



# OFFICE OF POLICY, PROCEDURES, AND TRAINING

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## POLICY DIRECTIVE #19-02-ELI (This Policy Directive Replaces PD #18-03-ELI)

### EARNED INCOME TAX CREDIT (EITC) AND OTHER TAX CREDITS FOR TAX YEAR 2018

<b>Date:</b> February 6, 2019	<b>Subtopic(s):</b> Tax Credits
<b>AUDIENCE</b>	The instructions in this policy directive are for staff in all Job Center and Non Cash Assistance (NCA) Supplemental Nutrition Assistance Program (SNAP) Centers and are informational for all other staff.
<b>REVISIONS TO THE PRIOR DIRECTIVE</b>	<p>This policy directive has been revised to:</p> <ul style="list-style-type: none"> <li>• remove references to Form <b>1040A</b> and <b>1040EZ</b>, which have been obsoleted by the Internal Revenue Service (IRS);</li> <li>• provide the income limits that are used to determine whether a filer can claim the Earned Income Tax Credit (EITC) for the 2018 tax year and the maximum amounts of the EITC;</li> <li>• provide the increase in the EITC investment income limits;</li> <li>• provide the increase in the Federal Child Tax Credit;</li> <li>• update the zipper message displayed at all Model Centers;</li> <li>• provide information on the increased limit on the modified adjusted gross income (MAGI) for the Lifetime Learning Credit; and</li> <li>• provide the Access HRA link for tax prep information.</li> </ul>
<b>POLICY</b>	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 SNAP eligibility.
<b>BACKGROUND</b>	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.

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

The following tax credits are currently available to NYC residents:

This is not a complete listing of available tax credits

- Federal EITC, NYS EIC, NYC EIC
- Noncustodial Parent NYS EITC
- Federal Child Tax Credit and NYS Empire State Child Credit
- NYS and NYC Household Credits
- NYC School Tax Credit
- NYC School Tax Credit (rate reduction amount)
- NYC Enhanced Real Property Tax credit

Income Requirements

See income limits table on page 3.

**Revised**

Federal EITC, NYS and NYC EIC's 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 \$3,500 or less for the year.

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

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 EIC is equal to 30% of the allowable Federal EITC for tax year 2018. The NYC EIC is equal to 5% of the allowable Federal EITC for tax year 2018. For part-year NYC residents, the amount of the 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 2018 on their Federal tax return to qualify to claim the NYS and NYC EITC.

2018 tax year benefits

Individuals who file Federal and State tax returns and qualify for EITCs, may receive benefits totaling more than \$8,600. For example, a single parent with three or more qualifying children living in his/her home may be eligible to receive up to \$8,682 in combined City, State, and Federal EITCs (see the tax credit table on page 3).

Qualifying Child Rules

Note: “Qualifying children” for EITCs are children who live 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>.

Earned income and adjusted gross income (AGI) limits for the 2018 tax year must be less than the following:

**Revised**  
Income limits table

Number of Qualifying Children	Single or Head of Household	Married, filing jointly
Three or more	\$49,194	\$54,884
Two	\$45,802	\$51,492
One	\$40,320	\$46,010
None	\$15,270	\$20,950

EITC amounts

The maximum EITC amounts for the 2018 tax year are:

**Revised**  
Tax credit table

Number of Qualifying Children	Federal	State	City	Total
Three or more	\$6,431	\$1,929	\$322	\$8,682
Two	\$5,716	\$1,715	\$286	\$7,717
One	\$3,461	\$1,038	\$173	\$4,672
None	\$519	\$156	\$26	\$701

Retroactive EITC

Individuals 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 2019 you can file your 2018 taxes and retroactive Federal EITC, NYS, and NYC EICs may be claimed for tax years 2017, 2016 and 2015. An income tax return must be filed for each year a retroactive Federal EITC, NYS, or NYC EIC 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 they are submitting a retroactive Federal EITC claim must file their taxes using the appropriate forms for that tax year. Individuals can order the required forms and accompanying instructions by calling **800-829-1040** or by accessing the IRS website at [www.irs.gov](http://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 all attachments submitted with the 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 they are submitting retroactive NYS and NYC EITCs claims must file their NYS taxes using the appropriate forms for that tax year in addition to filing Form IT-215. To obtain a copy of the 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 <https://www.tax.ny.gov/help/contact/get-copy-of-return.htm>.

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 or NYC EITC).

