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Governor

NEW YORK STATE
OFFICE OF TEMPORARY AND DISABILITY ASSISTANCE
40 NORTH PEARL STREET
ALBANY, NY 12243-0001

Robert Doar
Commissioner

Informational Letter

Section 1

Transmittal:	06-INF-36
To:	Local District Commissioners
Issuing Division/Office:	Employment and Transitional Supports
Date:	December 20, 2006
Subject:	Earned Income Tax Credit (EITC) and Other Tax Credits for Tax Year 2006
Suggested Distribution:	Temporary Assistance Directors Food Stamp Directors Employment Coordinators TOP Coordinators
Contact Person(s):	Mark Schaffer 518-474-9346; Mark.Schaffer@otda.state.ny.us
Attachments:	Attachment I – EITC All Purpose Flyer (English and Spanish) Attachment II – EITC Envelope Stuffer (English and Spanish) Attachment III – EITC Federal Benefits Chart
Attachment Available On – Line:	<input checked="" type="checkbox"/>

Filing References

Previous ADMs/INFs	Releases Cancelled	Dept. Regs.	Soc. Serv. Law & Other Legal Ref.	Manual Ref.	Misc. Ref.
	06 INF-01				06 ADM-12 00 LCM-11

Section 2

I. Purpose

The purpose of this letter is to inform local social services districts of the changes in the Earned Income Tax Credit (EITC) and the availability of other tax credits for this year. In addition, we are requesting that local district staff reach out to their clients and other low-income households to encourage them to file for these various tax credit benefits. Attached are EITC outreach materials that may be provided to these households and to community agencies (see Attachments I and II for English and Spanish versions of a flyer and an envelope stuffer). Attachment III contains the Tax Year 2006 federal benefit chart.

II. Background

The EITC continues to be a very important tax benefit that is available to employed low-income households. As in previous years, neither the New York State EITC nor the federal EITC will count as income or resources for temporary assistance. In addition, federal and State EITCs continue to be excluded as food stamp income.

The credits are an important anti-poverty tool that can dramatically increase family income as family members move into the workforce. Workers who qualify for the EITCs and file federal and State tax returns can receive benefits totaling almost \$5,900. In addition, households who qualified in the past three years, and never claimed EITCs to which they were entitled, may file retroactively for these benefits.

Over 1.4 million New York households claimed over \$2.6 billion in federal EITC benefits for Tax Year 2005. The amount of the State EITC is not yet available, but is estimated that 1.3 million eligible taxpayers claimed over \$700 million. For Tax Year 2005, the average combined federal/State EITC credit claimed was over \$2,300. However, the IRS has estimated that approximately 26% of households eligible for the credit do not claim it and that is why outreach and promotion of the credit is so important.

While our goal is to reach as many eligible taxpayers as possible, particular target populations should include:

- Those leaving welfare for work who have had little or no previous labor force experience and may not be familiar with the EITC and other available tax benefits;
- Non-parent working relative caregivers who are raising EITC-eligible children in their home; and
- Legal immigrant households who may mistakenly believe they are ineligible for the EITC.

The EITCs can significantly increase the available income of low-income wage earners. For example, for a family with two children and one wage earner holding a full-time minimum wage job, the State and federal EITCs can add over one-third to that person's earnings. Therefore, it is important that district staff discusses the EITCs and encourage households to file for them. In particular, households that are facing financial problems such as rent or utility arrears should be encouraged to file for the credits to help increase their income.

III. Program Implications

EARNED INCOME TAX CREDIT

The maximum credits have increased as follows:

- two or more children \$4,536 (federal) + \$1,360 (State) = \$5,896
- one child \$2,747 (federal) + \$824 (State) = \$3,571
- no children \$412 (federal) + \$123 (State) = \$535

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

- two or more qualifying children \$36,348 (or \$38,348 if married)
- one qualifying child \$32,001 (or \$34,001 if married)
- no qualifying children \$12,120 (or \$14,120 if married)

EITC AND CHILD-ONLY CASES

Child-only cases are a significant proportion of nearly every district's caseload. Statewide, over 43% of the caseload is composed of child-only cases. In many of these households where the payee is a grandparent or other relative, that payee is self-sufficient and also has earned income. It is important to note that the children in these cases usually meet the definition of "qualifying child(ren)" for EITC. OTDA strongly suggests that in those child-only cases where the payee has earned income that an effort is made to make these payees aware of their potential eligibility for the EITCs.

