

CCAP

POINTS OF INTEREST

News & Information from the Comprehensive Community Action Program

CCAP Offers Free Tax Preparation



Comprehensive Community Action Program (CCAP) is sponsoring the Earned Income Tax Credit (EITC) program so that more eligible people receive tax refunds and bring more dollars to families and into our community.

This is a **FREE** service. Our IRS certified and trained staff can prepare your state and federal income tax returns, file them electronically and get your refund at no cost to you.

The Earned Income Tax Credit (or EITC) is a credit for people who do not earn high incomes. EITC can reduce your taxes and result in a refund. Meaning, workers keep more of what they earn.

Do You Qualify?

The maximum amount of income you can earn and still get the credit has increased in 2011. To claim the EITC, taxpayers must meet the following rules:

- Must have earned income
- Must have a valid Social Security number
- Filing status can't be "married filing separately"
- Generally must be a U.S. citizen or resident alien all year, or a nonresident alien married to a U.S. citizen or resident alien and filing a joint return
- Cannot be qualifying child of another person
- Investment Income must be \$3,150 or less for tax year 2011
- Cannot file Form 2555 or 2555-EZ (related to foreign earned income)



Did you meet the rules?

If so, your earned income must be less than: The threshold amounts for 2011 tax returns follow:

- \$13,660 (\$18,740 if married filing jointly) with no qualifying child
- \$36,052 (\$41,132 married filing jointly) if you have one qualifying child
- \$40,964 (\$46,044 married filing jointly) if you have two qualifying children
- \$43,998 (\$49,078 married filing jointly) if you have three or more qualifying children

Range of EITC for 2011:

- \$11 to \$5,751 with three or more qualifying children

- \$10 to \$5,112 with two qualifying children
- \$9 to \$3,094 with one qualifying child
- \$2 to \$464 with no qualifying children

Do you have children?

To be a qualifying child, the child must pass all the following tests:

- A son or daughter (including an adopted child or child placed for adoption)
- Foster child placed by an authorized placement agency or court
- Brother, sister, half-brother, half-sister, stepbrother, stepsister or a descendant of any of them
- Age, at the end of the filing year, the child was younger than 19 or younger than 24 if a full-time student or any age if permanently and totally disabled
- Residency: Child must live with the worker, or the worker's spouse if filing a joint return, in the United States for more than half of the year.
- Joint Return: The child cannot have filed a joint return, unless the child and the child's spouse did not have a filing requirement and filed only to claim a refund.

Warning: Only one person can claim the same qualifying child for EITC and other tax benefits. If more than one person claims the same child, IRS applies the [tiebreaker rules](#).

Have Questions or Need More Information?



CCAP is a Volunteer Income Tax Assistance (VITA) site. Our staff of tax preparers are IRS trained, tested and certified to help people who qualify for the EITC program to receive the tax credits they deserve. This is a free service.

For more information about the EITC program or to schedule an appointment call CCAP at 467-9610.



CCAP is the place to turn in times of need.