#### VITA sites

The NYC Office of Financial Empowerment (OFE), a division of the Department of Consumer Affairs (DCA), provides a directory of the 2018 Volunteer Income Tax Assistance (VITA) sites and other free tax preparation sites located throughout the five boroughs.

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 annual income that is less than \$54,000. Individuals can locate VITA sites by calling **(800) 906-9887** or by visiting <http://www.irs.gov/Individuals/Free-Tax-Return-Preparation-for-You-by-Volunteers>. 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.

#### TCE program

In addition to the 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.

DCA/OFE’s EITC palm card titled “NYC Free Tax Prep: Trusted, Professional Filing” will be included in the CA and NCA SNAP applications 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.

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.

In an effort to build awareness of the EITC and increase the usage of New York City’s free tax preparation services, the Department of Social Services (DSS) Information Technology Systems (ITS) will send all CA and NCA SNAP applicants/participants, with earned income, the Earned Income Tax Credit Letter (**Attachment A**). An email will also be sent to this same group of applicants and participants for whom an email address is known.

Refer to Attachment A

Mandated Signage

The 2018 poster titled “NYC Free Tax Prep” (**OCM-24**) has been replaced with the 2019 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, 2019) 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 Centers under separate cover.

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.

The NYS Noncustodial Parent (NCP) EITC addresses the needs of low-income NCPs. 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 the NYS EITC using **Form IT-215**;
- Be a full-year NYS 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 of support 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 required to be paid 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 ten-year denial of Federal, NYS, and NYC EITCs. At the end of the 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.

Federal Child Tax Credit  
**Revised**

The Federal Child Tax Credit (Federal CTC), increased from \$1,000 to up to \$2,000 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 CTC 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 Federal Additional Child Tax Credit (Federal ACTC) is a refundable credit. The minimum earned income amount used to calculate the Additional Child Tax Credit is \$3,000 for the 2018 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, who qualifies for the Federal CTC. Taxpayers who claimed the Federal CTC for children ages 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 portion of the Federal CTC and the Federal ACTC attributable to qualifying children and computed based on the federal credit amounts and income thresholds that were in effect for tax year 2017.

Eligible taxpayers who did not claim the Federal CTC can claim an Empire State CTC 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 CTC and the NYS Empire State CTC in addition to the EITCs.

#### Child and Dependent Care Credits

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

The Federal Child and Dependent Care expenses tax 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:
- 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
- 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**).

**Note:** The paid care provider cannot be the filer's spouse or child (under age 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** 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 dependents 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 (NYC CCTC)

The NYC Child Care Tax Credit (NYC 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 for filers who:

- Were full-year or part-year residents of NYC during 2018;
- Paid child care expenses for at least one child who was under age 4 on December 31, 2018
- Had federal adjusted gross income of \$30,000 or less in 2018; 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 Dependents Care Credit (**Form IT-216**) and filed with the taxpayer’s **Form IT-201** and **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"> <li>• Married filing jointly;</li> <li>• Qualifying widow(er) with dependent child(ren); or</li> <li>• Head of Household with qualifying person</li> </ul>	\$32,000 or less	\$20 to \$90, plus \$5 to \$15 per additional exemption claimed on the taxpayer’s Federal tax return
Married Filing Separately	Follow instructions on the NYS income tax form	

The NYS Household Credit is claimed on **Form IT-201** or **IT-203**.



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 must file it with **Form IT-203**. The income limits and credit amounts are listed in the table below.

Filing Status	Federal Adjusted Gross Income	Credit Amount
Single	\$12,500 or less	Up to \$15
<ul style="list-style-type: none"> <li>• Married filing jointly;</li> <li>• Qualifying widow(er) with dependent child(ren); or</li> <li>• Head of Household with qualifying person</li> </ul>	\$22,500 or less	\$10 to \$30, plus \$10 to \$30 more per additional exemption claimed on the taxpayer's Federal tax 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 post-secondary school students. The credits help offset the cost of higher education by reducing the amount of income tax owed. The American Opportunity and Lifetime Learning tax credits may either be claimed by the student, their spouse, or on behalf of the student who is claimed as a dependent on another person's income tax return (i.e. a student claimed as a dependent on the tax return of their parent).

**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 the IRS Education Credits (American Opportunity and Lifetime Learning Credits) [**Form 8863**] and file it along with IRS **Form 1040**. The income limits, credit amount and other requirements are listed on the following page.

