



OFFICE OF POLICY, PROCEDURES, AND TRAINING

James K. Whelan, Executive Deputy Commissioner

Stephen Fisher, Assistant Deputy Commissioner
Office of Procedures

POLICY DIRECTIVE #17-05-ELI

(This Policy Directive Obsoletes PD #16-06-ELI)

EARNED INCOME TAX CREDIT (EITC) AND OTHER TAX CREDITS FOR TAX YEAR 2016

Date: February 21, 2017	Subtopic(s): Tax Credits
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AUDIENCE

The instructions in this policy directive are for staff in all Job Centers and Non Cash Assistance (NCA) Supplemental Nutrition Assistance Program (SNAP) Centers and are informational for all other staff.

REVISIONS TO THE PRIOR DIRECTIVE

This policy directive has been revised, as follows:

- To provide the income limits that are used to determine whether a filer can claim the Earned Income Tax Credit (EITC) for the 2016 tax year;
- To provide the maximum EITC amounts for the 2016 tax year;
- To introduce a change in tax law that prevents the release of refunds, for 2016 tax returns, prior to February 15, 2017 for filers who claim either EITC or the Additional Child Tax Credit (ACTC); and
- To update the zipper message that is displayed on the animated electronic message boards at all Model Centers.

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 the purposes of Cash Assistance (CA), Home Energy Assistance Program (HEAP) and Supplemental Nutrition Assistance Program (SNAP) eligibility.

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

BACKGROUND

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:

- Federal EITC, NYS EITC, and NYC EITC
- Noncustodial Parent NYS EITC
- Federal Child Tax Credit and NYS Empire State Child Credit
- Federal, NYS, and NYC Child and Dependent Care Credits
- NYS and NYC Household Credits
- American Opportunity and Lifetime Learning Credits
- NYC School Tax Credit
- NYC Enhanced Real Property Tax Credit

This is not a complete listing of available tax credits

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 have investment income of \$3,400 or less for the year. Individuals will only receive an EITC refund if the EITC credit exceeds the amount of taxes owed.

See income limits table on page 3

The Federal EITC can be claimed by filing the Internal Revenue Service (IRS) Schedule EIC with a **Form 1040** or a **Form 1040A**, or by completing the IRS EIC Worksheet for **Form 1040EZ**. Full- and part-year residents of NYC who claim a Federal EITC may also be eligible for NYS and NYC EITCs.

Only full-year residents of NYS should use **Form IT-201**

The NYS *Claim for Earned Income Credit (Form IT-215)* form must be completed and filed along with either the NYS *Resident Income Tax Return (Form IT-201)* or the *Nonresident and Part-Year Resident Income Tax Return (Form IT-203)* in order to claim the NYS and NYC EITCs.

The NYS EITC is equal to 30% of the allowable Federal EITC for tax year 2016. The NYC EITC is equal to 5% of the allowable Federal EITC for tax year 2016. For part-year NYC residents, the amount of EITC is adjusted based on the amount of income received in the NYC residency period.

Note: An individual must claim the Federal earned income credit for 2016 on his/her Federal tax return to qualify to claim the NYS and NYC EITC.

2016 tax year benefits

Individuals who file Federal and State tax returns and qualify for EITCs may receive benefits totaling more than \$8,400. For example, a single parent with three or more qualifying children living in his/her home may be eligible to receive up to \$8,463 in combined City, State, and Federal EITCs (see the tax credit table below).

Qualifying Child Rules

Note: “Qualifying children” for EITCs are children who lived with the individual claiming the credit for more than one-half of the tax year. For detailed information regarding the criteria for qualifying child rules visit <https://www.irs.gov/Credits-&Deductions/Individuals/Earned-Income-Tax-Credit/Qualifying-Child-Rules>.

