from circulation and recycled.

PROGRAM IMPLICATIONS

Model Office Implications

There are no Model Office Implications.

Paperless Office System (POS) Implications

There are no POS implications.

Food Stamp Implications

See [PD #08-01-ELI](#) for the FS resource policy

Federal, NYS, and NYC EITCs are excluded as income in the month they are received. Categorically eligible households are not subject to FS resource limits. If the household is not categorically eligible for FS, EITCs must be excluded as a resource as long as the EITC amount remains identifiable.

Cash Assistance Implications

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

Medicaid
Implications

EITCs are excluded as income and resources for Medicaid purposes.

LIMITED ENGLISH-SPEAKING ABILITY (LESA) AND HEARING-IMPAIRED IMPLICATIONS

For Limited English-Speaking Ability (LESA) and hearing-impaired participants, make sure to obtain appropriate interpreter services in accordance with [PD #08-18-OPE](#) and [PD #08-20-OPE](#).

FAIR HEARING IMPLICATIONS

There are no Fair Hearing implications.


REFERENCES

[Food Stamp Source Book \(FSSB\), section 12, page 276](#)
[FSSB, section 16, page 366](#)
[Temporary Assistance Source Book \(TASB\), chapter 18 B, page 320](#)
[TASB, chapter 18 M, page 366](#)
[TASB, chapter 19 B, page 372](#)
[TASB, chapter 19 J, page 382](#)
[TASB, chapter 19 C, page 275](#)
[06-ADM-12](#)
[09-INF-01](#)
[18 NYCRR 352.21](#)

RELATED ITEMS

[PD #08-01-ELI](#)
[PB #08-44-ELI](#)
[PB #09-05-ELI](#)
[CD #09-02](#)

ATTACHMENTS

 Please use Print on Demand to obtain copies of forms.

Attachment A VITA Sites and Info for 2009
Attachment B It's Tax Time. Go Get Your Refund!
W-274BB Volunteer Income Tax Assistance (VITA) Site Information Directory Free Tax Preparation JANUARY – APRIL 2008 (Rev. 2/1/08) (Obsolete)

Volunteer Income Tax Assistance (VITA) Sites and Info for 2009

MANHATTAN

Baruch College

151 East 25th Street, New York, NY 10010

Dates: February 10 through April 15, Closed on February 12 for Lincoln's Birthday

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

Languages: English

Income Limits: To qualify, clients must earn less than \$60,000



Baruch College – CCBA Chinese Community Center

62 Mott Street, New York, NY

Dates: February 6 through April 12, Closed on February 12 for Lincoln's Birthday

Telephone: (212) 226-6280

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

Languages: English, Chinese (Mandarin and Cantonese)

Income Limits: To qualify, clients must earn less than \$60,000



Baruch College – Hamilton Fish Park Library

415 East Houston Street, New York, NY 10002

Dates: February 7 through April 12

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

Languages: English, Spanish

Income Limits: To qualify, clients must earn less than \$60,000



Bethex Federal Credit Union – CSAE Branch

75 Varick Street, 14th Floor, New York, NY 10013

Dates: January 16 through April 15, Closed on February 16 for Washington's Birthday

Telephone: (718) 299-3756

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

Languages: English, Spanish

Income Limits: To qualify, clients with children must earn less than \$45,000 and clients without children must earn less than \$20,000.



Community Tax Aid – Union Settlement Association

237 East 104th Street, New York, NY 10029

Dates: February 14 through April 11, Closed on March 21

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

Languages: English, Spanish

Volunteer Income Tax Assistance (VITA) Sites and Info for 2009

Income Limits: To qualify, clients with children must earn less than \$45,000 and clients without children must earn less than \$20,000.

Note: This site will prepare returns with rental income, back-year returns, and amended returns.