CHILD TAX CREDIT

The Child Tax Credit, worth up to \$1,000 for each qualifying child under age 17, is a non-refundable credit used to reduce the amount of tax owed. However, if the child tax credit exceeds that amount, the taxpayer may claim the difference as an Additional Child Tax Credit, which is a refundable credit and may be claimed by filing Form 8812: Additional Child Tax Credit with federal taxes.

A working family can get both the Child Tax Credit and EITC.

EDUCATION CREDITS

There are two education credits that may be claimed by each eligible student by completing federal form Form 8863: Education Credits (Hope and Lifetime Learning Credits). Both of these credits differ from the EITC in that they are not refundable, but the credits can be used to reduce the amount of taxes filers owe.

Hope Credit: This credit applies to the first two taxable years of postsecondary education. \$1,650 is the maximum credit per student that may be claimed.

Lifetime Learning Credit: This credit is available for students at any point in their post-secondary education. The maximum credit is \$2,000 for one household, regardless of the number of eligible students in the family.

CLAIMING TAX CREDITS FOR PREVIOUS YEARS

Workers can file for both State and federal tax credit refunds for the last three years (Tax Years 2003, 2004, 2005) if they were eligible for the credits but did not claim them.

If a federal tax return had been filed for a past year but the worker did not claim a tax credit, they may now claim the credit(s) by completing Form 1040X: Amended U.S. Individual Income Tax Return and attach it to a copy of the tax return filed for that year. If a federal return had not been filed, a worker will need to file their taxes using the appropriate forms for that year.

The New York State EITC can also be claimed for the last three years. Since the amount of the State EITC is based upon the federal credit, the worker needs to complete and submit the IT-215: Claim for Earned Income Credit for the appropriate year if tax forms were filed for that year. If New York State taxes were not filed for the given year, they must be filed at the same time.

ADVANCE EITC

Low-income wage earners with qualifying children may, at their option, receive a part of their federal EITC in every paycheck and the rest of their credit after they file their income tax, instead of receiving one large check from the IRS. This is called the “advance EITC payment.” For many workers, getting part of the EITC in every paycheck can make a difference in paying rent, buying groceries or meeting other day-to-day needs. For example, a worker making between \$490 and \$1,300 per month can get about \$50 to \$60 extra in each bi-weekly paycheck and still receive a lump sum, albeit smaller, EITC payment after they file taxes. This is particularly important for people entering the workforce at low wages. Employers also benefit because it can increase the take home pay of their employees at no cost to the business. Workers can get the advance payment by completing Form W-5: Earned Income Credit Advance Payment Certificate and submitting it to their employer. The W-5 can be completed at any time during the year, but a new W-5 must be filed by the worker at the beginning of each year to continue receiving the EITC in their paychecks. There is no advance payment option for the State EITC.

NONCUSTODIAL PARENT NEW YORK STATE EARNED INCOME TAX CREDIT

This is a new New York State tax credit to address the needs of low-income working fathers age 18-65 to help them to become more involved in the economic and social well-being of their children.

To be qualified, a father must:

- be a New York resident taxpayer;
- be 18 years of age;
- be a noncustodial parent and have a child(ren) that does not reside with him;
- have a child support order through a New York State Child Support Collection Unit (SCU) for at least one-half year; and
- have paid (100%) of the current amount of child support due for a given tax year.

Further details may be found in 06 ADM-12.