Income limits

Earned income and adjusted gross income (AGI) for the 2016 tax year must each be less than the following:

	Number of Qualifying Children	Single or Head of Household	Married, filing jointly
Revised	Three or more	\$ 47,955	\$ 53,505
	Two	\$ 44,648	\$ 50,198
	One	\$ 39,296	\$ 44,846
	None	\$ 14,880	\$ 20,430

EITC amounts

The maximum EITC amounts for the 2016 tax year are:

	Number of Qualifying Children	Federal	State	City	Total
Revised	Three or more	\$ 6,269	\$ 1,881	\$ 313	\$ 8,463
	Two	\$ 5,572	\$ 1,672	\$ 279	\$ 7,523
	One	\$ 3,373	\$ 1,012	\$ 169	\$ 4,554
	None	\$ 506	\$ 152	\$ 25	\$ 683

Retroactive EITC

Persons who did not claim an EITC during the previous tax years may be eligible for retroactive EITC payments for up to three years. For example, in 2017 you can file your 2016 taxes and retroactive Federal, NYS, and NYC EITCs may be claimed for tax years 2015, 2014, and 2013. An income tax return must be filed for each year a retroactive Federal, NYS, or NYC EITC is requested.

Those who already filed a Federal income tax return for the past year(s) 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.

Those who did not file a Federal income tax return for the tax year he/she is submitting a retroactive Federal EITC claim must file his or her taxes using the appropriate forms for that tax year. Individuals can order the required forms and accompanying instructions by calling **800-829-3676** or by accessing the IRS website at www.irs.gov.

Those who filed a NYS income tax return but did not claim the NYS and NYC EITCs must file the NYS *Amended Resident Income Tax Return (Form IT-201X)* for full-year residents **or** the NYS *Amended Nonresident and Part-Year Resident Income Tax Return (Form IT-203X)* and **Form IT-215** for each applicable tax year. A copy of the original **Form IT-201/Form IT-203** and every attachment that was submitted with the tax returns, for the tax year(s) for which the EITCs are being claimed, must be included with **Form IT-201X** or **Form IT-203X**.

Those who did not file a NYS income tax return for the tax year he/she is submitting retroactive NYS and NYC EITCs claims must file his or her NYS taxes using the appropriate forms for that tax year in addition to filing the **Form IT-215**. 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) 457-5181** or visit their website at www.tax.ny.gov.

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 **(518) 457-5181** (for information about the NYS EITC or the NYC EITC).

VITA sites

The Office of Financial Empowerment (OFE), a division of the Department of Consumer Affairs (DCA), provides a directory of the 2017 Volunteer Income Tax Assistance (VITA) sites and other free tax preparation sites located throughout the five boroughs.

Updated link	<p>VITA sites offer tax preparation and e-filing of tax forms at no charge for qualified individuals (without children) and families who have a total income that is less than \$30,000 and \$54,000, respectively. Individuals can locate VITA sites by calling 800-906-9887 or by visiting www1.nyc.gov/assets/dca/TaxMap/index.html. A listing of the NYC Free Tax Prep Sites will be released under separate cover in English and Spanish once the information is received from DCA.</p>
TCE program	<p>In addition to VITA sites, the Tax Counseling for the Elderly (TCE) program offers free tax help for all taxpayers, particularly those who are sixty (60) years of age and older, specializing in questions about pensions and retirement-related issues unique to seniors. TCE volunteers are IRS-certified and are often retired individuals associated with non-profit organizations that receive grants from the IRS. TCE sites do not have income eligibility requirements and are open to all.</p>
Refer to Attachment A	<p>DCA/OFE's EITC palm card titled "NYC Free Tax Prep: Trusted, Professional Filing" (Attachment A) will be included in the CA and NCA SNAP application kits. The palm card provides information on what tax documents an individual should bring to a VITA site, two ways to file taxes for free and the benefits associated with using the City's free tax filing options.</p> <p>The palm card contains information in both English and Spanish. Palm cards are also available in English-Chinese, English-Haitian Creole, English-Korean, English-Russian and English-Bengali.</p>
Refer to Attachment B	<p>In an effort to build awareness of the Earned Income Tax Credit (EITC) and increase the usage of New York City's free tax preparation services, HRA's Management Information Systems (MIS) division will send all CA and NCA SNAP applicants and participants, who have earned income, the Earned Income Tax Credit (EITC) Letter (Attachment B). The letter will also be sent in email format to this same group of applicants and participants for whom an email address is known.</p>
Mandated Signage	<p>The 2016 poster titled "NYC Free Tax Prep" (OCM-24) has been replaced with the 2017 poster titled "NYC Free Tax Prep" (OCM-24). The OCM-24 posters were ordered in English, Spanish and Chinese. OCM-24 is installed, maintained, and removed at the end of the display period (April 15, 2017) by the Office of Communications and Marketing (OCM), in conjunction with General Support Services (GSS). The 11-by-17 inch posters will be displayed at all Job Centers and NCA SNAP Centers. The posters will be sent to the Centers under separate cover.</p>

