



FAMILY INDEPENDENCE ADMINISTRATION

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POLICY DIRECTIVE #12-02-ELI

(This Policy Directive Obsoletes PD #11-05-ELI)

EARNED INCOME TAX CREDIT (EITC) AND OTHER TAX CREDITS FOR TAX YEAR 2011

Date: February 8, 2012	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 Federal government, 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. Earned Income Tax Credit (EITC) refunds must be excluded as income and resources for Cash Assistance (CA) and 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, in that if the credit exceeds the amount of tax owed, the balance is returned to the taxpayer in the form of a tax credit. The following tax credits are currently available to NYC residents:</p> <ul style="list-style-type: none"> • Federal EITC, NYS EITC, and NYC EITC • NYS Noncustodial Parent EITC • Federal and Empire State Child Tax Credits • Federal, NYS, and NYC Child and Dependent Care Credits • NYS and NYC Household Credits • American Opportunity and Lifetime Learning Credits • NYC School Tax 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 Fax* or fax to: (917) 639-0298

Income Requirements Federal, NYS, and NYC EITCs are refundable tax credits available to low income wage earners (including the self-employed). In order to be eligible for an EITC, an individual must have worked full- or part-time at some point during the previous tax year. Individuals filing for an EITC must not have investment income totaling more than \$3,150. Individuals will only receive an EITC refund if the EITC credit exceeds the amount of taxes owed.

See income limits chart on page 3.

The Federal EITC can be claimed by filing IRS **Form 1040**, **Form 1040A**, or **Form 1040EZ**. Full- and part-year residents of NYC who claim a Federal EITC may also be eligible for NYS and NYC EITCs. The NYS Claim for Earned Income Credit (**IT-215**) form must be completed and attached to the NYS income tax return in order to claim the NYS and NYC EITCs. The NYS EITC is equal to 30% of the allowable Federal EITC for tax year 2011. The NYC EITC is equal to 5% of the allowable Federal EITC for tax year 2011. For part-year NYC residents, the amount of EITC is adjusted based on the amount of income received in the NYC residency period.

Increased tax benefits Individuals who file Federal and State tax returns and qualify for EITCs may receive benefits totaling more than \$7,700. For example, a single parent with three or more children in his/her home may be eligible to receive up to \$7,763 in combined City, State, and Federal EITCs (see tables on the next page).

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

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

Increased income limits The 2011 tax year income limits for EITCs are as follows:

Three or more qualifying children	\$43,998 (single or head of household) \$49,078 (married, filing jointly)
Two qualifying children	\$40,964 (single or head of household) \$46,044 (married, filing jointly)
One qualifying child	\$36,052 (single or head of household) \$41,132 (married, filing jointly)
No children	\$13,660 (single or head of household) \$18,740 (married, filing jointly)

Increased tax credits The maximum EITC amounts for the 2011 tax year are:

Three or more children	\$5,751 (Federal) + \$1,725 (State) + \$287 (City) = \$7,763
Two children	\$5,112 (Federal) + \$1,533 (State) + \$255 (City) = \$6,900
One child	\$3,094 (Federal) + \$928 (State) + \$154 (City) = \$4,176
No children	\$464 (Federal) + \$139 (State) + \$23 (City) = \$626

Retroactive EIC 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 2010, 2009, and 2008).

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 copy of the tax return from the year for which the credit is being claimed.

In order to claim retroactive NYS and NYC EITCs, individuals must file the Claim for Earned Income Credit (**Form IT-215**) along with a copy of the NYS income tax return from the tax year(s) for which the EITCs are being claimed. To obtain a copy of Form **IT-215** or transcripts of prior NYS tax returns, individuals should call the NYS Department of Taxation and Finance at **(518) 457-5431**.

For further information about retroactive eligibility, the individual may call the Internal Revenue Service (IRS) at **(800) 829-1040** (for information about the Federal EITC) and/or the NYS Department of Taxation and Finance at **(518) 457-5431** (for information about the NYS EITC or the NYC EITC).

EIC for Child-only Cases

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

Noncustodial Parent NYS EIC

The NYS Noncustodial Parent EITC addresses the needs of low-income noncustodial parents by supplementing their earnings and helping qualified taxpayers become more involved in the economic and social well-being of their children. To be qualified, a noncustodial parent must:

- not have claimed NYS EITC;
- be a New York resident taxpayer;
- be 18 years of age but younger than 66;
- be a noncustodial parent and have a child(ren) who does not reside with him/her;
- have paid child support through a NYS Child Support Collection Unit for at least one-half year; and
- have paid 100% of the current amount of child support due for any tax year for which the Noncustodial Parent EITC is claimed.

In order to receive the credit, individuals must attach the Claim for Noncustodial Parent New York State Earned Income Credit Form (**IT-209**) along with Form **IT-215** to their NYS tax returns.

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

Penalty for Improper or Fraudulent 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. If the Federal Child Tax Credit exceeds the amount of tax actually owed, the taxpayer may claim the difference in the form of an 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 minimum earned income amount used to calculate the Additional Child Tax Credit is \$3,000 for the 2011 tax year.

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

- \$100 times the number of children age 4 through 16 who qualified for the Federal Child Tax Credit; or
- 33% of the taxpayer's Federal Child Tax Credit for children ages 4 through 16.

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

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

Child and Dependent Care Credits

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

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

The NYS Child and Dependent Care Credit is a refundable tax credit worth up to \$1,155 for families with one child or dependent in care and up to \$2,310 for families with more than one child or dependent in care. Expenses covered by this credit must be for children who were under age 13 or for disabled dependants 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 on December 31, 2011. 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 the 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 (American Opportunity, Lifetime Learning, and NYS College Tuition Credits)

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

- **American Opportunity Credit:** This credit applies to the first four taxable years of post-secondary education. A portion of the credit is now refundable for most taxpayers. The maximum amount for the American Opportunity Credit is \$2,500 per student.
- **Lifetime Learning Credit:** This non-refundable credit is available for students at any point in their post-secondary education. The Lifetime Learning Credit provides a maximum of \$2,000 per tax return, regardless of the number of eligible students in the family.

NYS College Tuition Credit/Itemized Deduction

In addition, a college tuition 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. Filing status single, married filing separately, or head of household may receive a credit worth up to \$62.50 if they qualify. Filing status married filing jointly, or qualifying widow(er) with dependent child may receive a credit worth up to \$125 if they qualify. The NYC School Tax Credit can be claimed using the NYS Claim for NYC School Tax Credit (**NYC-210**) form, or directly on the NYS Resident Income Tax Return (short form) (**IT-150**), Resident Income Tax Return (long form) (**IT-201**), or Nonresident and Part-Year Resident Income Tax Return (**IT-203**).

NYS Tax Rebate Debit Card

On the NYS income tax return, filers may choose to receive refunds via the NYS Tax Rebate Debit Card. This state-administered prepaid card enables filers to avoid check cashing fees and is a useful option for those who do not have bank accounts. There is no charge for in-network ATM cash withdrawals or purchases, or to remove cash from the card in one bank teller transaction. Refunds on direct deposit and paper check are still available.

REQUIRED ACTION

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

“Child-only” payee cases

Note: Payees of “Child-only cases” (for example, a grandparent payee that is not receiving cash assistance and has earned income) must also be informed of EITC and tax credit availability.

The following resources must 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 **(518) 457-5181** or www.tax.ny.gov
- New York City 311 Citizen Service Hotline at **311**

JOS/Workers must encourage applicants/participants to utilize the VITA centers located throughout the five boroughs of NYC. The Department of Consumer Affairs (DCA)/Office of Financial Empowerment (OFE)'s Volunteer Income Tax Assistance (VITA) and Free Sites for 2012 (**Attachment A**) contains a directory of all VITA sites throughout NYC and it must be distributed during any in-person applicant/participant contact. The DCA/OFE VITA and Free Sites for 2012 directory is also available in Spanish (see **Attachment B**).

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

JOS/Workers must direct applicants/participants to contact **311** to obtain a listing of VITA sites in foreign languages other than Spanish.

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

See [PB #11-109-SYS](#) for information on "myBenefits".

Applicants/Recipients should also be informed that information on Tax Credits, VITA sites, services, benefits and other work supports can also be obtained by visiting www.myBenefits.ny.gov on the internet.

