

## **2009 Earned Income Tax Credit (EITC) and the Child Tax Credit (CTC)**

The Earned Income Tax Credit is a tax credit for lower income workers who meet certain rules. If you qualify for the tax credit, it could be worth up to \$ 4,800.00 this year. Taxpayers who qualify and claim the credit could pay less federal tax, pay no tax or receive a refund. To find out if you qualify for the Earned Income Tax Credit you may order the free IRS publication 596 by calling 1-800-829-3676 or you may download it from the internet at the IRS Web site at [www.irs.gov/eitc](http://www.irs.gov/eitc). Additionally, you have the option of allowing the interactive EITC Assistant to determine if you qualify for the Earned Income Tax credit while at the IRS website.

The Child Tax Credit is a nonrefundable credit and may be as much a \$1,000.00 per qualifying child depending upon your income. To find out if you qualify for the Child Tax Credit, request Publication 972 by calling 1-800-829-3676 or going on line to download it at [www.irs.gov](http://www.irs.gov), click on Individuals and then click on Parents.

If you qualify for the Child Tax Credit, you may also qualify for the Additional Child Tax Credit. The Additional Child Tax Credit is refundable credit and may give you a refund, even if you do not owe any tax. This credit is for certain individuals who receive less than the full amount of the Child Tax Credit. File Form 8812 to claim the Additional Child Tax Credit.

If you need assistance with tax preparations, call the Volunteer Income Tax Assistance (VITA) hotline at 1-800-906-9887 to identify free tax prep sites in your area.

For additional assistance:

Call 1-800- 829-1040 for tax help and VITA site locations

Call 1-800-829-3676 for free IRS publications and forms

Call 1-800-829-4059 if you have access to TTY/TDD equipment for the hearing impaired