Community Tax Aid –Goddard-Riverside Community Center

647 Columbus Avenue, New York, NY 10025

Telephone: (212) 799-9400

Dates: February 10 through April 7 Closed on February 17

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

Languages: English, Spanish

Income Limits: To qualify, clients with children must earn less than \$45,000 and clients without children must earn less than \$20,000.

Note: This site will prepare returns with rental income, back-year returns, and amended returns.



Community Tax Aid - Housing Conservation Coordinators

777 10th Avenue, New York, NY 10013

Dates: February 11 through April 15 Closed on March 18

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

Languages: English, Spanish

Income Limits: To qualify, clients with children must earn less than \$45,000 and clients without children must earn less than \$20,000.

Note: This site will prepare returns with rental income, back-year returns, and amended returns.



Community Tax Aid – Hudson Guild

119 9th Avenue, New York, NY 10011

Dates: February 12 through April 9

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

Languages: English, Spanish

Income Limits: To qualify, clients with children must earn less than \$45,000 and clients without children must earn less than \$20,000.

Note: This site will prepare returns with rental income, back-year returns, and amended returns.



FoodChange - Food & Finance Center

284 St. Nicholas Avenue, New York, NY 10027

Dates: January 22 through April 15, Closed Mondays and Fridays in March

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

Languages: English, Spanish

Income Limits: To qualify, clients with children must earn less than \$45,000 and clients without children must earn less than \$20,000.

Volunteer Income Tax Assistance (VITA) Sites and Info for 2009

Note: During January and February, priority is being given to families with children over individuals. This Beginning in March, filers will be able to file prior-year returns and amended returns. This site will train filers to prepare their returns online at the sites. Filers must have an e-mail account and some computer skills.

\$aveNYC



FoodChange – Washington Heights

76 Wadsworth Avenue, New York, NY 10033

Dates: January 26 through April 15, Closed Mondays and Fridays in March

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

Languages: English, Spanish

Income Limits: To qualify, clients with children must earn less than \$45,000 and clients without children must earn less than \$20,000.

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Note: During January and February, priority is being given to families with children over individuals. This Beginning in March, filers will be able to file prior-year returns and amended returns. This site will train filers to prepare their returns online at the sites. Filers must have an e-mail account and some computer skills.



FoodChange – Goddard Riverside

140 West 140th Street (Basement), New York, NY 10030

Dates: January 26 through April 15, Closed Mondays and Fridays in March

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

Languages: English, Spanish

Income Limits: To qualify, clients with children must earn less than \$45,000 and clients without children must earn less than \$20,000.

Note: During January and February, priority is being given to families with children over individuals. This Beginning in March, filers will be able to file prior-year returns and amended returns. This site will train filers to prepare their returns online at the sites. Filers must have an e-mail account and some computer skills.



Volunteer Income Tax Assistance (VITA) Sites and Info for 2009

Harlem Independent Living Center

289 St. Nicholas Avenue, New York, NY 10029

Telephone: (212) 222-7122 & (212) 222-7198 (TTY/videophone)

Dates: February 1 through April 15, 2009

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

Restrictions: Only for Deaf and Hearing Impaired Filers (will prepare taxes via videophone)

Income Limits: Must earn less than \$45,000

Languages: English



HomeBase at Palladia

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

Telephone: (917) 671-1000

Dates: January 19 through April 15

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

Languages: English, Spanish

Income Limits: To qualify, clients with children must earn less than \$45,000 and clients without children must earn less than \$20,000.

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Hunter College Accounting Society VITA Site

695 Park Avenue, Hunter West Building Room 1537, New York, NY 10065

Telephone: (212) 772-4219

Dates: February 2 through April 14, Closed on February 12 and February 16

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

Languages: Arabic, Bangladeshi, Bengali, Burmese, Chinese (Mandarin and Cantonese), Creole, Dari, French, German, Greek, Hebrew, Hindi, Japanese, Khmer, Korean, Nepali, Polish, Romanian, Russian, Spanish, Tagalog, Ukrainian, and Urdu

Income Limits: To qualify, clients (any filing status) must earn less than \$45,000.