EITC for
Child-only Cases

CA and/or SNAP 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 EITC

The NYS Noncustodial Parent (NCP) EITC addresses the needs of low-income NCPs who are at least 18 years of age. The credit supplements the earnings of qualified NCPs, which can help them become more involved in the economic and social well-being of their children. To be qualified in the tax year in which the NCP EITC is claimed, a noncustodial parent must:

- not have claimed NYS EITC using **Form IT-215**;
- be a **full-year** New York resident taxpayer;
- be at least 18 years of age;
- be a parent of a minor child (or children) that does not reside with him/her;
- have an order in effect for at least one-half of the tax year that requires child support payments payable through a NYS Child Support Collection Unit (SCU); **and**
- have paid an amount in child support equal to the amount of current child support s/he was required to pay by all court orders.

Individuals must file the *Claim for Noncustodial Parent New York State Earned Income Credit (Form IT-209)* to claim this credit and file it with their NYS tax return (**Form IT-201**).

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 and in subsequent years. Fraudulent EITC claims may lead to a 10-year denial of Federal, NYS, and NYC EITCs. At the end of the 2- or 10-year denial period, the individual must complete and file the IRS *Information To Claim Earned Income Credit After Disallowance (Form 8862)* to apply for the right to claim the EITCs. **Form 8862** must be filed with the filer’s federal income tax return.

New Information

Federal Child Tax Credit The Federal Child Tax Credit (CTC), worth up to \$1,000 for each qualifying 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.

Additional Child Tax Credit The Additional Child Tax Credit (ACTC) is a refundable credit. The minimum earned income amount used to calculate the Additional Child Tax Credit is \$3,000 for the 2016 tax year. The Federal CTC and ACTC may be claimed by filing the IRS *Child Tax Credit* (**Schedule 8812**) along with the filer's Federal income tax return.

NYS Empire State Child Credit The NYS Empire State Child Credit is a refundable tax credit that can be claimed for each child, ages 4 through 16, that qualifies for the Federal Child Tax Credit. Taxpayers who claimed the Federal Child Tax Credit for children age 4 through 16, as of December 31st of the tax year, can claim an Empire State Tax Credit equal to the greater of:

- \$100 multiplied by the number of qualifying children; or
- 33% of the taxpayer's Federal Child Tax Credit and Federal Additional Child Tax Credit for the qualifying children.

Eligible taxpayers who did not claim the Federal Child Tax Credit can claim an Empire State Child Tax Credit equal to \$100 multiplied by the number of qualifying children. Individuals must file the NYS *Claim for Empire State Child Credit* (**Form IT-213**) to claim this credit and file it with their **Form IT-201** or **Form IT-203**.

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

Child and Dependent Care Credits Federal, NYS, and NYC Child and Dependent Care credits cover child care and dependent care expenses. These credits are awarded to individuals who pay for the care of a child, spouse, or adult dependent (incapable of caring for him or herself) while the taxpayer works or actively seeks employment.

Federal Child and
Dependent Care Credit

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. Expenses covered under the Federal credit must be for:

- a dependent qualifying child(ren) who was under the age of 13 when the care was provided, and lived with the filer for more than half of the year;
- a spouse or dependent who is physically or mentally incapable of self-care and who has the same residence as the filer for more than half of the year; or
- a child for whom the filer could not claim as a dependent because of the rules for a *Child of Divorced or Separated Parents or Parents Living Apart* ([Publication 503 – Main Content](#)).