For more information on the EITC Mailing see [PB #12-05-ELI](#).

An informational mailing was sent to all active CA households that had earned income in 2011. The mailing consists of an informational letter from the Human Resources Administration (HRA), a multi-lingual insert, and a copy of the EITC palm card produced by the Department of Consumer Affairs/Office of Financial Empowerment (DCA/OFE).

DCA/OFE's EITC palm card titled "It's Tax Time. Go Get Your Refund" (**Attachment C**) will also be included in the CA and NCA FS application kits. The palm card provides information on the benefits of EICs and the New York City Child Care Tax Credit. Individuals are directed to call 311 or visit www.nyc.gov/ofe for information on obtaining free or low cost tax preparation assistance. The palm card contains information in both English and Spanish.

Job Center Directors and NCA FS Center Directors must ensure that all copies of **Attachments A, B, and C** are removed from circulation and recycled after April 17, 2012.

Mandated Signage

See [PB #12-05-ELI](#).

Job Center Directors and NCA FS Center Directors must prominently display the 2012 EIC poster titled "It's Tax Time. Go Get Your Refund!" (**FIA-36**). The 11-by-17 inch poster, which is printed in both English and Spanish, has been distributed to all Job Centers and NCA FS Centers under separate cover. Job Center Directors and NCA FS Center Directors must ensure that outdated versions of **FIA-36** have been removed from circulation and recycled. Additional copies of **FIA-36** can be requested via the Central Intake Workflow System (CIWS) if necessary.

PROGRAM IMPLICATIONS

Model Office Implications

There are no Model Office Implications.

Paperless Office System (POS) Implications

There are no POS implications.

Cash Assistance Implications

EITCs

Federal, NYC, and NYS EITCs are excluded as income in the month they are received and as a resource thereafter.

Tax Credits other than EITCs

Tax credits other than EITCs are exempt as income in the month received and for the following twelve (12) months as a resource.

Income Tax Refunds

Income Tax Refunds are exempt as income in the month received and for the following twelve (12) months as a resource.

Food Stamp Implications

EITCs

Federal, NYS, and NYC EITCs are excluded both as income and as a resource.

Tax Credits other than EITCs

Tax credits other than EITCs are excluded as income. For those few FS households still subject to a resource test, the amount of the credit or any unspent balance is excluded as a resource for twelve (12) months following the receipt of the credit.

Income Tax Refunds

Income Tax Refunds are excluded as income. For those few FS households still subject to a resource test, the Income Tax Refunds are excluded as a resource for twelve (12) months following the month of receipt. Any remaining, identifiable balance of an Income Tax Refund would be considered to be a resource after twelve months.

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 #11-33-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](#)
- [GIS 11 TA/DC002](#)
- [Temporary Assistance Source Book \(TASB\), chapter 18 B, page 320](#)
- [TASB, chapter 18 M, page 336](#)
- [TASB, chapter 19 B, page 372](#)
- [TASB, chapter 19 J, page 382](#)
- [TASB, chapter 19 C, page 375](#)
- [06-ADM-12](#)
- [09-INF-23](#)
- [12-INF-02](#)
- [SSL 131-n\(1\)](#)
- [18 NYCRR 352.20\(g\)](#)
- [18 NYCRR 387.9\(b\)\(3\)\(xviii\)](#)
- [18 NYCRR 387.11\(p\)](#)

RELATED ITEMS

- [PB #11-109-SYS](#)
- [PB #12-05-ELI](#)

ATTACHMENTS

 Please use Print on Demand to obtain copies of forms.






Attachment A Volunteer Income Tax Assistance (VITA) and Free Sites for 2012

Attachment B Volunteer Income Tax Assistance (VITA) and Free Sites for 2012 (Spanish)



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



Below is a list of neighborhood sites, where someone will prepare your taxes for FREE. Refer to the Key for important eligibility information.

Key	
	Must earn less than \$50,000 (with children) or \$18,000 (no children) to visit a Volunteer Income Tax Assistance (VITA) site where a certified volunteer will prepare your taxes for free.
	Sites with this icon are VITA sites where you may have the opportunity to open a SaveUSA account to earn an extra 50% in savings!
	Sites with this icon allow you to prepare your taxes online ... but with some help from a tax assistant. To use this FREE program, you must earn less than \$48,000 (per tax return) and have a valid e-mail address.
	Sites with this icon are virtual sites that allow you to drop off your tax filing paperwork.
	Sites with this icon are AARP Tax-Aide sites where a certified volunteer will prepare your taxes for free.






NOTE: Our partners have agreed NOT to offer Refund Anticipation Loans (RALs) or other loans.

BRONX	
<p>Ariva - South Bronx 69 East 167th Street, 2nd Floor Bronx, NY 10452 Subway: 4 to 167th Street Telephone: 718-292-2983 Hours of Operation: Monday and Thursday, 5pm-7:30pm; Tuesday and Wednesday, 1pm-7:30pm; Saturday, 10am-4pm Languages: English, Español</p>	  FREE tax preparation






Attachment A

<p>Food Bank for NYC - Bronx Works Morris Senior Center 80 E. 181st Street Bronx, NY 10453 Subway: 4 to Burnside Avenue Telephone: 646-315-7703 Hours of Operation: Site opens on January 19. Monday-Thursday, 10am-7pm; Friday, 10am-5pm; Saturday, 9am-5pm. NOTE: During March, site will be closed on Mondays and Fridays. Languages: English, Español</p>	  FREE tax preparation
<p>Ariva - University Neighborhood Housing Program Refuge House 2715 Bainbridge Avenue Bronx, NY 10458 Subway: B or D to Kingsbridge Road Telephone: 718-933-2539 Hours of Operation: Site opens on January 25. Wednesday, 3pm-8pm; Saturday, 10am-4pm Languages: English, Español</p>	 FREE tax preparation
<p>Food Bank for NYC - Gospel Hill Baptist Church 3265 3rd Avenue Bronx, NY 10456 Subway: 2 or 5 to Prospect Avenue Telephone: 646-315-7703 Hours of Operation: Site opens on January 25. Wednesday and Thursday, 10am-7pm; Saturday, 9am-5pm Languages: English, Español</p>	 FREE tax preparation
<p>SEEDCO - Phipps West Farms Technology and Career Center 1071A East Tremont Avenue Bronx, NY 10460 Subway: 2 or 5 to West Farms Square-East Tremont Avenue Telephone: 718-620-1900 Hours of Operation: Monday, Wednesday, and Friday, 9am-4pm; Tuesday and Thursday, 9am-7pm Languages: English, Español, Akan/Twi</p>	 FREE tax preparation
<p>Food Bank for NYC - River Watch 1600 Sedwick Avenue, Suite 1 Bronx, NY 10453 Telephone: 646-315-7703 Hours of Operation: Site opens on January 23. Monday and Tuesday, 2pm-6pm; Wednesday, 11am-2pm; Saturday, 3pm-6pm Languages: English, Español</p>	 FREE tax preparation
<p>AARP - Highbridge Community Life Center - Adult Education Building 1438 Ogden Avenue Bronx, NY 10452 Subway: 4 to 170th Street Telephone: 718-681-2222 Hours of Operation: February 3 - April 14: Friday and Saturday, 10am-2pm</p>	 FREE tax preparation

