

DEPARTMENT OF SOCIAL SERVICES
744 P Street, Sacramento, CA 95814



February 1, 1994

ALL COUNTY INFORMATION NOTICE I-04-94

TO: ALL COUNTY WELFARE DIRECTORS
ALL CHILD WELFARE SERVICES
PROGRAM MANAGERS
ALL PUBLIC AND PRIVATE ADOPTION
AGENCIES
CDSS ADOPTIONS DISTRICT OFFICES
ALL FOSTER FAMILY AGENCIES

REASON FOR THIS TRANSMITTAL

State Law Change
 Federal Law or Regulation
Change
 Court Order
 Clarification Requested
by One or More Counties
 Initiated by CDSS

SUBJECT: EARNED INCOME CREDIT OUTREACH CAMPAIGN

REFERENCE: ALL COUNTY INFORMATION NOTICE NO. I-07-93, dated
February 16, 1993

The purpose of this letter is to transmit reproducible copies of the Earned Income Credit outreach flier, envelope stuffer, fact sheets and a Schedule EIC. The Center on Budget and Policy Priorities prepared the outreach campaign flier, envelope stuffer and fact sheets for distribution to all state human service agencies. The campaign's goal is to inform low-income working families who are eligible for, but may not be aware of, the earned income credit benefits. These payments do not count as income in determining eligibility or benefit levels for the AFDC, Food Stamp and Medi-Cal programs. Therefore, recipients of these programs, as well as families receiving child welfare services, foster parents and adoptive parents, will benefit by applying for and receiving an earned income credit.

Counties are encouraged to reproduce and distribute the flier, envelope stuffer, fact sheets and Schedule EIC to families requesting information regarding the earned income credit. These materials are not required forms, and will not be stocked by the California Department of Social Services. Copies of the flier, envelope stuffer and fact sheets in English and Spanish are attached. A camera-ready copy of the flier, envelope stuffer and fact sheets in Cambodian, Chinese, Lao and Vietnamese will be sent to the county Forms Coordinators under separate cover by the Language Services Bureau.

We also intend to enclose a separate, smaller stuffer (sample attached) with the April Medi-Cal mailing. In an effort to reach as many families as possible, we are also sending this stuffer to the Department of Health Services Managed Care Branch to copy and distribute as needed to their providers.


The earned income credit will increase substantially over the next five years and will increase the economic resources available to low-income, working families. The effect of the increased benefit may be significant to families who enter the child welfare services system due to a lack of food, shelter and clothing resulting in the neglect of their children. Counties are encouraged to incorporate information on the earned income credit as part of providing preplacement preventive services and family preservation services to families who enter, or are at risk of entering, the child welfare services system.

In addition, counties are encouraged to inform foster parents and adoptive parents that a foster child and a child receiving Adoptions Assistance Program payments are considered a qualifying child for purposes of receiving the earned income credit. Since many foster parents and adoptive parents are unaware of their eligibility for this credit, counties may want to consider incorporating information on the earned income credit as part of their foster parent and adoptive parent recruitment efforts.


Research shows that many families do not claim the earned income credit because they are either unaware of the credit or they complete the wrong tax form. Generally, a family can file an amended tax form (1040X) with the Schedule EIC for up to three years. A resource list prepared by the Children Now organization listing telephone numbers of agencies available to offer information and provide free assistance to families in filling out their tax forms is attached. We suggest that counties distribute this list along with the other earned income credit outreach information included with this all county information notice.

We would appreciate the counties' comments on the campaign, and input as to what information was most useful. If you have any questions regarding the materials attached with this letter, please contact Pam Kian of the AFDC Policy Implementation Bureau (916) 654-1801. Questions regarding child welfare services should be addressed to your Child Welfare Services Operations Consultant at (916) 445-2832.