Note: The paid care provider can not be the filer’s spouse or child (under the age of 19), parent of the qualifying individual, or a person the filer can claim as a dependent on his/her Federal or NYS income tax return.

The Federal credit may be claimed by filing the IRS *Child and Dependent Care Expenses* (**Form 2441**) and attaching it to the IRS tax return filed (either **Form 1040**, **Form 1040A**, or **Form 1040NR**).

NYS Child and
Dependent Care Credit

The NYS Child and Dependent Care Credit (CDCC) 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 and lived with the filer for more than six months, or for disabled dependants during the tax year for which it is being claimed.

Note: The NYS CDCC is fully refundable for full-year residents and partially refundable for part-year residents. The NYS CDCC is non-refundable for non-residents.

NYC Child Care Tax
Credit (CCTC)

The NYC Child Care Tax Credit (CCTC) is a refundable tax credit worth up to \$866 for families with one child in care and up to \$1,733 for families with more than one child in care. This credit is available to filers who:

- were full-year or part-year residents of NYC during 2016;
- paid child care expenses for at least one child who was under age four on December 31, 2016;

- had Federal adjusted gross income of \$30,000 or less in 2016;
and
- qualified to claim the NYS Child and Dependent Care Credit.

Individuals who do not qualify for the Federal Child and Dependent Care credit are not eligible for the NYS and the NYC credits. The NYS and NYC credits are claimed on the NYS *Claim for Child and Dependent Care Credit (Form IT-216)* and filed with the taxpayer's **Form IT-201** or **Form IT-203**.

NYS Household Credit

The NYS Household Credit is a non-refundable credit that can only be applied to an individual's NYS personal income tax if the filer cannot be claimed as a dependent on another taxpayer's Federal income tax return. The filer must also meet one of the conditions listed in the table below.

Filing Status	Federal Adjusted Gross Income	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 with qualifying person 	\$32,000 or less	\$20 to \$90, plus \$5 to \$15 per additional exemption claimed on the taxpayer's Federal return
Married filing separately	Follow instructions on the NYS income tax form	

The NYS Household Credit is are claimed on the taxpayer's **Form IT-201** or **Form IT-203**.

NYC Household Credit

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 for full-year residents (**Form IT-201**). Part-year NYC residents must complete the *Change of City Resident Status (Form IT-360.1)* and file it with **Form IT-203**. The income limits and credit amounts are listed in the table on the following page.

NYC Household Credit
continued

Filing Status	Federal Adjusted Gross Income	Credit Amount
Single	\$12,500 or less	Up to \$15
<ul style="list-style-type: none"> Married filing jointly; Qualifying widow(er) with dependent child(ren); or Head of Household with qualifying person 	\$22,500 or less	\$10 to \$30, plus \$10 to \$30 more per additional exemption claimed on the taxpayer's Federal return
Married filing separately	Follow instructions on the NYS income tax form	

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 postsecondary 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.

Note: The individual can claim both tax credits on the same return, but can only claim one credit per student.

To apply for these education tax credits individuals must complete IRS *Education Credits (American Opportunity and Lifetime Learning Credits)* [Form 8863] and file it along with IRS Form 1040 or Form 1040A. The income limits, credit amounts and other requirements are listed in the table below and continued on the following page.

IRS Table 1 for Comparison of Education Credits (Instructions for Form 8863)

	American Opportunity Credit	Lifetime Learning Credit
Maximum credit	Up to \$2,500 credit per eligible student	Up to \$2,000 credit per return
Limit on modified adjusted gross income (MAGI)	\$180,000 if married filing jointly; \$90,000 if single, head of household, or qualifying widow(er)	\$130,000 if married filing jointly; \$65,000 if single, head of household, or qualifying widow(er)
Refundable or nonrefundable	40% of credit (up to \$1,000) may be refundable; the rest is nonrefundable	Nonrefundable - credit limited to the amount of tax individual must pay on their taxable income

IRS Table 1 for Comparison of Education Credits (Instructions for Form 8863) continued