Attachment A







<p>AARP - JASA Einstein Senior Center 135 Einstein Loop, Room 34 Bronx, NY 10475 Telephone: 718-320-2066 Hours of Operation: February 7 - April 17: Tuesday, 10am-2pm Languages: English, Español</p>	 FREE tax preparation
BROOKLYN – Bay Ridge/Bensonhurst/Borough Park/Sunset Park	
<p>Baruch College - Chinese-American Planning Council (CPC) Brooklyn 4101 8th Avenue Brooklyn, NY 11232 Subway: D to 9th Avenue Hours of Operation: Site opens on February 5. Sunday, 10am-3pm Languages: English, 中文</p>	 FREE tax preparation
<p>Food Bank for NYC - Center for Family Life 5505 Fourth Avenue Brooklyn, NY 11220 Subway: R to 53rd Street Telephone: 646-315-7703 Hours of Operation: Site opens on January 23. Senior and disabled individuals filing State only 210 and 214 returns can visit the site Monday and Friday, 10am-3pm. All other individuals may visit the site Tuesday-Thursday, 12pm-7pm; Saturday, 9am-5pm. NOTE: During March and April, site will be closed on Mondays and Fridays. Languages: English, Español, 中文, Русский</p>	 FREE tax preparation
BROOKLYN – Bedford Stuyvesant/Crown Heights/East New York/New Lots	
<p>Food Bank for NYC - Bedford Stuyvesant Restoration Corporation 1406 Fulton Street (inside 1368 Fulton Street) Brooklyn, NY 11216 Subway: A or C to Kingston-Throop Avenue Telephone: 646-315-7703 Hours of Operation: Site opens on January 24. Tuesday-Thursday, 12pm-7pm; Saturday, 9am-5pm Languages: English, Español, 中文, Русский</p>	 FREE tax preparation
<p>SEEDCO - Cypress Hills LDC Economic Development Studio 2832 Fulton Street Brooklyn, NY 11207 Subway: J or Z to Van Siclen Avenue Telephone: 718-647-8477 x113 Hours of Operation: Site opens on January 18. Monday and Wednesday, 10am-5pm; Tuesday and Thursday, 1pm-7pm; Additional Saturday hours are available, please call to schedule an appointment. Languages: English, Español, Nepalese</p>	 FREE tax preparation

Attachment A

<p>Food Bank for NYC - Bedford Stuyvesant Campaign Against Hunger 2010 Fulton Street Brooklyn, NY 11233 Subway: C to Ralph Avenue Telephone: 646-315-7703 Hours of Operation: Site opens on January 23. Monday-Friday, 10am-5pm</p>	
<p>Food Bank for NYC - Central Brooklyn Library 10 Grand Army Plaza Brooklyn, NY 11238 Subway: 2 or the 3 to the Eastern Parkway Station Telephone: 646-315-7703 Hours of Operation: Site opens on January 23. Monday, 10am-2pm and 4pm-8pm; Tuesday, 4pm-8pm; Friday, 10am-5pm</p>	
<p>Food Bank for NYC - New Lots Brooklyn Public Library 655 New Lots Avenue Brooklyn, NY 11207 Subway: 3 Train to New Lots Avenue Telephone: 646-315-7703 Hours of Operation: Site opens on January 23. Monday, Tuesday, and Friday, 11am-5pm; Wednesday, 1pm-7pm</p>	
<p>BROOKLYN – Bushwick/Greenpoint/Williamsburg</p>	
<p>Food Bank for NYC - St. Johns Bread and Life 795 Lexington Avenue Brooklyn, NY 11221 Subway: J to Kosciuszko Street Telephone: 646-315-7703 Hours of Operation: Site opens on January 23. Monday-Wednesday, 1pm-7pm; Thursday, 1pm-8pm; Saturday, 10am-4pm Languages: English, Español</p>	
<p>SEEDCO - St. Nicks 790 Broadway, 2nd Floor Brooklyn, NY 11206 Subway: J or M to Flushing Avenue Telephone: 718-302-2057 x203 Hours of Operation: Monday-Friday, 9am-5pm. Clients must sign waiting list upon arrival for an appointed time. The list closes between 10am-12pm. This site will also be open the following Saturdays, January 28, February 25, March 17, and April 14. Languages: English, Español</p>	

BROOKLYN – Canarsie/Coney Island/Flatbush/Flatlands	
<p>Food Bank for NYC - CAMBA 2211 Church Avenue, 2nd and 3rd Floors Brooklyn, NY 11226 Subway: B or Q to Church Avenue Telephone: 646-315-7703 Hours of Operation: Site opens on January 23. Monday-Friday, 4pm-7pm; Saturday, 9am-5pm.</p>	 FREE tax preparation
<p>Food Bank for NYC - CAMBA 855 Flatbush Avenue Brooklyn, NY 11226 Subway: B or Q to Church Avenue Telephone: 646-315-7703 Hours of Operation: Site opens on January 23. Monday, 1pm-4pm; Wednesday, 10am-1pm Languages: English, Español</p>	 FREE tax preparation
BROOKLYN – Downtown Brooklyn/Heights/Slope	
<p>Food Bank for NYC - Capital One Bank 356 Fulton Street, 2nd Floor Brooklyn, NY 11201 Subway: A, C, F, or R to Jay Street - MetroTech Telephone: 646-315-7703 Hours of Operation: Site opens on January 19. Monday-Thursday, 10am-7pm; Friday, 10am-5pm; Saturday, 9am-5pm. NOTE: During March, site will be closed on Mondays and Fridays. Languages: English, Español, 中文, Русский</p>	  FREE tax preparation
MANHATTAN – Chelsea/Greenwich Village	
<p>SEEDCO - GMHC 446 West 33rd Street, 7th Floor New York, NY 10001 Subway: A, C, or E to 34th Street Penn Station Telephone: 212-367-1030 Hours of Operation: Monday-Friday, 10am-6pm. You must call to schedule an appointment. Languages: English, Español, 中文, Kreyòl Ayisyen</p>	 FREE tax preparation
<p>AARP - Center on the Square 20 Washington Square North, 2nd Floor New York, NY 10011 Subway: B, D, F, or V to West 4th Street Telephone: 212-777-3555 ext106 Hours of Operation: February 3 - April 13: Friday, 10am-2pm</p>	 FREE tax preparation

Attachment A

<p>AARP - Fulton Senior Center 119 Ninth Avenue New York, NY 10011 Subway: A, C, or E to 14th Street Telephone: 212-924-6710 Hours of Operation: February 2 - April 12: Thursday, 12pm-4pm. You must call to schedule an appointment.</p>	 FREE tax preparation
<p>AARP - Marble Collegiate Church 3 West 29th Street New York, NY 10001 Subway: R to 28th Street Telephone: 212-686-2770 Hours of Operation: February 1 - April 11: Wednesday, 9:30am-2:30pm</p>	 FREE tax preparation
<p>AARP - Muhlenberg Library 209 West 23rd Street, 3rd Floor Community Room New York, NY 10011 Subway: 1 to 23rd Street Telephone: 212-924-1585 or 646-230-6784 Hours of Operation: February 3 - April 13: Friday, 10:30am-4pm</p>	 FREE tax preparation
<p>MANHATTAN – Gramercy/Upper East Side</p>	
<p>Baruch College - Newman Library 151 East 25th Street New York, NY 10010 Subway: 6 to 23rd Street Hours of Operation: Site opens on February 3. Tuesday-Thursday, 12pm-7pm; Friday, 12pm-6pm; Saturday, 10am-3pm Languages: English, Español, 中文, 한국어, Русский</p>	 FREE tax preparation
<p>Hunter College Accounting Society - Hunter College West Lobby 695 Park Avenue New York, NY 10065 Subway: 6 to 68th Street Telephone: 212-772-4219 Hours of Operation: February 5 - April 5: Sunday, 3:30pm-6:30pm; Monday, Wednesday, and Thursday, 4:30pm-9:30pm Languages: English, Español, 中文</p>	 FREE tax preparation
<p>Food Bank for NYC - Science, Industry, and Business Library (SIBL) 188 Madison Avenue New York, NY 10016 Subway: 6 to 33rd Street; D, N, Q, or R to 34th Street Telephone: 646-315-7703 Hours of Operation: Site opens on January 23. Monday, 11am-2pm; Tuesday, 11am-2pm and 5pm-7pm; Wednesday-Thursday, 5pm-7pm; Saturday, 12pm-5pm</p>	 FREE tax preparation