VOLUNTEER INCOME TAX ASSISTANCE (VITA) AND TAXPAYER ASSISTANCE

Individuals may obtain specific federal tax information by calling the IRS toll-free at 1-800-829-1040. New York State taxpayer assistance information is available toll-free by calling 1-800-225-5829. Many workers, especially those who are new to the workforce, are reluctant to complete tax forms on their own because they are intimidated or unfamiliar with the process. Such workers often seek help from commercial tax preparers and pay a fee for this service. Paying a tax preparer reduces the value of the credit for families most in need of it. In addition, an additional fee is charged for a refund anticipation loan, also known as a “rapid refund”. But, individuals can receive tax information or have their tax forms filled out for free by visiting their local VITA center. Most sites will also provide e-filing services at no charge and, if used, the taxpayer can receive their refund and/or credits within 10 business days. From mid-January through April 15, VITA volunteers will be at sites in every county throughout the state.

Twenty-four (24) social services districts are hosting VITA sites this coming tax season. For those districts not hosting a tax preparation site, a statewide listing of [VITA locations](#) is available electronically on the OTDA intranet (<http://otda.state.nyenet/dta/eitc-vita-06.pdf>). Locations of VITA offices will also be publicized in the media or can be obtained by calling the toll-free IRS telephone number, 1-800-829-1040. We strongly urge local districts to know where the VITA sites are located in their districts and provide this information when encouraging families to apply for the EITCs.

IV. Forms Information

A revised EITC brochure, PUB # 4786: The Earned Income Tax Credit may be requested on form OTDA-876: “Request for Forms or Publications” and sent to:

Office of Temporary and Disability Assistance
BMS Document Services and Operational Support
P.O. Box 1900
Albany, NY 12201

The brochure may also be ordered through Outlook. To order the brochure you must obtain an OTDA-876 electronically by going to the OTDA intranet (http://otda.state.nyenet/psqi/eforms/OTDA-876-Req_for_Documents_or_Publications.dot).

Copies of the [brochure](#) may be obtained from the OTDA internet (<http://www.otda.state.ny.us/reform/default.htm>), including versions in Arabic, Chinese, Russian and Spanish as well as English.

Issued By

Name: Russell Sykes

Title: Deputy Commissioner

Division/Office: Division of Employment and Transitional Supports



Make Tax Time Pay—for You!

Claim the Tax Benefits You've Earned

.....

Get up to \$4,536 with the Earned Income Credit!

You may be able to get a Child Tax Credit too!

.....

If you worked in 2006, had children living with you and earned less than about \$36,000

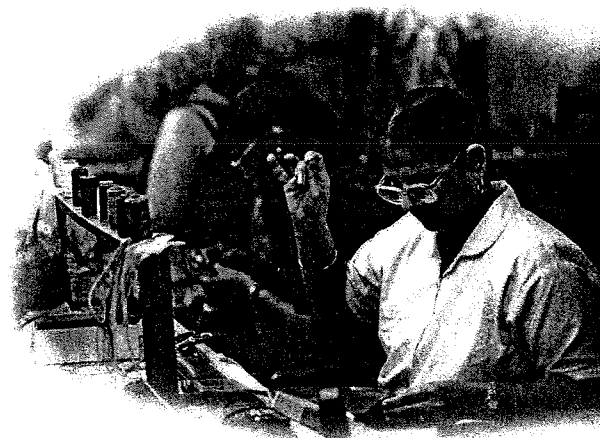
OR

Did not have children living with you and earned less than about \$12,000

You could qualify!

.....

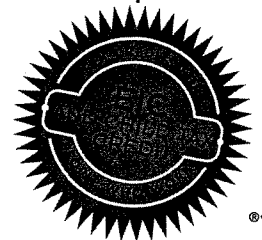
For more information:



File a tax return to claim all the tax credits you've earned.

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Call the IRS at 1-800-829-1040 to learn more and find out about FREE tax help.



The Earned Income Credit and the Child Tax Credit: You Could Owe Less in Taxes and Get Cash Back from the IRS!

- If you worked in 2006 — full-time or part-time — you may qualify.
- Even if you don't owe income tax you can get the credits.