	American Opportunity Credit	Lifetime Learning Credit
Number of years of postsecondary education	Available ONLY if the student had not completed the first 4 years of postsecondary education before 2016	Available for all years of postsecondary education and for courses to acquire or improve job skills
Number of tax years credit available	Available ONLY for 4 tax years per eligible student (including any year(s) Hope credit was claimed)	Available for an unlimited number of tax years
Qualified expenses	Tuition, required enrollment fees, and course materials that the student needs for a course of study whether or not the materials are bought at the educational institution as a condition of enrollment or attendance	Tuition and required enrollment fees (including amounts required to be paid to the institution for course-related books, supplies, and equipment)
Payments for academic periods	Payments made in 2016 for academic periods beginning in 2016 or beginning in the first 3 months of 2017	

NYS College Tuition Credit or Itemized Deduction

In addition to the American Opportunity and Lifetime Learning credit, a college tuition credit or itemized deduction is available to full-year residents of NYS who paid qualified college tuition expenses to an institution of higher education for themselves, their spouse or their dependent(s). The person for whom the expenses were paid must qualify as an eligible student and cannot be claimed as a dependent on another taxpayer’s Federal income tax return.

NYS nonresidents and part-year residents may be eligible to claim the New York college tuition itemized deduction, but do not qualify for the college tuition credit.

The college tuition credit is limited to \$400 per eligible student and is a refundable credit. Alternatively, the college tuition itemized deduction of up to \$10,000 may be claimed for each eligible student if the taxpayer itemized their deductions on their Federal return.

The college tuition credit or itemized deduction for full-year residents may be claimed by filing the *NYS Claim for College Tuition Credit or Itemized Deduction (Form IT-272)* along with **Form IT-201**. The college tuition itemized deduction for nonresidents and part-year residents may be claimed by filing the *NYS Nonresident and Part-Year Resident Income Allocation and College Tuition Itemized Deduction Worksheet (Form IT-203-B)* along with **Form IT-203**.

Note: Only expenses for **undergraduate** enrollment or attendance qualify for the 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 who cannot be claimed as a dependent on another taxpayer's Federal income tax return and have total income up to \$250,000. The maximum NYC School Tax Credit amounts for the 2016 tax year are listed in the table below.

NYC School
Tax Credit continued

Filing Status	Household Credit Amount
<ul style="list-style-type: none"> • Single • Married filing separately • Head of Household with qualifying person 	Up to \$63
<ul style="list-style-type: none"> • Married filing jointly; or • Qualifying widow(er) with dependent child(ren) 	Up to \$125

Individuals can claim the NYC School Tax Credit directly by filing **Form IT-201** or **Form IT-203**.

Individuals should only use the *Claim for New York City School Tax Credit (Form NYC-210)* to claim the NYC School Tax Credit if they do not file a tax return using **Form IT-201** or **Form IT-203**.

NYC Enhanced Real
Property Tax Credit

The NYC Enhanced Real Property Tax Credit (NYC ERPTC) is a refundable credit, available for tax years 2014 – 2019, worth up to \$500 for homeowners and renters who were full-year residents of NYC during the tax year. This credit is available to filers who meet all of the following conditions:

- Had a household gross income under \$200,000;
- Occupied the same NYC residence for 6 months or more;
- Could not be claimed as a dependent on another taxpayer's Federal income tax return;

- Lived in a residence that was not completely exempted from real property taxes; **and**
- Additionally, the filer must meet all conditions listed under **either Homeowners or Renters** below:
 - *Homeowners* – Individual or spouse paid real property taxes; and any rent received for nonresidential use of the residence was 20% or less of the total rent received.
 - *Renters* – Individual or a member of their household paid rent for their residence.

Individuals can claim the NYC ERPTC by filing the *Claim for New York City Enhanced Real Property Tax Credit (Form NYC-208)* along with **Form IT-201**. If the individual is not required to file **Form IT-201**, the **Form NYC-208** can be completed and filed separately.

Note: Only one NYC ERPTC is allowed per household. If more than one household member qualifies for the credit, each household member must file a separate **Form NYC-208** and the credit must be divided between household members.