Attachment A

<p>AARP - 58th Street Branch Library 127 East 58th Street, 2nd Floor New York, NY 10022 Subway: 4, 5, or 6 to Lexington Avenue-59th Street Telephone: 212-759-7358 Hours of Operation: February 4 - April 17: Tuesday and Saturday, 10am-2pm.</p>	 FREE tax preparation
<p>AARP - 96th Street Library 112 East 96th Street, Lower Level Community Room New York, NY 10128 Subway: 6 to 96th Street Telephone: 212-289-0908 Hours of Operation: February 6 - April 16: Monday, 10:30am-2:30pm</p>	 FREE tax preparation
<p>AARP - Ehiphany Branch Library 228 East 23rd Street, 3rd Floor Auditorium New York, NY 10010 Subway: 6 to 23rd Street Telephone: 212-679-2645 Hours of Operation: February 2 - April 12: Thursday, 10am-2pm</p>	 FREE tax preparation
<p>AARP - Lenox Hill Neighborhood House 331 East 70th Street New York, NY 10021 Subway: 6 to 68th Street Telephone: 212-744-5022 ext1399 Hours of Operation: February 1 - April 11: Wednesday, 10am-2pm</p>	 FREE tax preparation
<p>AARP - Roosevelt Island Senior Center 546 Main Street New York, NY 10044 Subway: F to Roosevelt Island Telephone: 212-980-1888 Hours of Operation: February 7 - April 17: Tuesday, 9am-1pm</p>	 FREE tax preparation
<p>AARP - Stanley Isaacs Neighborhood Center 415 East 93rd Street New York, NY 10128 Subway: 6 to 96th Street Telephone: 212-360-7620 ext38 Hours of Operation: February 3 - April 13: Friday, 10:30am-3pm</p>	 FREE tax preparation

Attachment A

MANHATTAN – Harlem	
<p>Food Bank for NYC - Carver Financial Literacy Center 300 West 145th Street New York, NY 10039 Subway: A, B, or C to 145th Street Telephone: 646-315-7703 Hours of Operation: Site opens on January 19. Monday-Thursday, 10am-7pm; Friday, 10am-5pm; Saturday, 9am-5pm. NOTE: During March, site will be closed on Mondays and Fridays. Languages: English, Español</p>	  <small>New York City</small> FREE tax preparation
<p>Food Bank for NYC - Community Kitchen and Pantry of West Harlem 252 West 116th Street New York, NY 10026 Subway: B or C to 116th Street Telephone: 646-315-7703 Hours of Operation: Site opens on January 19. Monday-Friday, 8am-2pm; Saturday, 9am-5pm. NOTE: During March, site will be closed on Mondays and Fridays. Languages: English, Español</p>	 FREE tax preparation
<p>Food Bank for NYC - Countee Cullen Branch Library 104 West 136th Street New York, NY 10030 Subway: 2 or 3 to 135th Street Telephone: 646-315-7703 Hours of Operation: Site opens on January 23. Monday, Friday, and Saturday, 10am-2pm; Tuesday and Thursday, 3pm-7pm</p>	 FREE tax preparation
<p>AARP - Central Harlem Senior Citizens Center, Inc. 120 West 140th Street New York, NY 10030 Subway: 2 or 3 to 135th Street Telephone: 212-926-4465 Hours of Operation: February 2 - April 16: Monday and Thursday, 9:30am-1:30pm</p>	 FREE tax preparation
<p>AARP - Fred Samuels Community Center 669 Malcolm X Boulevard, 2nd Floor New York, NY 10037 Subway: 3 to 145th Street Telephone: 212-491-1092 Hours of Operation: February 4 - April 14: Saturday, 10am-2pm</p>	 FREE tax preparation






Attachment A

<p>AARP - Goddard Riverside Community Center Single Stop 140 West 140th Street, Lower Level New York, NY 10030 Subway: 2 or 3 to 135th Street Telephone: 212-234-3481 Hours of Operation: February 1 - April 11: Wednesday, 10am-2pm. You must call to schedule an appointment.</p>	 FREE tax preparation
MANHATTAN – Inwood/Washington Heights	
<p>Food Bank for NYC - Northern Manhattan Improvement Corporation (NMIC) 76 Wadsworth Avenue New York, NY 10033 Subway: A to 175th Street Telephone: 646-315-7703 Hours of Operation: Site opens on January 23. The first 25 senior and disabled individuals filing State only 210 and 214 returns can visit the site Monday-Thursday, 8am-12pm. All other individuals may visit the site Monday-Thursday, 12pm-7pm; Saturday, 9am-5pm. NOTE: During March, site will be closed on Mondays. Languages: English, Español</p>	 FREE tax preparation
<p>AARP - Hamilton Grange Library 503 West 145th Street, Lower Level Community Room New York, NY 10031 Subway: 1 to 145th Street Telephone: 212- 926-2147 Hours of Operation: February 6 - April 16: Monday, 12pm-4pm</p>	 FREE tax preparation
<p>AARP - YM&YWHA Washington Heights 54 Nagle Avenue, 3rd Floor Computer Room New York, NY 10040 Subway: 1 to Dyckman Street Telephone: 212-569-6200 ext 221 Hours of Operation: February 3 - April 17: Tuesday and Friday, 9:30am-2pm</p>	 FREE tax preparation
MANHATTAN – Lower Manhattan/Union Square	
<p>Baruch College - CCBA Chinese Community Center 62 Mott Street, 2nd Floor New York, NY 10002 Subway: 6, N, Q, or R to Canal Street Hours of Operation: Site opens on February 4. Saturday and Sunday, 10am-4pm Languages: English, 中文</p>	 FREE tax preparation







Attachment A

<p>Baruch College - Chinese-American Planning Council (CPC) Manhattan 165 Eldridge Street New York, NY 10002 Subway: B or D to Grand Street Hours of Operation: Site opens on February 4. Saturday and Sunday, 10am-4pm Languages: English, 中文</p>	 FREE tax preparation
<p>Baruch College - Hamilton Fish Park Library 415 East Houston Street New York, NY 10002 Subway: J to Essex Street Hours of Operation: Site opens on February 4. Saturday, 10am-3pm Languages: English, Español</p>	 FREE tax preparation
<p>AARP - Grand Street Settlement 80 Pitt Street, Main Floor Community Room New York, NY 10002 Subway: J or M to Essex Street Telephone: 212-674-1740 ext 288 Hours of Operation: February 1 - April 11: Wednesday, 10am-2pm</p>	 FREE tax preparation
<p>AARP - St. Margaret's House 49 Fulton Street New York, NY 10038 Subway: 2 or 3 to Fulton Street Telephone: 212-766-8122 Hours of Operation: February 2 - April 12: Thursday, 10am-1:30pm</p>	 FREE tax preparation
MANHATTAN – Upper West Side	
<p>AARP - Bloomingdale Library 150 West 100 Street, 2nd Floor Community Room New York, NY 10025 Subway: 1 to 103rd Street Telephone: 212-222-8030 Hours of Operation: February 3 - April 13: Friday, 10:30am-2:30pm</p>	 FREE tax preparation
<p>AARP - Morningside Heights Library 2900 Broadway, Lower Level Community Room New York, NY 10025 Subway: 1 to 116th Street Telephone: 212-666-5099 Hours of Operation: February 4 - April 16: Monday and Saturday, 10:30am-2:30pm</p>	 FREE tax preparation

Attachment A

<p>AARP - Project Find - Hamilton Senior Center 141 West 73rd Street New York, NY 10023 Subway: 1, 2, or 3 to 72nd Street Telephone: 212-787-7710 Hours of Operation: February 7 - April 17: Tuesday, 10am-2pm</p>	 FREE tax preparation
<p>AARP - Riverside Library 127 Amsterdam Avenue, Main Floor Community Room New York, NY 10023 Subway: 1 to 66th Street Telephone: 212-870-1810 Hours of Operation: February 2 - April 12: Thursday, 11am-3pm</p>	 FREE tax preparation
<p>AARP - West Side Campaign Against Hunger 263 West 86th Street, Lower Level New York, NY 10024 Subway: 1 to 86th Street Telephone: 212-362-3662 ext 120 Hours of Operation: February 7 - April 17: Tuesday, 10am-12pm and 1pm-3pm</p>	 FREE tax preparation
<p>QUEENS – Astoria/Long Island City</p>	
<p>Food Bank for NYC - East River Development Alliance 4-25 Astoria Boulevard Astoria, NY 11102 Subway: N or Q to Astoria Boulevard Telephone: 718-784-0877 Hours of Operation: Site opens on January 24. Tuesday, 12pm-7pm. You must call to schedule an appointment. Languages: English, Español, 中文</p>	 FREE tax preparation
<p>QUEENS – Bayside/Clearview/Flushing/Fresh Meadows/Little Neck</p>	
<p>Baruch College - Chinese-American Planning Council (CPC) Queens 136-18 39th Avenue, 8th Floor Flushing, NY 11354 Subway: 7 to Flushing-Main Street Hours of Operation: Site opens on February 4. Saturday and Sunday, 10am-4pm Languages: English, 中文</p>	 FREE tax preparation