Lower East Side People's Federal Credit Union

37 Avenue B, New York, NY 10009

Telephone: (212) 529-8197 ext. 25

Dates: January 17 through April 15

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

Languages: English, Spanish, Chinese (Mandarin & Cantonese)

Income Limits: To qualify, clients with children must earn less than \$45,000 and clients without children must earn less than \$20,000.

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Volunteer Income Tax Assistance (VITA) Sites and Info for 2009

Note: Beginning in March, this site will complete amended returns and back-year returns.



Lower East Side People's Federal Credit Union – Chinatown Manpower Project

70 Mulberry Street, 3rd Floor, New York, NY 10013

Telephone: (212) 571-1690

Dates: January 21 through April 15

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

Languages: English, Spanish, Chinese (Mandarin & Cantonese)

Income Limits: To qualify, clients with children must earn less than \$45,000 and clients without children must earn less than \$20,000.

Note: Beginning in March, this site will complete amended returns and back-year returns.



Lower East Side People's Federal Credit Union - Grand Street Settlement

80 Pitt Street, New York, NY 10002

Telephone: (212) 674-1740

Dates: January 21 through April 15

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

Languages: English, Spanish, Limited Assistance in Chinese (Mandarin & Cantonese)

Income Limits: To qualify, clients with children must earn less than \$45,000 and clients without children must earn less than \$20,000.

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Note: Beginning in March, this site will complete amended returns and back-year returns.



SCAN LaGuardia House

307 East 116th Street, New York, NY 10029

Telephone: (917) 671-1000

Dates: January 16 through April 15

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

Languages: English, Spanish

Income Limits: To qualify, clients with children must earn less than \$45,000 and clients without children must earn less than \$20,000.

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SEEDCO - Henry Street Settlement

99 Essex Street, 3rd Floor, New York, NY 10002

Telephone: (212) 478-5400 ext. 228

Dates: January 22 through April 15

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

Languages: English, Chinese (Mandarin & Cantonese)

Volunteer Income Tax Assistance (VITA) Sites and Info for 2009

Income Limits: To qualify, clients with children must earn less than \$45,000 and clients without children must earn less than \$20,000.



SEEDCO – Gay Men’s Health Crisis

119 West 24th Street, 11th Floor, New York, NY 10011

Telephone: (212) 367-1163 or (212) 367-1015

Dates: January 26 through April 15

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

Languages: English

Income Limits: To qualify, clients with children must earn less than \$45,000 and clients without children must earn less than \$20,000.



The Financial Clinic – Nazareth Housing

519 East 11th Street, New York, NY 10009

Dates: January 26 through April 15

Telephone: (646) 492-2417

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

Languages: English, Spanish

Income Limits: To qualify, clients with children must earn less than \$40,000 and clients without children must earn less than \$20,000.



Union Settlement Association

237 East 104th Street, New York, NY 10029

Telephone: (917) 671-1000

Dates: January 17 through April 15

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

Languages: English, Spanish

Income Limits: To qualify, clients with children must earn less than \$45,000 and clients without children must earn less than \$20,000.

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Volunteer Income Tax Assistance (VITA) Sites and Info for 2009

BROOKLYN

Acorn – Brooklyn

447 New Lots Avenue, Brooklyn, NY 11207

Telephone: (718) 649-0782

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

Languages: English, Spanish

Income Limits: To qualify, clients with children must earn less than \$45,000 and clients without children must earn less than \$20,000.



Baruch College – Kingsbay YM-YWHA

3495 Nostrand Avenue (Between Avenue U & Avenue V), Brooklyn, NY 11229

Dates: February 8 through April 12

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

Languages: English, Russian

Income Limits: To qualify, clients must earn less than \$60,000



Brooklyn Cooperative Federal Credit Union – Bushwick Site

315 Grove Street, Brooklyn, NY 11237

Telephone: (917) 671-1000

Dates: January 21 through April 15

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

Languages: English, Spanish

Income Limits: To qualify, clients with children must earn less than \$45,000 and clients without children must earn less than \$20,000.