Retroactive NYC ERPTC Persons who did not claim the NYC ERPTC during the previous tax year may be eligible for a retroactive payment.

Call **(518) 457-5181** to obtain copies of prior NYS tax returns

Those who filed a NYS income tax return but did not claim the NYC ERPTC must file **Form IT-201X** and **Form NYC-208** for the applicable tax year. A copy of the original **Form IT-201** and every attachment that was submitted with the tax return must also be included with **Form IT-201X**.

Those who did not file a NYS income tax return for the tax year he/she is submitting a retroactive NYC ERPTC claim need only file **Form NYC-208** for the appropriate tax year.

REQUIRED ACTION

JOS/Workers at Job Centers and NCA SNAP 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.

NEW

Due to changes in the law, refunds for 2016 tax returns that include a claim for EITC or ACTC cannot be issued before February 15, 2017. This change to the issuance of the refund applies to the entire refund amount owed to the filer and not just the portions for EITC/ACTC.

“Child-only” payee cases Payees of “Child-only cases” (for example, a grandparent payee who is not receiving cash assistance and has earned income) must be made aware of their potential eligibility for the EITCs and other tax credits. The JOS/Worker must provide them with the IRS website and the list of the local VITA sites.

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

- IRS at **(800) 829-1040** or www.irs.gov
- New York State Personal Income Tax Information Center at **(518) 457-5181** or www.tax.ny.gov
- New York City 311 Citizen Service Hotline at **311**
- VITA or TCE site locator at **800-906-9887** or irs.treasury.gov/freetaxprep

JOS/Workers must encourage applicants/participants to utilize the VITA and TCE sites. JOS/Workers must distribute **Attachment A**, in the appropriate language, during any in-person applicant/participant contact.

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

Note: Additional VITA and TCE sites may open after the publication of the directory. JOS/Workers are to advise applicants/participants to contact **311** for the most updated listing of VITA and TCE sites and additional information on free or low cost tax preparation assistance.

See [PB #11-109-SYS](#) for information on “myBenefits”

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

Job Center Directors and NCA SNAP Center Directors must ensure that all copies of **Attachments A** are removed from circulation and recycled after April 15, 2017.

PROGRAM IMPLICATIONS

Model Office Implications

The animated electronic message boards will display a zipper message in both English and Spanish at all Model Centers. The English text of the zipper message is as follows:

Revised

“FILE YOUR TAXES FOR FREE. You may qualify for free tax prep services if you earn \$64,000 or less. This includes in person interviews at a NYC FREE TAX PREP site in your neighborhood or you can apply online. Contact 3-1-1 or visit nyc.gov/taxprep to learn more.”

Paperless Office System (POS) Implications

There are no POS implications.

Cash Assistance Implications

Federal, NYC, and NYS EITCs are excluded as income and as a resource regardless of the method they are received. There is no time limit after which EITC becomes a countable resource. This also applies to Home Energy Assistance Program (HEAP) eligibility determinations.

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

Supplemental Nutrition Assistance Program (SNAP) Implications

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

Tax credits other than EITCs are excluded as income. For SNAP households that are not categorically eligible, 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 are excluded as income. For those few SNAP households that are not categorically eligible, 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 (12) months.

Medicaid
Implications

EITCs are excluded as income and resources for Medicaid purposes.

**LIMITED ENGLISH
PROFICIENT (LEP)
AND DEAF/HARD-
OF-HEARING
IMPLICATIONS**

For Limited English Proficient (LEP) and deaf/hard-of-hearing applicants and participants, staff must make sure to obtain appropriate interpreter services in accordance with [PD #16-16-OPE](#) and [PD #16-14-OPE](#).

**FAIR HEARING
IMPLICATIONS**

There are no Fair Hearing implications.