Attachment A






<p>Baruch College - Korean Community Services (KCS) 35-56 159th Street Flushing, NY 11358 Hours of Operation: Site opens on February 5. Sunday, 10am-4pm Languages: English, 한국어</p>	 FREE tax preparation
<p>QUEENS – Jamaica/South Queens</p>	
<p>Food Bank for NYC - Jamaica 90-40 160th Street Jamaica, NY 11432 Subway: J or Z to Jamaica Center-Parsons-Archer Telephone: 646-315-7703 Hours of Operation: Site opens on January 25. Wednesday-Thursday, 12pm-7pm; Saturday, 9am-5pm Languages: English, Español, 中文</p>	 FREE tax preparation
<p>Food Bank for NYC - River Fund 89-11 Lefftert Boulevard Richmond Hill, NY 11418 Subway: J to 121st Street Telephone: 646-315-7703 Hours of Operation: Site opens on January 23. Wednesday, Friday, and Saturday, 10am-2pm</p>	 FREE tax preparation
<p>QUEENS – Ridgewood/Forest Hills/West Queens</p>	
<p>Food Bank for NYC - Transfiguration of Christ Greek Orthodox Church 38-05 98th Street Corona, NY 11368 Subway: 7 to Junction Boulevard Telephone: 646-315-7703 Hours of Operation: Site opens on January 19. Monday-Thursday, 10am-7pm; Friday, 10am-5pm; Saturday, 9am-5pm. NOTE: During March, site will be closed on Mondays and Fridays. Languages: English, Español, 中文</p>	  FREE tax preparation
<p>NABA - NY Langston Hughes Library 100-01 Northern Boulevard Corona, NY 11368 Subway: 7 to Junction Boulevard Telephone: 718-651-1100 Hours of Operation: January 28 - April 14: Saturday, 11am-5pm Languages: English, Español</p>	 FREE tax preparation

Attachment A



STATEN ISLAND	
<p>Food Bank for NYC - Centro de Hospitalidad 1546 Castleton Avenue Staten Island, NY 10304 Telephone: 646-315-7703 Hours of Operation: Site opens on January 24. Tuesday and Wednesday, 12pm-7pm Languages: English, Español</p>	 <p>VITA FREE tax preparation</p>
<p>Food Bank for NYC - Sovereign Bank 15 Hyatt Street, 2nd Floor Staten Island, NY 10301 Telephone: 646-315-7703 Hours of Operation: Site opens on January 26. Thursday, 12pm-7pm; Friday, 12pm-5pm; Saturday, 9am-5pm Languages: English, Español</p>	 <p>VITA FREE tax preparation</p>
<p>Food Bank for NYC - Project Hospitality 514 Bay Street Staten Island, NY 10304 Telephone: 646-315-7703 Hours of Operation: Site opens on January 23. Thursday and Friday, 10am-4pm Languages: English, Español</p>	 <p>VITA FREE tax preparation</p>



Más abajo aparece una lista de locales en donde se le preparán sus impuestos GRATUITAMENTE. Consulte la Clave para información importante de elegibilidad.

Clave	
	Debe ganar menos de \$50,000 (con niños) o \$18,000 (sin niños) para visitar un local de Asistencia Tributaria Voluntaria (Volunteer Income Tax Assistance –VITA) en donde un voluntario certificado le preparará sus impuestos gratuitamente.
	¡Los locales con este icono son locales de VITA en donde usted tiene la oportunidad de abrir una cuenta de SaveUSA para ahorrar un 50% adicional!
	Los locales con este icono le permiten a usted preparar sus impuestos por Internet ... pero con la ayuda de un asistente tributario. Para utilizar este programa GRATUITO usted debe ganar menos de \$48,000 (por declaración de impuestos) y tener una dirección de correo electrónico.
	Los locales con este icono son locales de Internet que le permiten a usted depositar su documentación tributaria.
	Los locales con este icono son locales de Ayuda Tributaria de AARP en donde un voluntario certificado preparará sus impuestos gratuitamente.






AVISO: Nuestros socios han acordado NO ofrecer Préstamos de Anticipación de Reembolsos (Refund Anticipation Loans – RALs) u otros préstamos.

BRONX	
<p>Ariva - South Bronx 69 East 167th Street, 2do piso Bronx, NY 10452 Metro: 4 a 167th Street Teléfono: 718-292-2983 Horas laborables: lunes y jueves, 5pm-7:30pm; martes y miércoles, 1pm-7:30pm; sábado, 10am-4pm Idiomas: inglés, español</p>	  FREE tax preparation






Attachment B

<p>Food Bank for NYC - Bronx Works Morris Senior Center 80 E. 181st Street Bronx, NY 10453 Metro: 4 a Burnside Avenue Teléfono: 646-315-7703 Horas Laborables: El local estará abierto el 19 de enero. Lunes-jueves, 10am-7pm; viernes, 10am-5pm; sábado, 9am-5pm. AVISO: Durante marzo, el local estará cerrado lunes y viernes. Idiomas: inglés, español</p>	  FREE tax preparation
<p>Ariva - University Neighborhood Housing Program Refuge House 2715 Bainbridge Avenue Bronx, NY 10458 Metro: B o D a Kingsbridge Road Teléfono: 718-933-2539 Horas Laborables: El local estará abierto el 25 de enero. Miércoles, 3pm-8pm; sábado, 10am-4pm Idiomas: inglés, español</p>	 FREE tax preparation
<p>Food Bank for NYC - Gospel Hill Baptist Church 3265 3rd Avenue Bronx, NY 10456 Metro: 2 o 5 a Prospect Avenue Teléfono: 646-315-7703 Horas Laborables: El local estará abierto el 25 de enero. Miércoles y jueves, 10am-7pm; sábado, 9am-5pm Idiomas: inglés, español</p>	 FREE tax preparation
<p>SEEDCO - Phipps West Farms Technology and Career Center 1071A East Tremont Avenue Bronx, NY 10460 Metro: 2 o 5 a West Farms Square-East Tremont Avenue Teléfono: 718-620-1900 Horas Laborables: lunes, miércoles, y viernes, 9am-4pm; martes y jueves, 9am-7pm Idiomas: inglés, español, acano/twi</p>	 FREE tax preparation
<p>Food Bank for NYC - River Watch 1600 Sedwick Avenue, Suite 1 Bronx, NY 10453 Teléfono: 646-315-7703 Horas Laborables: El local estará abierto el 23 de enero. Lunes y martes, 2pm-6pm; miércoles, 11am-2pm; sábado, 3pm-6pm Idiomas: inglés, español</p>	 FREE tax preparation
<p>AARP - Highbridge Community Life Center - Adult Education Building 1438 Ogden Avenue Bronx, NY 10452 Metro: 4 a 170th Street Teléfono: 718-681-2222 Horas Laborables: 3 de febrero - 14 de abril: viernes y sábado, 10am-2pm</p>	 FREE tax preparation

