

Increase your tax return. Apply for the Earned Income Tax Credit.

What is the Earned Income Tax Credit?

The Earned Income Tax Credit (EITC) is a federal tax credit for qualified low- and moderate-income workers. Eligibility is based on your income and the number of children you have at home. A taxpayer with low earned income and no children may also qualify. Qualifying children may include biological, foster, adopted and step-children as well as permanently and totally disabled children. Even if you did not earn enough in 2006 to file a tax return, you may be able to receive an earned income tax refund.

Who is eligible?

If you are single or married, worked full- or part-time during 2006 and meet the following income, age and household qualifications, you may be eligible for the Earned Income Tax Credit:

Single, with income less than

- \$12,120 for a worker (ages 25 to 64 before Dec. 31, 2006) with no qualifying children
- \$32,001 for a worker with one qualifying child
- \$36,348 for a worker with two or more qualifying children

Married, with joint income less than

- \$14,120 for workers (ages 25 to 64 before Dec. 31, 2006) with no qualifying children
- \$34,001 for workers with one qualifying child
- \$38,348 for workers with two or more qualifying children

How much of a tax credit can I expect if I qualify?

Qualifying Household	Earned Income Tax Credit
Household without qualifying children	\$412
Household with one qualifying child	\$2,747
Household with two or more qualifying children	\$4,536

Where can I find more information?

For complete filing guidelines

Center for Budget and Policy Priorities: www.cbpp.org/eic2006

Versión en español: www.cbpp.org/eic2007/eic07-spanflyer.pdf

IRS 2006 Publication 596 Earned Income Credit

www.irs.gov/publications/p596/index.html

IRS tax forms and publications

www.irs.gov/formspubs

Versión en español: www.irs.gov/espanol

Where can I find help to prepare my tax return?

Free tax assistance is available from the following programs:

Volunteer Income Tax Assistance Program (VITA)

The VITA Program offers free assistance to low- and moderate-income (generally, \$39,000 and below) people who need help in preparing their federal tax returns. Certified volunteers sponsored by various organizations receive training to help prepare basic tax returns in communities across the country. VITA sites are generally located at community and neighborhood centers, libraries, schools, shopping malls and other convenient locations. Most locations also offer free electronic filing. To locate a VITA site near you, call 1-800-829-1040.

AARP

From February 1 through April 15 each year, the AARP Tax-Aide program offers free one-on-one counseling as well as assistance on the telephone and Internet to help individuals prepare basic tax forms, including the 1040, 1040A, 1040EZ and other standard schedules. Go to www.aarp.org on the Internet, or call 1-888-227-7669 to find an AARP Tax-Aide site near you.