REFERENCES

Supplemental Nutrition Assistance Program Source Book (SNAP SB):
SNAP SB, section 13, page 276
SNAP SB, section 17, page 17-11
GIS 11TA/DC002
Temporary Assistance Source Book (TASB):
TASB, chapter 18 C, page 18-4
TASB, chapter 18 M, page 18-27
TASB, chapter 19 B, page 19-5
TASB, chapter 19 D, page 19-8
TASB, chapter 19 K, page 19-20
13-ADM-02
06-ADM-12
17-INF-02
SSL 131-n(1)
18 NYCRR 352.20(g)
18 NYCRR 387.9(b)(3)(xvii)
18 NYCRR 387.11(p)

RELATED ITEMS

[PB #11-109-SYS](#)

ATTACHMENTS

Attachment A NYC Free Tax Prep: Trusted Professional Filing
Attachment B Earned Income Tax Credit (EITC) Letter

ATTACHMENT A

Si usted ganó \$64,000 o menos en 2016, utilice los servicios de **Preparación Gratuita de Impuestos de NYC** para presentar su declaración sin costo alguno y mantener la totalidad de su reembolso.



Presente su declaración en línea en nyc.gov/taxprep

Ingreso de \$64,000 o menos en 2016.

- El servicio de declaración en línea es rápido, fácil y seguro.
- Las instrucciones detalladas le ayudarán a reclamar deducciones y créditos fiscales, tales como el Crédito por Ingreso del Trabajo (Earned Income Tax Credit, EITC) y el Crédito de Cuidado de Menores de la Ciudad de Nueva York (NYC Child Care Tax Credit, NYC CCTC).
- Expertos están disponibles por teléfono para responder preguntas.



Presente su declaración en persona en su sede local de preparación gratuita de impuestos en NYC

En la mayoría de las sedes, el ingreso en 2016 es de \$54,000 o menos.

- Hay más de 200 sedes de preparación gratuita de impuestos en NYC en los cinco distritos.
- Los preparadores voluntarios del programa de Asistencia Voluntaria de Impuesto sobre el Ingreso y de Asesoramiento Tributario para las Personas Mayores (Volunteer Income Tax Assistance and Tax Counseling for the Elderly, VITA/TCE) y certificados por el Servicio de Impuestos Internos (Internal Revenue Service, IRS) lo ayudarán a reclamar sus deducciones y créditos fiscales, tales como el EITC y el NYC CCTC.
- Algunas sedes le permiten dejar sus documentos fiscales y retirar luego su declaración completa.

Para más información, visite nyc.gov/taxprep o llame al 311 y solicite la asistencia de preparación de impuestos.

Debe presentar los siguientes recaudos:

Documento de identificación:

- † Identificación con foto emitida por el gobierno (incluyendo la tarjeta de identificación IDNYC).
- † Números de Identificación del Seguro Social o de Contribuyente Individual y las fechas de nacimiento de usted, su cónyuge y sus dependientes.

Comprobante de ingresos:

- † Formularios W-2 y 1099 o los registros de ingresos y gastos si usted es trabajador independiente. (Visite la página nyc.gov/taxprep para consultar la lista disponible).

Otro:

- † Su declaración de impuestos de 2015 (si está disponible).

Para presentar en línea: necesita su Ingreso Bruto Ajustado (Adjusted Gross Income, AGI) de 2015 o el Número de Identificación Personal (Personal Identification Number, PIN) que seleccionó. Si no encuentra esta información en la declaración, visite la página IRS.Gov/GetReady o llame al 1-800-829-1040.

- † Comprobante de cobertura de seguro médico o Certificado de Exención de Seguro Médico de usted, su cónyuge y sus dependientes.
- † Comprobantes de pago por cuidado infantil, incluyendo el nombre y la dirección del proveedor, el número de identificación del empleador, el número de identificación del contribuyente o el número de seguro social.
- † Registros de contribuciones caritativas en efectivo o no monetarias.
- † Número de cuenta y número de ruta bancaria para depositar directamente su reembolso.

Si está presentando una declaración conjunta, usted y su cónyuge deben estar presentes.