Attachment B







<p>AARP - JASA Einstein Senior Center 135 Einstein Loop, sala 34 Bronx, NY 10475 Teléfono: 718-320-2066 Horas Laborables: 7 de febrero - 17 de abril: martes, 10am-2pm Idiomas: inglés, español</p>	 FREE tax preparation
<p>BROOKLYN – Bay Ridge/Bensonhurst/Borough Park/Sunset Park</p>	
<p>Baruch College - Chinese-American Planning Council (CPC) Brooklyn 4101 8th Avenue Brooklyn, NY 11232 Metro: D a 9th Avenue Horas Laborables: El local estará abierto febrero 5. Domingo, 10am-3pm Idiomas: inglés, 中文</p>	 FREE tax preparation
<p>Food Bank for NYC - Center for Family Life 5505 Fourth Avenue Brooklyn, NY 11220 Metro: R a 53rd Street Teléfono: 646-315-7703 Horas Laborables: El local estará abierto el 23 de enero. Personas ancianas e incapacitadas que presenten sólo declaración estatal 210 y 214 pueden visitar el local lunes y viernes, 10am-3pm; todas las demás personas martes-jueves, 12pm-7pm; sábado, 9am-5pm. AVISO: Durante marzo y abril, el local estará cerrado lunes y viernes. Idiomas: inglés, español, 中文, Русский</p>	 FREE tax preparation
<p>BROOKLYN – Bedford Stuyvesant/Crown Heights/East New York/New Lots</p>	
<p>Food Bank for NYC - Bedford Stuyvesant Restoration Corporation 1406 Fulton Street (adentro de 1368 Fulton Street) Brooklyn, NY 11216 Metro: A o C a Kingston-Throop Avenue Teléfono: 646-315-7703 Horas Laborables: El local estará abierto el 24 de enero. Martes-jueves, 12pm-7pm; sábado, 9am-5pm Idiomas: inglés, español, 中文, Русский</p>	 FREE tax preparation
<p>SEEDCO - Cypress Hills LDC Economic Development Studio 2832 Fulton Street Brooklyn, NY 11207 Metro: J o Z a Van Siclen Avenue Teléfono: 718-647-8477 x113 Horas Laborables: El local estará abierto el 18 de enero. Lunes y miércoles, 10am-5pm; martes y jueves, 1pm-7pm; horas adicionales disponibles el sábado, favor de llamar para programar una cita. Idiomas: inglés, español, nepalés</p>	 FREE tax preparation

Attachment B

<p>Food Bank for NYC - Bedford Stuyvesant Campaign Against Hunger 2010 Fulton Street Brooklyn, NY 11233 Metro: C a Ralph Avenue Teléfono: 646-315-7703 Horas Laborables: El local estará abierto el 23 de enero. Lunes y viernes de 10am-5pm.</p>	
<p>Food Bank for NYC - Central Brooklyn Library 10 Grand Army Plaza Brooklyn, NY 11238 Metro: 2 o 3 a la estación Eastern Parkway Teléfono: 646-315-7703 Horas Laborables: El local estará abierto el 23 de enero. Lunes, 10am-2pm 4pm-8pm; martes, 4pm-8pm; viernes, 10am-5pm</p>	
<p>Food Bank for NYC - New Lots Brooklyn Public Library 655 New Lots Avenue Brooklyn, NY 11207 Metro: Tren 3 a New Lots Avenue Teléfono: 646-315-7703 Horas Laborables: El local estará abierto el 23 de enero. Lunes, martes, y viernes 11am-5pm; miércoles, 1pm-7pm</p>	
<p>BROOKLYN – Bushwick/Greenpoint/Williamsburg</p>	
<p>Food Bank for NYC - St. Johns Bread and Life 795 Lexington Avenue Brooklyn, NY 11221 Metro: J to Kosciuszko Street Teléfono: 646-315-7703 Horas Laborables: El local estará abierto el 23 de enero. Lunes y miércoles 1-7pm jueves, 1pm-8pm; sábado, 10am-4pm Idiomas: inglés, español,</p>	
<p>SEEDCO - St. Nicks 790 Broadway, 2do piso Brooklyn, NY 11206 Metro: J o M a Flushing Avenue Teléfono: 718-302-2057 x203 Horas Laborables: Lunes-viernes, 9am-5pm. Los clientes deben firmar la lista de espera cuando lleguen para una hora de cita. La lista cierra entre 10am-12pm. Este local también estará abierto los siguientes sábados, 28 de enero, 25 de febrero 17 de marzo, 14 de abril. Idiomas: inglés, español</p>	

BROOKLYN – Canarsie/Coney Island/Flatbush/Flatlands	
<p>Food Bank for NYC - CAMBA 2211 Church Avenue, 2nd and 3rd Floors Brooklyn, NY 11226 Metro: B o Q a Church Avenue Teléfono: 646-315-7703 Horas Laborables: El local estará abierto el 23 de enero. Lunes y viernes, 4pm-7pm; sábado, 9am-5pm.</p>	 FREE tax preparation
<p>Food Bank for NYC - CAMBA 855 Flatbush Avenue Brooklyn, NY 11226 Metro: B o Q a Church Avenue Teléfono: 646-315-7703 Horas Laborables: El local estará abierto el 23 de enero. Lunes, 1pm-4pm; miércoles, 10am-1pm Idiomas: inglés, español</p>	 FREE tax preparation
BROOKLYN – Downtown Brooklyn/Heights/Slope	
<p>Food Bank for NYC - Capital One Bank 356 Fulton Street, 2do piso Brooklyn, NY 11201 Metro: A, C, F, o R a Jay Street - MetroTech Teléfono: 646-315-7703 Horas Laborables: El local estará abierto el 19 de enero. Lunes-jueves, 10am-7pm; viernes, 10am-5pm; sábado, 9am-5pm. Aviso: En marzo, el local estará cerrado los lunes y viernes. Idiomas: inglés, español, 中文, Русский</p>	 FREE tax preparation
MANHATTAN – Chelsea/Greenwich Village	
<p>SEEDCO - GMHC 446 West 33rd Street, 7th Floor New York, NY 10001 Metro: A, C, o E a 34th Street Penn Station Teléfono: 212-367-1030 Horas Laborables: Lunes y viernes, 10am-6pm. Usted debe llamar para programar una cita. Idiomas: inglés, español, 中文, Kreyòl Ayisyen</p>	 FREE tax preparation
<p>AARP - Center on the Square 20 Washington Square North, 2nd Floor New York, NY 10011 Metro: B, D, F, o V a West 4th Street Teléfono: 212-777-3555 ext 106 Horas Laborables: El 3 de febrero - 13 de abril: viernes, 10am-2pm</p>	 FREE tax preparation







Attachment B

<p>AARP - Fulton Senior Center 119 Ninth Avenue New York, NY 10011 Metro: A, C, o E a 14th Street Teléfono: 212-924-6710 Horas Laborables: 2 de febrero - 12 de abril: jueves, 12pm-4pm. Usted debe llamar para programar una cita.</p>	 FREE tax preparation
<p>AARP - Marble Collegiate Church 3 West 29th Street New York, NY 10001 Metro: R a 28th Street Teléfono: 212-686-2770 Horas Laborables: 1 de febrero - 11 de abril: miércoles, 9:30am-2:30pm</p>	 FREE tax preparation
<p>AARP - Muhlenberg Library 209 West 23rd Street, 3rd Floor Community Room New York, NY 10011 Metro: 1 a 23rd Street Teléfono: 212-924-1585 or 646-230-6784 Horas Laborables: 3 de febrero - 13 de abril viernes, 10:30am-4pm</p>	 FREE tax preparation
<p>MANHATTAN – Gramercy/Upper East Side</p>	
<p>Baruch College - Newman Library 151 East 25th Street New York, NY 10010 Metro: 6 a 23rd Street Horas Laborables: El local estará abierto el 3 de febrero. Martes-jueves, 12pm-6pm; sábado, 10am-3pm Idiomas: inglés, español, 中文, 한국어, Русский</p>	 FREE tax preparation
<p>Hunter College Accounting Society - Hunter College West Lobby 695 Park Avenue New York, NY 10065 Metro: 6 a 68th Street Teléfono: 212-772-4219 Horas Laborables: 5 de febrero - 5 de abril: domingo, 3:30pm-6:30pm; lunes, miércoles, y jueves, 4:30pm-9:30pm Idiomas: inglés, español, 中文</p>	 FREE tax preparation
<p>Food Bank for NYC - Science, Industry, and Business Library (SIBL) 188 Madison Avenue New York, NY 10016 Metro: 6 a 33rd Street; D, N, Q, o R a 34th Street Teléfono: 646-315-7703 Horas Laborables: El local estará abierto el 23 de enero. Lunes, 11am-2pm; martes, 11am-2pm y 5pm-7pm; miércoles, y jueves, 5pm-7pm; sábado, 12pm-5pm</p>	 FREE tax preparation