If You Had Children Living With You for More than Half of 2006:

- For the EIC, children must be under 19 in 2006 (Full-time students can be under 24; children who are permanently and totally disabled can be any age.)
- For the CTC, children must be under 17 in 2006.

If You Did Not Have Children Living With You:

- You may claim the EIC if you were between ages 25 and 64 in 2006.

How Much Can I Earn? How Large a Tax Credit Can I Get?

For the EIC, if you have:	Earned income less than:	Claim an EIC up to:
1 child	\$34,001	\$2,747
2 or more children	\$38,348	\$4,536
No children	\$14,120	\$412
For the CTC, if you have:	Earned more than:	Claim a CTC up to:
1 or more children	\$11,300	\$1,000 per child

What if I'm Not a U.S. Citizen?

Immigrants who work and meet other guidelines may qualify.

- For the EIC: worker, spouse and any child claimed needs a valid Social Security Number.
- For the CTC: either a Social Security Number or Individual Taxpayer Identification Number (ITIN) is needed.

File a Federal Tax Return to Get the EIC and CTC: Get Free Help!!!

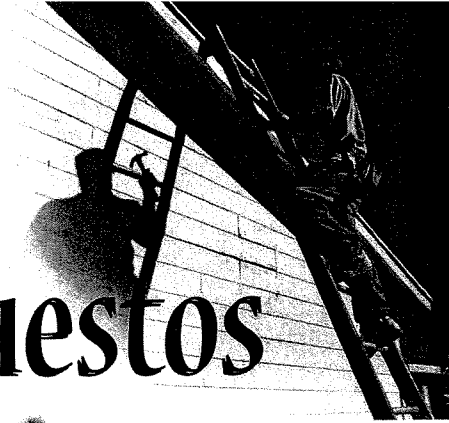

- VITA — Volunteer Income Tax Assistance — helps people fill out tax returns for free.
- Trained community groups operate VITA. For a site near you, call 1-800-829-1040.

If You Work, You Can Get These Tax Credits and Not Lose Other Public Benefits

EIC and CTC refunds won't count as income when you apply for or renew benefits like food stamps, SSI, Medicaid, cash assistance, or public housing. Some benefit programs may have a limit on how long you can keep your refund in a bank account.

You May Be Able to Get Part of Your Tax Credit Refund in Your Paycheck

Some workers can get Advance EIC Payments in their paychecks and a check from the IRS after they file their tax return. Get IRS Form W-5 from your employer or from the IRS at 1-800-TAX-FORM or at www.irs.gov.



¡Haga que la hora de pagar impuestos le pague a usted!

Obtenga los créditos al impuesto que ha ganado

.....
¡Reciba hasta \$4,536 con el Crédito por Ingreso del Trabajo (Earned Income Credit)!

¡Tal vez también pueda obtener un crédito al impuesto por sus hijos (Child Tax Credit)!

.....
Si trabajó en el 2006, tuvo hijos que vivieron con usted y ganó menos de alrededor de \$36,000


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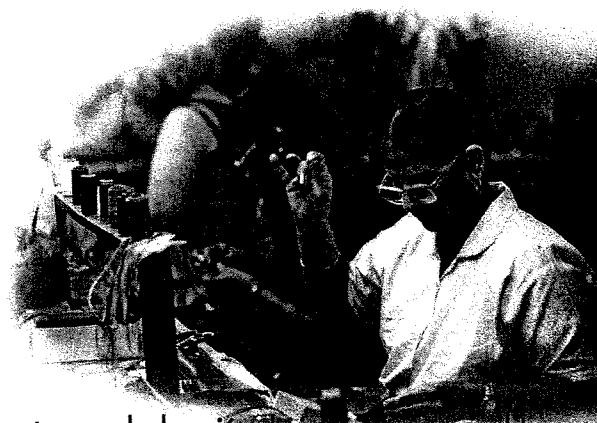
No tuvo hijos que vivieron con usted y ganó menos de alrededor de \$12,000

¡Puede cumplir los requisitos!

.....