Retrasos en los reembolsos del IRS y alerta sobre los productos de "reembolso temprano". Debido a una nueva ley, el IRS debe retener los reembolsos de los contribuyentes que reclamaron el EITC o el Crédito Tributario Adicional por Hijos (Additional Child Tax Credit, ACTC) hasta el 15 de febrero de 2017. Sea cuidadoso con los preparadores pagados que promocionan "anticipos de reembolsos rápidos" o "cheques de anticipos de reembolsos" que resultan muy costosos y disminuyen el monto de su reembolso. Visite nyc.gov/taxprep para más información.

NYC FREE TAX PREP

Trusted, Professional Filing

See inside for details.

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If you earned \$64,000 or less in 2016, use **NYC Free Tax Prep** to file for free and keep your whole refund.

 **File online at nyc.gov/taxprep**

Income of \$64,000 or less in 2016.

- The online service is quick, easy, and secure.
- Step-by-step instructions help you claim deductions and credits like the Earned Income Tax Credit (EITC) and NYC Child Care Tax Credit (NYC CCTC).
- Experts are available by phone to answer questions.

OR

 **File in person at your local NYC Free Tax Prep site**

For most sites, income of \$54,000 or less in 2016.

- There are more than 200 NYC Free Tax Prep sites in all five boroughs.
- IRS certified VITA/TCE volunteer preparers help you claim deductions and credits like the EITC and NYC CCTC.
- Some sites let you drop off your tax documents and pick up the completed return later.

For more information, go to nyc.gov/taxprep or call 311 and ask for tax preparation assistance.

Text "Taxes" to 42033 to get updates.*

*Message and data rates may apply. Check with your service provider.

What you need to file:

Identification:

- † Government-issued photo ID (includes IDNYC)
- † Social Security or Individual Taxpayer Identification Numbers and birth dates for you, your spouse, and your dependents

Proof of Income:

- † Forms W-2, 1099s, or income and expense records if you are self-employed (Go to nyc.gov/taxprep for a list.)

Other:

- † 2015 tax return (if available)
To file online: You need your 2015 Adjusted Gross Income (AGI) or Self-Select PIN Number. If you cannot find this information on the return, visit IRS.Gov/GetReady or call 1-800-829-1040.
- † Proof of health insurance coverage or Health Insurance Exemption Certificate for you, your spouse, and your dependents
- † Payment records for child care, including the provider's name, address, and Employer Identification Number, Taxpayer Identification Number, or Social Security number
- † Records of cash and non-cash charitable contributions
- † Account and routing numbers for direct deposit of your refund

If you are filing a joint return, both spouses must be present.

! IRS Refund Delay and Alert about "Early Refund" Products. Due to a new law, the IRS must hold refunds for filers who claim the EITC or Additional Child Tax Credit (ACTC) until February 15, 2017. Beware of paid preparers that advertise "express refund advances" or "refund anticipation checks," which cost a lot and lower your refund amount. Visit nyc.gov/taxprep for more information.

The Department of Consumer Affairs Office of Financial Empowerment gratefully acknowledges Citi Community Development for their generous support to expand NYC Free Tax Prep services, IRS Stakeholder Partnerships, Education and Communication, The New York State Department of Taxation and Finance, and all of our NYC Tax Coalition members. For a complete list, visit nyc.gov/taxprep



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**Preparación
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**Vea adentro para
más detalles.**

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File today and you could receive \$2,400* by claiming the EITC.

Don't give up the refund you earned. File your taxes for free today!

**This is the average amount most eligible New Yorkers got. You could get more!*

About the Earned Income Tax Credit (EITC)

The EITC is a way to keep more of what you earned in 2016.

The amount you get depends on how much you were paid and the number of qualifying children you claim on your tax return. If you do not have children, you may still be eligible.

What you need to do

To claim the EITC, you must file your taxes. Visit nyc.gov/taxprep or call 311 and ask for tax preparation assistance, which includes in-person help at an NYC Free Tax Prep site.

Before April 18, 2017: Visit an NYC Free Tax Prep site and sit with a volunteer preparer who will help you complete and submit your tax return, along with the required EITC form.



NYC Free Tax Prep sites are located in every borough. Find your nearest one RIGHT NOW. **Text FreeTax to 42033 to get updates.‡**

‡Message and data rates may apply. Check with your service provider. This service is available in English only.