\$aveNYC



Brooklyn Cooperative Federal Credit Union – Bedford-Stuyvesant Site

750 Myrtle Avenue, Brooklyn, NY 11205

Telephone: (917) 671-1000

Dates: January 21 through April 15

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

Languages: English, Spanish

Income Limits: To qualify, clients with children must earn less than \$45,000 and clients without children must earn less than \$20,000.

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Volunteer Income Tax Assistance (VITA) Sites and Info for 2009

Community Tax Aid – Wartburg Lutheran Home for the Aged

50 Sheffield Street, Brooklyn, NY 11207

Dates: February 14 through April 11 Closed on March 14

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

Languages: English, Spanish

Income Limits: To qualify, clients with children must earn less than \$45,000 and clients without children must earn less than \$20,000.

Note: This site will prepare returns with rental income, back-year returns, and amended returns.



Community Tax Aid – Flatbush Dutch Reform Church

890 Flatbush Avenue, Brooklyn, NY 11226

Dates: February 14 through April 11 Closed on March 14

Site Hours: Sat, 10:00 AM - 1:00 PM

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

Income Limits: To qualify, clients with children must earn less than \$45,000 and clients without children must earn less than \$20,000.

Note: This site will prepare returns with rental income, back-year returns, and amended returns.



FoodChange – Sovereign Bank

195 Montague Street, 12th Floor, Brooklyn, NY 11201

Dates: January 27 through April 10, Closed Mondays and Fridays in March

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

Languages: English, Spanish

Income Limits: To qualify, clients with children must earn less than \$45,000 and clients without children must earn less than \$20,000.

Note: During January and February, priority is being given to families with children over individuals. This Beginning in March, filers will be able to file prior-year returns and amended returns. This site will train filers to prepare their returns online at the sites. Filers must have an e-mail account and some computer skills.



FoodChange – St. John Bread and Life

795 Lexington Avenue, Brooklyn, NY 11221

Dates: January 27 through April 10, Closed Mondays and Fridays in March

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

Languages: English, Spanish

Income Limits: To qualify, clients with children must earn less than \$45,000 and clients without children must earn less than \$20,000.

Note: During January and February, priority is being given to families with children over individuals. This Beginning in March, filers will be able to file prior-year returns and amended

Volunteer Income Tax Assistance (VITA) Sites and Info for 2009

returns. This site will train filers to prepare their returns online at the sites. Filers must have an e-mail account and some computer skills.



FoodChange – Sunset Park Family Life

5505 Fourth Avenue, Brooklyn, NY 11220

Dates: January 27 through April 10, Closed Mondays and Fridays in March

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

Languages: English, Spanish

Income Limits: To qualify, clients with children must earn less than \$45,000 and clients without children must earn less than \$20,000.

Note: During January and February, priority is being given to families with children over individuals. This Beginning in March, filers will be able to file prior-year returns and amended returns. This site will train filers to prepare their returns online at the sites. Filers must have an e-mail account and some computer skills.



SEEDCO - Cypress Hills Local Development Corporation

2832 Fulton Street, Brooklyn, NY 11207

Telephone: (718) 647-8477 ext. 112

Dates: January 22 through April 15

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

Languages: English, Spanish

Income Limits: To qualify, clients with children must earn less than \$45,000 and clients without children must earn less than \$20,000.



SEEDCO - St. Nicholas Neighborhood Preservation Corporation

790 Broadway, 2nd Floor, Brooklyn, NY 11206

Telephone: (718) 302-2057 ext. 203, 221

Dates: January 22 through April 15

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

Languages: English, Spanish

Income Limits: To qualify, clients with children must earn less than \$45,000 and clients without children must earn less than \$20,000.



