



## **New York City Families: You Work Hard – Get the Tax Credits You Deserve!**

Even if you owe income tax, you may be eligible for thousands of dollars in tax credits. Tax credits can reduce the amount of taxes you owe OR give you a refund from the government. Eligibility for tax credits is usually based on income, number of dependants, age, and employment status. *For further questions on tax credits and eligibility, call 311.*

### **The Earned Income Tax Credit**

Up to **\$5,666** from the federal Earned Income Tax Credit, up to **\$1,697** from the New York Earned Income Tax Credit, and up to **\$283** from the NYC EITC.

*Eligibility:* Based on earned income. The above dollar amounts reflect a married couple earning no more than \$48,362 with three or more children. Please see back for full scale eligibility requirements. Children must be under 19, or under 24 if a full-time student.

### **The Child and Dependant Care / Child Care Tax Credit**

Up to **\$2,100** from the federal Child and Dependant Care Tax Credit, up to **\$2,310** from the New York State Child and Dependant Care Tax Credit, and up to **\$1,733** from the New York City Child Care Tax Credit.

*Eligibility:* Work-related child care expenses – there are no income restrictions for the federal and state credits. Children must be under 13. The NYC Child Care Tax Credit income eligibility is below \$30,000 for families with children under 4.

### **Child Tax Credit**

Up to **\$1,000** per child from the federal Child Tax Credit and **\$300** per child from the Empire State Child Tax Credit

*Eligibility:* There are some income restrictions. Children must be under 17.

### **College Tuition Credit**

Up to \$400 per student. If it's more than the amount of New York State tax that you owe, you can claim a refund.

**Eligibility:** You, your spouse, or dependent (for whom you've taken an exemption) were an undergraduate student who was enrolled at or attended an institution of higher education and paid qualified tuition expenses.

For specific information on the following credits refer to [Pub 99-IND General Information on New York State and New York City Income Tax Credits for Individuals](#)

- Accumulation distribution credit
- Automated external defibrillator credit
- Claim of right credit
- Clean heating fuel credit
- Conservation easement tax credit
- Fuel cell electric generating equipment credit
- Green building credit
- Historic home ownership rehabilitation credit
- Longterm care insurance credit
- Noncustodial parent earned income credit
- Nursing home assessment credit
- Resident credit
- Resident credit against separate tax on lumpsum distributions
- Solar energy system equipment credit
- Volunteer firefighters' and ambulance workers' credit

For more information and further details, visit the Office of Financial Empowerment's tax credit information at:

[http://www.tax.state.ny.us/pit/income\\_tax/more\\_income\\_tax\\_credits.htm](http://www.tax.state.ny.us/pit/income_tax/more_income_tax_credits.htm)

## EITC 2009 Income Eligibility

### Tax Year 2009 Eligibility Requirements & Maximum Credits

Status	Maximum Income	Maximum Federal Credit	Maximum State Credit	Maximum City Credit	Maximum Combined Credit
<b>Single</b>					
Three or more children	\$43,279	\$5,657	\$1,697.10	\$282.85	\$7,637
Two children	\$40,295	\$5,028	\$1,508.40	\$251.40	\$6,788
One child	\$35,463	\$3,043	\$912.90	\$152.15	\$4,108
No child	\$13,440	\$457	\$137.10	\$22.85	\$617
<b>Married Filing Jointly</b>					
Three or more children	\$48,279	\$5,657	\$1,697.10	\$282.85	\$7,637
Two children	\$45,295	\$5,028	\$1,508.40	\$251.40	\$6,788
One child	\$40,463	\$3,043	\$912.90	\$152.15	\$4,108
No child	\$18,440	\$457	\$137.10	\$22.85	\$617