Attachment B

<p>AARP - 58th Street Branch Library 127 East 58th Street, 2nd Floor New York, NY 10022 Metro: 4, 5, o 6 a Lexington Avenue-59th Street Teléfono: 212-759-7358 Horas Laborables: 4 de febrero - 17 de abril: martes y sábado, 10am-2pm.</p>	 FREE tax preparation
<p>AARP - 96th Street Library 112 East 96th Street, Lower Level Community Room New York, NY 10128 Metro: 6 a 96th Street Teléfono: 212-289-0908 Horas Laborables: 6 de febrero - 16 de abril: lunes, 10:30am-2:30pm</p>	 FREE tax preparation
<p>AARP - Ephiphany Branch Library 228 East 23rd Street, auditorio en el 3er piso New York, NY 10010 Metro: 6 a 23rd Street Teléfono: 212-679-2645 Horas Laborables: 2 de febrero - 12 de abril: jueves, 10am-2pm</p>	 FREE tax preparation
<p>AARP - Lenox Hill Neighborhood House 331 East 70th Street New York, NY 10021 Metro: 6 a 68th Street Teléfono: 212-744-5022 ext 1399 Horas Laborables: 1 de febrero - 11 de abril: miércoles, 10am-2pm</p>	 FREE tax preparation
<p>AARP - Roosevelt Island Senior Center 546 Main Street New York, NY 10044 Metro: F a Roosevelt Island Teléfono: 212-980-1888 Horas Laborables: 7 de febrero - 17 de abril: martes, 9am-1pm</p>	 FREE tax preparation
<p>AARP - Stanley Isaacs Neighborhood Center 415 East 93rd Street New York, NY 10128 Metro: 6 a 96th Street Teléfono: 212-360-7620 ext 38 Horas Laborables: 3 de febrero - 13 de abril: viernes, 10:30am-3pm</p>	 FREE tax preparation

Attachment B

MANHATTAN – Harlem	
<p>Food Bank for NYC - Carver Financial Literacy Center 300 West 145th Street New York, NY 10039 Metro: A, B, o C a 145th Street Teléfono: 646-315-7703 Horas Laborables: El local estará abierto el 19 de enero. Lunes y jueves 10am -7pm; viernes, 10am-5pm; sábado, 9am-5pm. AVISO: en marzo, el local estará cerrado los lunes y viernes. Idiomas: inglés, español,</p>	  New York City FREE tax preparation
<p>Food Bank for NYC - Community Kitchen and Pantry of West Harlem 252 West 116th Street New York, NY 10026 Metro: B o C a 116th Street Teléfono: 646-315-7703 Horas Laborables: El local estará abierto el 19 de enero. Lunes y viernes, 8am-2pm; sábado, 9am-5pm. AVISO: en marzo el local estará cerrado los lunes y viernes. Idiomas: inglés, español,</p>	 FREE tax preparation
<p>Food Bank for NYC - Countee Cullen Branch Library 104 West 136th Street New York, NY 10030 Metro: 2 o 3 a 135th Street Teléfono: 646-315-7703 Horas Laborables: El local estará abierto el 23 de enero. Lunes, viernes y sábado, 10am-2pm; martes y jueves, 3pm-7pm</p>	 FREE tax preparation
<p>AARP - Central Harlem Senior Citizens Center, Inc. 120 West 140th Street New York, NY 10030 Metro: 2 o 3 a 135th Street Teléfono: 212-926-4465 Horas Laborables: 2 de febrero - 16 de abril: lunes y jueves, 9:30am-1:30pm</p>	 FREE tax preparation
<p>AARP - Fred Samuels Community Center 669 Malcolm X Boulevard, 2nd Floor New York, NY 10037 Metro: 3 a 145th Street Teléfono: 212-491-1092 Horas Laborables: 4 de febrero - 14 de abril: sábado, 10am-2pm</p>	 FREE tax preparation






Attachment B

<p>AARP - Goddard Riverside Community Center Single Stop 140 West 140th Street, Lower Level New York, NY 10030 Metro: 2 o 3 a 135th Street Teléfono: 212-234-3481 Horas Laborables: 1 de febrero - 11 de abril 11: miércoles, 10am-2pm. Usted debe llamar para programar una cita.</p>	 FREE tax preparation
MANHATTAN – Inwood/Washington Heights	
<p>Food Bank for NYC - Northern Manhattan Improvement Corporation (NMIC) 76 Wadsworth Avenue New York, NY 10033 Metro: A a 175th Street Teléfono: 646-315-7703 Horas Laborables: El local estará abierto el 23 de enero. Las primeras 25 personas ancianas e incapacitadas que presenten sólo declaración estatal 210 y 214 pueden visitar el local de lunes a jueves, 8am-12pm. Todas las demas personas de lunes a jueves, 12pm-7pm; sábado, 9am-5pm AVISO: en marzo el loca estará cerrado los lunes. Idiomas: inglés, español,</p>	 FREE tax preparation
<p>AARP - Hamilton Grange Library 503 West 145th Street, Lower Level Community Room New York, NY 10031 Metro: 1 a 145th Street Teléfono: 212- 926-2147 Horas Laborables: 6 de febrero - 16 de abril 16: lunes, 12pm-4pm</p>	 FREE tax preparation
<p>AARP - YM&YWA Washington Heights 54 Nagle Avenue, 3rd Floor Computer Room New York, NY 10040 Metro: 1 a Dyckman Street Teléfono: 212-569-6200 ext 221 Horas Laborables: 3 de febrero - 17 de abril: martes y viernes, 9:30am-2pm</p>	 FREE tax preparation
MANHATTAN – Lower Manhattan/Union Square	
<p>Baruch College - CCBA Chinese Community Center 62 Mott Street, 2nd Floor New York, NY 10002 Metro: 6, N, Q, o R a Canal Street Horas Laborables: El local estará abierto el 4 de febrero. Sábado y y domingo, 10am-4pm Idiomas: inglés, 中文</p>	 FREE tax preparation







Attachment B

<p>Baruch College - Chinese-American Planning Council (CPC) Manhattan 165 Eldridge Street New York, NY 10002 Metro: B o D a Grand Street Horas Laborables: El local estará abierto el 4 de febrero. Sábado y domingo, 10am-4pm Idiomas: inglés, 中文</p>	 FREE tax preparation
<p>Baruch College - Hamilton Fish Park Library 415 East Houston Street New York, NY 10002 Metro: J a Essex Street Horas Laborables: El local estará abierto el 4 de febrero. Sábado, 10am-3pm Idiomas: inglés, español</p>	 FREE tax preparation
<p>AARP - Grand Street Settlement 80 Pitt Street, Main Floor Community Room New York, NY 10002 Metro: J o M a Essex Street Teléfono: 212-674-1740 ext 288 Horas Laborables: 1 de febrero - 11 de abril: miércoles, 10am-2pm</p>	 FREE tax preparation
<p>AARP - St. Margaret's House 49 Fulton Street New York, NY 10038 Metro: 2 o 3 a Fulton Street Teléfono: 212-766-8122 Horas Laborables: 2 de febrero - 12 de abril: jueves, 10am-1:30pm</p>	 FREE tax preparation
MANHATTAN – Upper West Side	
<p>AARP - Bloomingdale Library 150 West 100 Street, 2nd Floor Community Room New York, NY 10025 Metro: 1 a 103rd Street Teléfono: 212-222-8030 Horas Laborables: 3 de febrero - 13 de abril: viernes, 10:30am-2:30pm</p>	 FREE tax preparation
<p>AARP - Morningside Heights Library 2900 Broadway, Lower Level Community Room New York, NY 10025 Metro: 1 a 116th Street Teléfono: 212-666-5099 Horas Laborables: 4 de febrero - 16 de abril: lunes y sábado, 10:30am-2:30pm</p>	 FREE tax preparation