Volunteer Income Tax Assistance (VITA) Sites and Info for 2009

The Financial Clinic – The Partnership for the Homeless

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

Dates: January 26 through April 15

Telephone: (646) 552-0584

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

Languages: English, Spanish

Income Limits: To qualify, clients with children must earn less than \$40,000 and clients without children must earn less than \$20,000.



Volunteer Income Tax Assistance (VITA) Sites and Info for 2009

BRONX

Acorn – Soundview

1217 Stratford Avenue, Bronx, NY 10472

Telephone: (718) 991-3101

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

Languages: English, Spanish

Income Limits: To qualify, clients with children must earn less than \$45,000 and clients without children must earn less than \$20,000.



Ariva - Tax Center

69 E. 167th Street, Bronx, NY 10452

Telephone: (718) 292-2983

Dates: January 17 through April 15, Closed on February 16 for President's Day

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

Languages: English, Spanish

Income Limits: To qualify, clients with children must earn less than \$45,000 and clients without children must earn less than \$20,000.

\$aveNYC



Ariva - Citizens Advice Bureau (Bronx Works)

391 East 149th Street, Bronx, NY 10455

Telephone: (718) 292-2983

Dates: January 22 through April 15, Closed on February 16 for President's Day

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

Languages: English, Spanish

Income Limits: To qualify, clients with children must earn less than \$45,000 and clients without children must earn less than \$20,000.

\$aveNYC



Bethex Federal Credit Union – Main Branch

20 East 179th Street, Lower Level, Bronx, NY 10453

Dates: January 16 through April 15

Telephone: (718) 299-9100

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

Languages: English, Spanish

Income Limits: To qualify, clients with children must earn less than \$45,000 and clients without children must earn less than \$20,000.



Volunteer Income Tax Assistance (VITA) Sites and Info for 2009

Community Tax Aid – South Bronx Action Group

384 East 149th Street, 2nd Floor, Bronx, NY 10455

Dates: February 14 through April 11, Closed on March 14

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

Languages: English, Spanish

Income Limits: To qualify, clients with children must earn less than \$45,000 and clients without children must earn less than \$20,000.

Note: This site will prepare returns with rental income, back-year returns, and amended returns.



Community Tax Aid – Citizens Advice Bureau

2070 Grand Concourse, Bronx, NY 10457

Telephone: (718) 731-0720

Dates: February 14 through April 11, Closed on March 14

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

Languages: English, Spanish

Income Limits: To qualify, clients with children must earn less than \$45,000 and clients without children must earn less than \$20,000.

Note: This site will prepare returns with rental income, back-year returns, and amended returns.



FoodChange - Fordham

80 East 181st Street (Basement), Bronx, NY 10453

Dates: January 22 through April 15, Closed Mondays and Fridays in March

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

Languages: English, Spanish

Income Limits: To qualify, clients with children must earn less than \$45,000 and clients without children must earn less than \$20,000.

\$aveNYC

Note: During January and February, priority is being given to families with children over individuals. This Beginning in March, filers will be able to file prior-year returns and amended returns. This site will train filers to prepare their returns online at the sites. Filers must have an e-mail account and some computer skills.



Volunteer Income Tax Assistance (VITA) Sites and Info for 2009

SEEDCO - Phipps Community Development Corporation

1071A East Tremont Avenue, Bronx, NY 10460

Telephone: (718) 620-1900

Dates: January 22 through April 15

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

Languages: Spanish, French, Ewe, and Tem (Kotokoli)

Income Limits: To qualify, clients with children must earn less than \$45,000 and clients without children must earn less than \$20,000.



SEEDCO - SOBRO

555 Bergen Avenue, Bronx, NY 10455

Telephone: (718) 732-7620

Dates: January 27 through April 15

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

Languages: English

Income Limits: To qualify, clients with children must earn less than \$45,000 and clients without children must earn less than \$20,000.