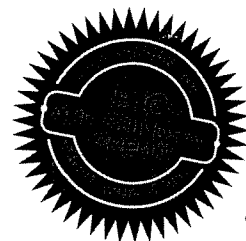
Para más información:





Presente una declaración de impuestos para obtener todos los créditos al impuesto que ha ganado.

.....
Llame al IRS al 1-800-829-1040 para más detalles y para averiguar sobre la ayuda al impuesto GRATUITA.



El Crédito por Ingreso del Trabajo y el Crédito al Impuesto por Hijos: ¡Usted podría deber menos en impuestos y recibir efectivo de parte del IRS!

- Si trabajó en el 2006 — de tiempo completo o medio tiempo — puede cumplir con los requisitos.
- Aunque no deba impuesto sobre el ingreso puede obtener estos créditos.

Si los hijos vivieron con usted durante más de la mitad del 2006:

- **Para el EIC (Crédito por Ingreso del Trabajo)**, los hijos deben haber sido menores de 19 años en el 2006 (los estudiantes de tiempo completo pueden ser menores de 24 años; los hijos que son discapacitados permanente y totalmente pueden ser de cualquier edad).
- **Para el CTC (Crédito al Impuesto por Hijos)**, los hijos deben haber sido menores de 17 años en el 2006.

Si los hijos no vivieron con usted:

- Puede obtener el **EIC** si tuvo entre 25 y 64 años de edad en el 2006.

¿Cuánto puedo obtener? ¿Qué tan grande puede ser el crédito que puedo obtener?

Para el EIC, si tiene:	Ingreso menor a:	Obtenga un EIC de hasta:
1 hijo	\$34,001	\$2,747
2 o más hijos	\$38,348	\$4,536
No tiene hijos	\$14,120	\$412
Para el CTC, si tiene:	Ganó más de:	Obtenga un CTC de hasta:
1 o más hijos	\$11,300	\$1,000 por hijo

¿Y si no soy ciudadano de Estados Unidos?

Los inmigrantes que trabajan y cumplen con otras pautas pueden cumplir con los requisitos.

- **Para el EIC:** el contribuyente, su cónyuge y cualquier hijo declarado necesita tener un Número de Seguro Social válido.
- **Para el CTC:** necesita tener un Número de Seguro Social o un Número de Identificación Personal del(la) Contribuyente (ITIN, por sus siglas en inglés).

Presente una Declaración de Impuestos Federal para obtener el EIC y el CTC: ¡¡¡Reciba ayuda gratuita!!!

- **VITA** — Asistencia Voluntaria para Impuestos sobre el Ingreso (*Volunteer Income Tax Assistance*) — ayuda gratuitamente a las personas a llenar sus declaraciones.
- **VITA** es dirigida por grupos comunitarios capacitados. Para una ubicación cerca de usted, llame al 1-800-829-1040.

Si trabaja, puede obtener estos créditos sin perder otros beneficios públicos

Los reembolsos del EIC y del CTC no cuentan como ingreso cuando solicita o renueva beneficios como estampillas de comida, SSI, Medicaid, asistencia en efectivo o vivienda pública. Algunos programas de beneficios pueden tener un límite en cuanto a la cantidad de tiempo que puede mantener su reembolso en una cuenta bancaria.

Tal vez puede recibir parte de su reembolso del crédito al impuesto en su cheque de nómina


Algunos trabajadores pueden recibir pagos del EIC Adelantado en sus cheques de nómina y un cheque de reembolso del IRS después de que presenten su declaración de impuestos. Obtenga la Forma W-5 del IRS por parte de su empleador o por parte del IRS llamando al 1-800-TAX-FORM o en www.irs.gov.

Tax Credit Envelope Stuffer

This English–Spanish envelope stuffer can be copied and mailed with paychecks, public assistance checks, bills, and other mailings. Local phone and utility companies, for example, might send copies with their December 2006 or early 2007 bills to customers. For more ideas on using the envelope stuffers, see the Strategy Guide in the Outreach Campaign Kit.