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

**Revised**

	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)	\$134,000 if married filing jointly; \$67,000 if single, head of household, or qualifying widow(er)
Refundable or Nonrefundable	40% credit (up to \$1,000) may be refundable; the rest is nonrefundable	Nonrefundable – credit limited to the amount of tax individual must pay on 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 <b>ONLY</b> if the student had not completed the first 4 years of postsecondary education before 2018	Available for all years of postsecondary education and for courses to acquire or improve job skills
Number of tax years credit available	Available <b>ONLY</b> 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 2018 for academic periods beginning in 2018 or beginning in the first 3 months of 2019	

NYS College Tuition Credit or Itemized Deduction

In addition to the American Opportunity and Lifetime Learning credits, 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 spouses 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.

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 a 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 2018 tax year are listed in the table below.

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

Beginning with tax year 2017 the existing New York City (NYC) School Tax Credit has been expanded to provide an additional amount (rate reduction amount) to individuals with NYC taxable income of \$500,000 or less. The additional NYC school tax credit (rate reduction amount) is based on NYC taxable income and must be claimed on the New York personal income tax return, **Form IT-201** (full-year residents) or **IT-203** (part-year residents)

Individuals can claim the NYC School Tax Credit and the NYC School Tax Credit (rate reduction amount) 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 and the NYC School Tax Credit (rate reduction amount) (NYC Residents only) 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 year 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 each 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 they are submitting a retroactive NYC ERPTC claim, need only file Form NYC-208 for the appropriate tax year.

## REQUIRED ACTION

JOSs/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.

Due to changes in the law in 2016, refunds for 2016 and later tax returns that include a claim for EITC or ACTC cannot be issued before February 15. This change to the issuance of the refund applies to the entire refund amount owed to the filer and not just the portions of the 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 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](http://www.irs.gov)
- New York State Personal Income Tax Information Center at **(518) 457-5181** or [www.tax.ny.gov](http://www.tax.ny.gov)
- New York City 311 Citizen Service Hotline at **311**
- VITA or TCE site locator at **(800) 906-9887** or <http://www.irs.gov/Individuals/Free-Tax-Return-Preparation-for-You-by-Volunteers>

JOSs/Workers must encourage applicants/participants to utilize the VITA and TCE sites.

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

**Note:** Additional VITA TCE sites may open after the publication of the directory. JOSs/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.

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 ACCESS HRA at [www.nyc.gov/accesshra](http://www.nyc.gov/accesshra) on the internet or by downloading the mobile app from the Google Play Store or the Apple Store.

**New** link to tax prep information

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**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 YOU TAXES FOR FREE. You may qualify for free tax prep services if you earn \$66,000 or less. This includes in person interviews at a NYC FREE TAX PREP site in your neighborhood or you can apply online. Contact 311 or visit [www.nyc.gov/taxprep](http://www.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 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 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.

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

Staff must obtain appropriate interpretation services for individuals who are Limited English Proficient (LEP) and deaf or hard-of-hearing. Please refer to [PD #18-10-OPE](#) and [PD #17-19-OPE](#) for detailed instructions.

**FAIR HEARING IMPLICATIONS**

There are no Fair Hearing implications.

**REFERENCES**

SNAP Source Book  
 Section 13 – page 276, Section 17 – page 17-11, page 276  
 Section 17 – page 17-11, Section 13 – page 276,  
 Temporary Assistance Source Book (TASB):  
     Chapter 18(L)(22) – page 18-26  
     Chapter 19(B)(3),19(B)(8), 19(B)(9) – page 19-7  
     Chapter 19(D)(11), 19(D)(25), 19(D)(27) – pages 19-11and 19-13  
     Chapter 19(K) – page 19-24  
 GIS 11TA/DC002  
 13-ADM-02  
 18-INF-02  
 SSL 131-n(1)  
 18 NYCRR 352.20(g)  
 18 NYCRR 387.9(b)(3)(xvii)  
 18 NYCRR 387.11(p)

**RELATED ITEM**

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

**ATTACHMENT**

**Attachment A** Earned Income Tax Credit (EITC) Letter

## File today and you could receive \$2,400\* by claiming the Earned Income Tax Credit.

**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!*

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### **About the Earned Income Tax Credit (EITC)**

The EITC is a way to keep more of what you earned in 2018.

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.

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### **What you need to do**

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

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### **Save the Date for the NYC Free Tax Prep-a-thon**

Come to the 2019 NYC Free Tax Prep-a-Thon on February 9, 2019 and sit with a volunteer preparer who will help you complete and submit your return along with the required EITC form.

Please visit [nyc.gov/taxprep](http://nyc.gov/taxprep) for event details.