Volunteer Income Tax Assistance (VITA) Sites and Info for 2009
QUEENS

Baruch College – FOCUS Community Access Center

136-20 38th Avenue, Suite 10J, Queens, NY 11354

Dates: February 7 through April 12

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

Languages: English, Chinese (Mandarin and Cantonese)

Income Limits: To qualify, clients must earn less than \$60,000



Benevolent Tax Professional Services

112-36 Francis Lewis Boulevard, Queens, NY 11429

Dates: January 26 through April 15

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

Languages: English, Spanish

Income Limits: To qualify, clients must earn less than \$45,000.

Note: This site offers benefits screening through ACCESS NYC. ACCESS NYC is a free service run by the City to screen eligibility for benefit programs.



Community Tax Aid – Office of Assemblyman Jeff Aubry

98-09 Northern Boulevard, Queens, NY 11368

Dates: February 14 through April 11 Closed on March 14

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

Languages: English, Spanish

Income Limits: To qualify, clients with children must earn less than \$45,000 and clients without children must earn less than \$20,000.

Note: This site will prepare returns with rental income, back-year returns, and amended returns.



FoodChange – SCO Single Stop

37-22 82nd Street, Suite 223, Queens, NY 11372

Dates: January 22 through April 15, Closed Mondays and Fridays in March

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

Languages: English, Spanish

Income Limits: To qualify, clients with children must earn less than \$45,000 and clients without children must earn less than \$20,000.

Note: During January and February, priority is being given to families with children over individuals. This Beginning in March, filers will be able to file prior-year returns and amended returns. This site will train filers to prepare their returns online at the sites. Filers must have an e-mail account and some computer skills.



Volunteer Income Tax Assistance (VITA) Sites and Info for 2009

FoodChange – East River Development Alliance

1303 B 40th Avenue, Queens, NY 11101

Telephone: (718) 784-0877

Dates: January 27 through April 15, Closed Mondays and Fridays in March, From March, this site will be open on select Saturdays -- March 7, March 21, April 4 and April 11.

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

Languages: English, Spanish

Income Limits: To qualify, clients with children must earn less than \$45,000 and clients without children must earn less than \$20,000.

Note: During January and February, priority is being given to families with children over individuals. This Beginning in March, filers will be able to file prior-year returns and amended returns. This site will train filers to prepare their returns online at the sites. Filers must have an e-mail account and some computer skills.



Lexington Vocational Services Center

30th Avenue and 75th Street, Queens, NY, 11370

Telephone: (718) 350-3110 (voice/TTY) & (718) 350-3031 (videophone)

Dates: February 1 through April 15

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

Restrictions: Only for Deaf and Hearing Impaired Filers (will prepare taxes via videophone)

Income Limits: Must earn less than \$45,000

Languages: English



Lower East Side People's Federal Credit Union – Child Guidance Center

89-56 162nd Street, Queens, NY 11432

Telephone: (718) 739-8484

Dates: January 23 through April 15

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

Languages: English, Spanish, Limited Assistance in Chinese (Mandarin & Cantonese)

Income Limits: To qualify, clients with children must earn less than \$45,000 and clients without children must earn less than \$20,000.

Note: Beginning in March, this site will complete amended returns and back-year returns.



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

100-01 Northern Boulevard, Queens, NY 11368

Telephone: (718) 651-1100 (John Crow)

Dates: February 7 through April 15, Closed on February 14.

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

Languages: English, Spanish

Volunteer Income Tax Assistance (VITA) Sites and Info for 2009

Income Limits: To qualify, clients with children must earn less than \$45,000 and clients without children must earn less than \$20,000.



Ocean Bay Community Development Corporation

443 Beach 54th Street; Queens, NY 11692

Telephone (718) 945-8640

Dates: January 26 through April 15, Closed on February 16 for President's Day

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

Languages: English, Spanish

Income Limits: To qualify, clients with children must earn less than \$45,000 and clients without children must earn less than \$20,000.