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Make Tax Time Pay—for You! Claim All Your Tax Credits

You could be eligible!

Did you work in 2006? You may be eligible for the Earned Income Credit. If so, you'll owe less in taxes and you could get cash back. Even if you don't owe income tax, you can get the EIC!

- Were you raising one child in your home in 2006? Did your family earn less than \$32,001*? You could get an EIC up to **\$2,747**.
- Were you raising more than one child in your home in 2006? Did your family earn less than \$36,348*? You could get an EIC up to **\$4,536**.
- If you weren't raising a child, did you earn less than \$12,120* in 2006? Were you between the ages 25 and 64? You could get an EIC up to **\$412**.

**If you are married, the income limit is \$2,000 higher than this amount. Many married workers will get a larger EIC.*

File a Federal Tax return to Get the EIC: Get Free Help!!!

- VITA – Volunteer Income Tax Assistance – helps people fill out returns for free.
- For a site near you, call 1-800-829-1040.


Boost your take-home pay! Eligible workers with children can get Advance EIC in their paycheck. Get Form W-5 from your employer, or call 1-800-TAX-FORM.

Tax time can pay even more — claim your CTC refund!

Many families that earned more than \$11,300 may qualify for the Child Tax Credit (CTC) refund — up to \$1,000 for each qualifying child under age 17. See your tax instructions and get Form 8812.

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¡Haga que la hora de pagar impuestos le pague a usted! Obtenga todos sus créditos al impuesto

¡Puede cumplir con los requisitos!

¿Trabajó en el 2006? Puede cumplir con los requisitos para el Crédito por Ingreso del Trabajo (*Earned Income Credit*: EIC). De ser así, deberá menos impuestos y puede recibir dinero de regreso. ¡Aunque no deba impuesto sobre el ingreso puede recibir el EIC!

- ¿Tuvo un hijo viviendo en su hogar en el 2006? ¿Ganó su familia menos de \$32,001*? Podría obtener un EIC de hasta **\$2,747**.
- ¿Tuvo más de un hijo viviendo en su hogar en el 2006? ¿Ganó su familia menos de \$36,348*? Podría obtener un EIC de hasta **\$4,536**.
- Si no tuvo hijos que vivieron en su hogar, ¿ganó menos que \$12,120* en el 2006? ¿Tuvo entre 25 y 64 años de edad? Podría obtener un EIC de hasta **\$412**.

**Si estuvo casado(a), el límite del ingreso es de \$2,000 adicionales a dicha cantidad. Muchos trabajadores casados obtendrán un EIC más grande.*

Presente una declaración de impuestos federal para obtener el EIC: ¡¡¡Reciba ayuda gratuita!!!

- VITA: La Asistencia Voluntaria para Impuestos sobre el Ingreso (*Volunteer Income Tax Assistance*) ayuda gratuitamente a personas a presentar sus declaraciones.
- Para un lugar cerca de usted, llame al 1-800-829-1040.

¡Aumente su pago que lleva a casa! Los trabajadores elegibles con hijos pueden obtener el EIC Adelantado en sus cheques de nómina. Obtenga la Forma W-5 de parte de su empleador o llame al 1-800-TAX-FORM.

La hora de impuestos puede pagar aun más: ¡obtenga su reembolso CTC!

Muchas familias que ganaron más de \$11,300 pueden cumplir con los requisitos para el reembolso del crédito al impuesto por sus hijos CTC (Child Tax Credit): hasta \$1,000 por cada hijo menor de 17 años que reúna los requisitos. Vea las instrucciones de impuestos y obtenga la Forma 8812.

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Muchas familias que ganaron más de \$11,300 pueden cumplir con los requisitos para el reembolso del crédito al impuesto por sus hijos CTC (Child Tax Credit): hasta \$1,000 por cada hijo menor de 17 años que reúna los requisitos. Vea las instrucciones de impuestos y obtenga la Forma 8812.

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Earned Income Credit Benefits for Tax Year 2006 at Various Income Levels

This is not a tax table. Do not use this table to complete income tax returns.