Attachment B

<p>AARP - Project Find - Hamilton Senior Center 141 West 73rd Street New York, NY 10023 Metro: 1, 2, o 3 a 72nd Street Teléfono: 212-787-7710 Horas Laborables: 7 de febrero - 17 de abril: martes, 10am-2pm</p>	 FREE tax preparation
<p>AARP - Riverside Library 127 Amsterdam Avenue, Main Floor Community Room New York, NY 10023 Metro: 1 to 66th Street Teléfono: 212-870-1810 Horas Laborables: 2 de febrero - 12 de abril: jueves, 11am-3pm</p>	 FREE tax preparation
<p>AARP - West Side Campaign Against Hunger 263 West 86th Street, Lower Level New York, NY 10024 Metro: 1 a 86th Street Teléfono: 212-362-3662 ext 120 Horas Laborables: 7 de febrero - 17 de abril; martes, 10am-12pm y 1pm-3pm</p>	 FREE tax preparation
<p>QUEENS – Astoria/Long Island City</p>	
<p>Food Bank for NYC - East River Development Alliance 4-25 Astoria Boulevard Astoria, NY 11102 Metro: N o Q a Astoria Boulevard Teléfono: 718-784-0877 Hours of Operation: El local estará abierto el 24 de enero. Martes, 12pm-7pm. Usted debe llamar para programar una cita. Idiomas: inglés, español 中文</p>	 FREE tax preparation
<p>QUEENS – Bayside/Clearview/Flushing/Fresh Meadows/Little Neck</p>	
<p>Baruch College - Chinese-American Planning Council (CPC) Queens 136-18 39th Avenue, 8th Floor Flushing, NY 11354 Metro: 7 a Flushing-Main Street Horas Laborables: El local estará abierto el 4 de febrero. Sábado y domingo, 10am-4pm Idiomas: inglés, 中文</p>	 FREE tax preparation

Attachment B

<p>Baruch College - Korean Community Services (KCS) 35-56 159th Street Flushing, NY 11358 Horas Laborables El local estará abierto el 5 de febrero. Domingo, 10am-4pm Idiomas: inglés, 한국어</p>	 FREE tax preparation
QUEENS – Jamaica/South Queens	
<p>Food Bank for NYC - Jamaica 90-40 160th Street Jamaica, NY 11432 Metro: J o Z a Jamaica Center-Parsons-Archer Teléfono: 646-315-7703 Horas Laborables: El local estará abierto el 25 de enero. Miércoles-jueves, 12pm-7pm; sábado, 9am-5pm Idiomas: inglés, español, 中文</p>	 FREE tax preparation
<p>Food Bank for NYC - River Fund 89-11 Leffterts Boulevard Richmond Hill, NY 11418 Metro: J a 121st Street Teléfono: 646-315-7703 Horas Laborables: El local estará abierto el 23 de enero. Miércoles, viernes y sábado, 10am-2pm</p>	 FREE tax preparation
QUEENS – Ridgewood/Forest Hills/West Queens	
<p>Food Bank for NYC - Transfiguration of Christ Greek Orthodox Church 38-05 98th Street Corona, NY 11368 Metro: 7 a Junction Boulevard Teléfono: 646-315-7703 Horas Laborables: El local estará abierto el 19 de enero. Lunes -jueves, 10am-7pm; viernes, 10am-5pm; sábado, 9am-5pm. AVISO: en marzo el local estará cerrado los lunes y viernes. Idiomas: inglés, español, 中文</p>	  FREE tax preparation
<p>NABA - NY Langston Hughes Library 100-01 Northern Boulevard Corona, NY 11368 Metro: 7 a Junction Boulevard Teléfono: 718-651-1100 Horas Laborables: 28 de enero - 14 de abril: sábado, 11am-5pm Idiomas: inglés, español</p>	 FREE tax preparation

Attachment B

STATEN ISLAND	
<p>Food Bank for NYC - Centro de Hospitalidad 1546 Castleton Avenue Staten Island, NY 10304 Teléfono: 646-315-7703 Horas Laborables: El local estará abierto el 24 de enero. Martes y miércoles, 12pm-7pm Idiomas: inglés, español</p>	 <p>VITA FREE tax preparation</p>
<p>Food Bank for NYC - Sovereign Bank 15 Hyatt Street, 2nd Floor Staten Island, NY 10301 Teléfono: 646-315-7703 Horas Laborables: El local estará abierto el 26 de enero. Jueves 12pm-7pm; viernes, 12pm-5pm; sábado, 9am-5pm Idiomas: inglés, español</p>	 <p>VITA FREE tax preparation</p>
<p>Food Bank for NYC - Project Hospitality 514 Bay Street Staten Island, NY 10304 Teléfono: 646-315-7703 Horas Laborables: El local estará abierto el 23 de enero. Jueves y viernes, 10am-4pm Idiomas: inglés, español</p>	 <p>VITA FREE tax preparation</p>

What will you save for this year?

At select VITA sites you could be eligible to open a SaveUSA account when you file your taxes. Save at least \$200 of your refund for a year and earn 50¢ for every \$1 you save. Save \$1,000 for the maximum \$500 match. **Call 311** or go to **nyc.gov** and search “SaveUSA.”

Refund Fast Facts:

- With the Earned Income Tax Credit (EITC), you could be eligible for up to \$7,600.
- With the New York City Child Care Tax Credit, working families with children 3 years old and younger could be eligible for up to \$1,733.

Call 311 to learn more about eligibility for tax credits or go to **nyc.gov** and search “tax prep.”



Department of Consumer Affairs
Office of Financial Empowerment

Jonathan Mintz
Commissioner

Center for Economic Opportunity

Veronica M. White
Executive Director

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



¿Qué ahorrará para este año?

En los sitios seleccionados de VITA usted puede ser elegible para abrir una cuenta SaveUSA cuando presente su declaración de impuestos. Ahorre por lo menos \$200 de su reembolso por un año y gane 50¢ por cada \$1 que ahorre. Ahorre \$1,000 para obtener la máxima compensación de \$500. **Llame al 311** o diríjase a **nyc.gov** y busque “SaveUSA.”

Datos rápidos sobre el reembolso:

- Con el Crédito Tributario por Ingresos del Trabajo (EITC), usted podría ser elegible para recibir hasta \$7,600.
- Con el Crédito Tributario de Cuidado de Menores de la ciudad de Nueva York, las familias trabajadoras con hijos de 3 años de edad o menos, podrían ser elegibles para recibir hasta \$1,733.

Llame al 311 para conocer más sobre la elegibilidad de crédito tributario o diríjase a **nyc.gov** y busque “tax prep.”

SAMPLE

It’s Tax Time. Go Get Your Refund!

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

Call 311
Go to **nyc.gov** and search “tax prep”

You can get your taxes done in person for free!

Annual income \$50,000 or less (with children) or \$18,000 or less (no children)

Visit a **Volunteer Income Tax Assistance (VITA)** site where a certified volunteer will prepare your taxes for free.

You can do your own taxes online for free!

Annual income \$57,000 or less

Go to **nyc.gov** and search “tax prep” to file your taxes online.

You can get your taxes done at H&R Block for \$29 with the City coupon!

Annual income \$41,000 or less (with children) or \$31,000 or less (no children)

Turn in this brochure at a participating site where a tax professional will prepare your taxes on the spot OR go to **nyc.gov** and search “tax prep” to print a coupon to turn in at a participating site.

¡Usted puede preparar su declaración de impuestos en persona y gratis!

Ingreso anual de \$50,000 o menos (con hijos) o \$18,000 o menos (sin hijos)

Visite un sitio voluntario de asistencia con los impuestos (VITA) donde un voluntario certificado le preparará su declaración de impuestos gratis.

¡Usted puede preparar su propia declaración de impuestos en línea y gratis!

Ingreso anual de \$57,000 o menos

Diríjase a **nyc.gov** y busque “tax prep” para presentar su declaración de impuestos en línea.

¡Usted puede preparar su declaración de impuestos en H&R Block por \$29 con el cupón de la ciudad!

Ingreso anual de \$41,000 o menos (con hijos) o \$31,000 o menos (sin hijos)

Devuelva este folleto en un sitio participante donde un profesional de impuestos le preparará su declaración de impuestos en el momento o diríjase a **nyc.gov** y busque “tax prep” para imprimir un cupón que entregará al sitio participante.

SAMIDE

For more information about these options, including sites and required documents, **call 311** and ask for tax preparation assistance or go to **nyc.gov** and search “tax prep.”

Our partners have agreed not to offer Refund Anticipation Loans (RALs) or other loans.

Para obtener más información sobre estas opciones, incluso sobre sitios y documentos requeridos, **llame al 311** y solicite ayuda para prepara la declaración de impuestos o diríjase a **nyc.gov** y busque “tax prep.”

Nuestros socios han decidido no ofrecer Préstamos Anticipados de Reembolso (RAL) u otros préstamos.