SEEDCO – Safe Space

1931 Mott Avenue, Queens, NY 11691

Telephone: (718) 471-6818 ext. 108

Dates: January 27 through April 15

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

Languages: English

Income Limits: To qualify, clients with children must earn less than \$45,000 and clients without children must earn less than \$20,000.



Volunteer Income Tax Assistance (VITA) Sites and Info for 2009

STATEN ISLAND

FoodChange – Staten Island Bank and Trust

15 Hyatt Street, Staten Island, NY 10301

Dates: January 27 through April 15, Closed Mondays and Fridays in March

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

Languages: English, Spanish

Income Limits: To qualify, clients with children must earn less than \$45,000 and clients without children must earn less than \$20,000.

Note: During January and February, priority is being given to families with children over individuals. This Beginning in March, filers will be able to file prior-year returns and amended returns. This site will train filers to prepare their returns online at the sites. Filers must have an e-mail account and some computer skills.



SaveNYC: This site offers the SaveNYC Account for a limited amount of time. Families and individuals eligible for free tax preparation are eligible to open a SaveNYC Account and receive a match on their savings from the City of New York. Eligible filers who open a SaveNYC Account and keep it open for one year will receive 50 cents for every dollar saved from their tax refund up to a maximum of \$250. Filers must use at least \$100 of their tax refund to open a SaveNYC Account.



NYC Department of Consumer Affairs Office of Financial Empowerment
Center for Economic Opportunity

DAILY NEWS **horaHISPANA** **HOT 97**

CALL 311 OR VISIT NYC.GOV/OFE

It's Tax Time. Go Get Your Refund!

ES EL MOMENTO DE LOS IMPUESTOS. ¡RECLAME SU REEMBOLSO!

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

SAMPLE

It's tax time. Go get your refund!

EARNED INCOME TAX CREDIT (EITC)

- Working families (with dependents) earning less than \$42,000 might be eligible for up to \$6,500
- Working individuals earning less than \$16,000 might be eligible for up to \$600
- Parents not living with their child who have made up-to-date child support payments and earn less than \$34,000 might be eligible for up to \$1,100

NYC CHILD CARE TAX CREDIT

- Working families earning less than \$30,000 who pay for child care costs for children 3 and under might be eligible for up to \$1,733
- Your tax preparer can tell you about additional tax credits for parents

▶ ASK YOUR TAX PREPARER ABOUT ELIGIBILITY FOR THESE AND OTHER TAX CREDITS. TO FIND FREE AND LOW-COST TAX PREPARATION, CALL 311 OR VISIT NYC.GOV/OFE

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

CREDITO POR INGRESO DEL TRABAJO (EITC)

- Familias (con dependientes) que trabajan y reciben un ingreso de menos de \$42,000, pueden calificar para un crédito de hasta \$6,500
- Individuos que trabajan y reciben un ingreso de menos de \$16,000, pueden calificar para un crédito de hasta \$600
- Padres de familia que no viven con su hijo(a), que cuentan con ayuda económica para el cuidado infantil y reciben un ingreso de menos de \$34,000, pueden calificar para un crédito de hasta \$1,100







CREDITO DE IMPUESTO DE CIUDADANOS INFANTILES DE LA CIUDAD DE NUEVA YORK

- Familias que trabajan, reciben un ingreso de menos de \$30,000, y que pagan por el cuidado de su hijo(a) de 3 años de edad o menor, pueden calificar para un crédito de hasta \$1,733
- Su preparador de impuestos le puede enseñar sobre otros créditos de impuestos para padres

▶ PREGÚNTELE A SU PREPARADOR DE IMPUESTOS SOBRE ESTOS Y OTROS CRÉDITOS DE IMPUESTO. PARA ENCONTRAR PREPARACIÓN DE IMPUESTOS GRATIS O DE BAJO COSTO, LLAME 311 O VISITE NYC.GOV/OFE

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
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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
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	

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


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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	

OBSCURE







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	

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

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





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 Wykoff 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	

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

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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 13 – 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.

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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
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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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 <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. 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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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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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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