2006 household income	Workers not raising a child		Workers raising one child		Workers raising two or more children		
	Is Worker Married?	Not Married	Married	Not Married	Married	Not Married	Married
\$ 500		\$40	\$40	\$179	\$179	\$210	\$210
1,000		.78	.78	.349	.349	.410	.410
1,500		.117	.117	.519	.519	.610	.610
2,000		.155	.155	.689	.689	.810	.810
2,500		.193	.193	.859	.859	1,010	1,010
3,000		.231	.231	1,029	1,029	1,210	1,210
3,500		.270	.270	1,199	1,199	1,410	1,410
4,000		.308	.308	1,369	1,369	1,610	1,610
4,500		.346	.346	1,539	1,539	1,810	1,810
5,000		.384	.384	1,709	1,709	2,010	2,010
5,500		.412	.412	1,879	1,879	2,210	2,210
6,000		.412	.412	2,049	2,049	2,410	2,410
6,500		.412	.412	2,219	2,219	2,610	2,610
7,000		.392	.412	2,389	2,389	2,810	2,810
7,500		.353	.412	2,559	2,559	3,010	3,010
8,000		.315	.412	2,720	2,720	3,210	3,210
8,500		.277	.412	2,747	2,747	3,410	3,410
9,000		.239	.392	2,747	2,747	3,610	3,610
9,500		.200	.353	2,747	2,747	3,810	3,810
10,000		.162	.315	2,747	2,747	4,010	4,010
10,500		.124	.277	2,747	2,747	4,210	4,210
11,000		.86	.239	2,747	2,747	4,400	4,400
11,500		.47	.200	2,747	2,747	4,536	4,536
12,000		.9	.162	2,747	2,747	4,536	4,536
12,500		.0	.124	2,747	2,747	4,536	4,536
13,000		.0	.86	2,747	2,747	4,536	4,536
13,500		.0	.47	2,747	2,747	4,536	4,536
14,000		.0	.9	2,747	2,747	4,536	4,536
14,500		.0	.0	2,747	2,747	4,536	4,536
15,000		.0	.0	2,717	2,747	4,496	4,536
15,500		.0	.0	2,637	2,747	4,391	4,536
16,000		.0	.0	2,557	2,747	4,285	4,536
16,500		.0	.0	2,477	2,747	4,180	4,536
17,000		.0	.0	2,397	2,717	4,075	4,496
17,500		.0	.0	2,317	2,637	3,969	4,391
18,000		.0	.0	2,237	2,557	3,864	4,285
18,500		.0	.0	2,158	2,477	3,759	4,180
19,000		.0	.0	2,078	2,397	3,654	4,075
19,500		.0	.0	1,998	2,317	3,548	3,969
20,000		.0	.0	1,918	2,237	3,443	3,864
20,500		.0	.0	1,838	2,158	3,338	3,759
21,000		.0	.0	1,758	2,078	3,232	3,654
21,500		.0	.0	1,678	1,998	3,127	3,548
22,000		.0	.0	1,598	1,918	3,022	3,443
23,000		.0	.0	1,438	1,758	2,811	3,232
24,000		.0	.0	1,279	1,598	2,601	3,022
25,000		.0	.0	1,119	1,438	2,390	2,811
26,000		.0	.0	.959	1,279	2,179	2,601
27,000		.0	.0	.799	1,119	1,969	2,390
28,000		.0	.0	.639	.959	1,758	2,179
29,000		.0	.0	.480	.799	1,548	1,969
30,000		.0	.0	.320	.639	1,337	1,758
31,000		.0	.0	.160	.480	1,126	1,548
32,000		.0	.0	.0	.320	.916	1,337
33,000		.0	.0	.0	.160	.705	1,126
34,000		.0	.0	.0	.0	.495	.916
35,000		.0	.0	.0	.0	.284	.705
36,000		.0	.0	.0	.0	.73	.495
37,000		.0	.0	.0	.0	.0	.284
38,000		.0	.0	.0	.0	.0	.73