

California EITC is here!

Claim Your 2016 State and Federal Credits

YOU EARNED IT - IT'S YOUR MONEY

THE STATE AND FEDERAL EARNED INCOME TAX CREDITS (EITCs) are special tax breaks for people who work full or part time. This means extra cash in your pocket. If you have work income, you can file your returns and claim your EITC refunds, even if you don't owe any income tax.



State EITC requires filing of your state tax return (form 540 2EZ or 540) and having earned income reported on a W-2 form (i.e. wages, salaries, and tips) subject to California withholding. Self-employment income cannot be used to qualify for state credit.



Federal EITC requires filing of your federal tax return form (1040EZ, 1040 or 1040A and as needed, Schedule Earned Income Credit). You can also file amended returns for three years back if you did not claim your EITC or CTC in prior years. There is no late filing penalty if you do not owe any tax in the prior year.

Number of Qualifying Children	State EITC Income Limits	State EITC Maximum Credits
None	\$6,717	\$217
1	\$10,087	\$1,452
2	\$14,161	\$2,406
3 or more	\$14,161	\$2,706

Number of Qualifying Children	Federal EITC Income Limits		Federal EITC Maximum Credits
	Single, Head of Household or Widowed	Married Jointly Filing	
None	\$14,880	\$20,430	\$506
1	\$39,296	\$44,846	\$3,373
2	\$44,648	\$50,198	\$5,572
3 or more	\$47,955	\$53,505	\$6,269

CLAIMING YOUR EITC IS EASY!

Just file your state and/or federal tax returns. Be sure to check both state (<http://caleitc4me.org>) and federal (www.irs.gov/Credits-&Deductions/Individuals/Earned-Income-Tax-Credit) eligibility requirements.

THE CHILD TAX CREDIT (CTC)

is for families with earned income.

They may get up to \$1,000 for each qualifying child under age 17.

See your tax instructions and get Form 1040 or 1040A and Schedule 8812.

GET FREE TAX HELP

- CalFile for filing state taxes online at Franchise Tax Board: 1-800-852-5711 www.ftb.ca.gov/online/calfile/
- EITC Assistant through the Internal Revenue Service: 1-800-829-1040 www.irs.gov
- Volunteer Income Tax Assistance (VITA) locations: 1-800-906-9887 www.ftb.ca.gov/individuals/vita/
- WeConnect: www.calendow.org/weconnect/
- California EITC for state and federal EITC calculator tool online: <http://caleitc4me.org/earn-it/>
- MyFreeTaxes allows filing of federal and state tax returns online: <http://MyFreeTaxes.org>

*The EITC refunds are not counted as income when your CalWORKs, CalFresh or Medi-Cal benefits are calculated.**

*Ask your eligibility worker for more details.

IRS Update

Legalized same-sex couple marriages are recognized and will be treated as married for federal tax purposes (Revenue Ruling 2013-17). This ruling applies to all federal tax provisions including: filing status, claiming personal and dependency exemptions, taking the standard deduction, employee benefits, contributing to an IRA and *claiming EITC or CTC*.

See Publication 555 or visit IRS website for information

加州 EITC 就在這裡!

申請你的 2016 州和聯邦信貸

來申請吧 - 這是你的錢

州和聯邦工資收入稅信貸 (EITC) 是給在全職或非全職工作的人特殊的稅收優惠。這意味着你的口袋裏有額外的現金。如果你有工作收入，你可以申報你的納稅申報表並要求你的 EITC 退款，即使你不欠任何所得稅。



州 EITC 需要你申報州退稅單 (540 2EZ 或 540 表格)，並在 W-2 表格 (即工資，薪金及小費) 上申報你的收入 (取決於加州的扣繳)。自營收入不能用於獲取州貸款的資格。



聯邦政府 EITC 需要你提交聯邦退稅申報表格 (1040EZ, 1040 或 1040A 和有需要時, 安排所得稅收信貸)。你還可以提交過去三年修正了的退稅單，如果前數年你沒有申報你的 EITC 或 CTC。如果你去年沒有欠任何稅項，這將沒有遲交的罰款。

合資格的兒童數目	州 EITC 入息限額	州 EITC 最高信貸
沒有	\$6,717	\$217
1	\$10,087	\$1,452
2	\$14,161	\$2,406
3個或以上	\$14,161	\$2,706

合資格的兒童數目	聯邦 EITC 入息限額		聯邦 EITC 最高信貸
	單身, 一家之主或喪偶的	已婚合併申報	
沒有	\$14,880	\$20,430	\$506
1	\$39,296	\$44,846	\$3,373
2	\$44,648	\$50,198	\$5,572
3個或以上	\$47,955	\$53,505	\$6,269

索取你的 EITC 很簡單!

只需提交你的州和/或退稅申報。請務必核實 (<http://caleitc4me.org>) 和聯邦 (www.irs.gov/Credits-&-Deductions/Individuals/Earned-Income-Tax-Credit) 的資格要求。

兒童稅務優惠 (CTC)

是給有收入的家庭。每一個未滿 17 歲符合條件的孩子可能會得到高達 \$1,000。

請參閱稅務指示，並拿取 1040 或 1040A 表格，和議程表 8812。

尋求獲得免稅的幫助

- 專營權稅務委員會的 CalFile 網上申報州的稅收:
1-800-852-5711 www.ftb.ca.gov/online/calfile/
- 通過國稅局 EITC 的幫助:
1-800-829-1040 www.irs.gov
- 所得稅義務援助 (VITA) 地點:
1-800-906-9887 www.ftb.ca.gov/individuals/Vita/
- WeConnect: www.calendow.org/weconnect/
- 加州預算和政策中心的州和聯邦政府網上計算員 EITC:
<http://caleitc4me.org/earn-it/>
- MyFreeTaxes 允許在網上填寫聯邦和州報稅單:
<http://MyFreeTaxes.org>

在計算你的 CalWORKs, CalFresh 或 Medi-Cal 福利時, EITC 退款不算作你的收入。*

*請向你合資格的工作員諮詢更多有關詳情。

IRS 最新消息

同性夫婦婚姻合法化的認可，將被視為結婚作為聯邦稅收目的 (稅收裁決 2013-17)。這項裁決適用於所有的聯邦稅項規定，當婚姻是其中的一個因素：報稅情況，請求個人和親屬豁免，採取標準扣除額，員工福利，繳納 IRA 和索取 EITC 或 CTC。

請參閱公布 555 或瀏覽 IRS 網站了解相關信息。