Sincerely,



MICHAEL C. GENEST
Deputy Director
Welfare Programs Division



MARJORIE KELLY
Deputy Director
Children and Family
Services Division

Attachments

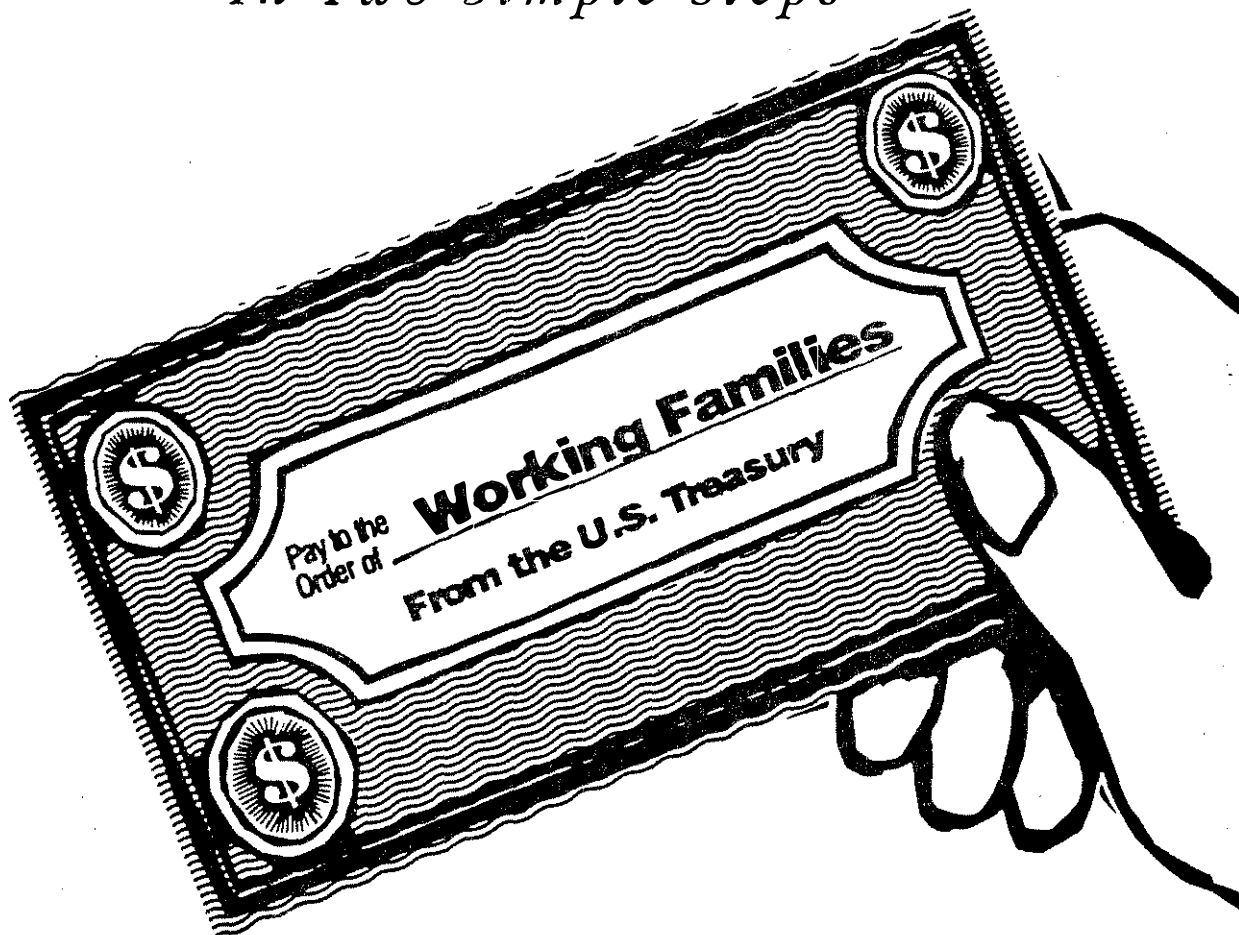
WORK PAYS!

GET CASH BACK FROM THE IRS.

You may be eligible to get a cash refund or tax credit of up to \$2364 from the IRS. The federal Earned Income Credit (EIC) is for low-income married or single working parents. You may qualify if you earned less than \$23,050 in 1993 and have at least 1 child who lived with you for half or more of the year, or a foster child who lived with you for the whole year. To apply for the EIC, you must file a Federal income tax return Form 1040A or 1040 and fill out "Schedule EIC." Attach "Schedule EIC" to your tax return. You can get the EIC refund even if you don't owe income tax. If you have already filed your 1993 taxes you can still file a late tax Form 1040X with the "Schedule EIC". You can also get EIC in your paycheck each month. Ask your employer for a W-5 form, fill it out, and give the bottom part back to your employer. For more information, call the IRS at 1-800-829-1040. EIC is **not counted** as income when we figure your AFDC, Food Stamp or Medi-Cal benefits.

Get Up to \$2,364

In Two Simple Steps



Did you work during 1993—and did your family earn less than \$23,050?

Did a child live with you for at least half the year?

If so, you may be eligible for up to \$2,364 from the Earned Income Credit. It's a federal benefit for both married and single parents.

Getting your Earned Income Credit takes just two simple steps:

- 1** file a federal income tax return (Form 1040A or 1040, not Form 1040EZ)
- 2** fill out "Schedule EIC" and attach it to your tax return

If you're eligible, you'll either owe less in taxes—or the government will mail you a check! You can get the Earned Income Credit even if you don't owe income tax.

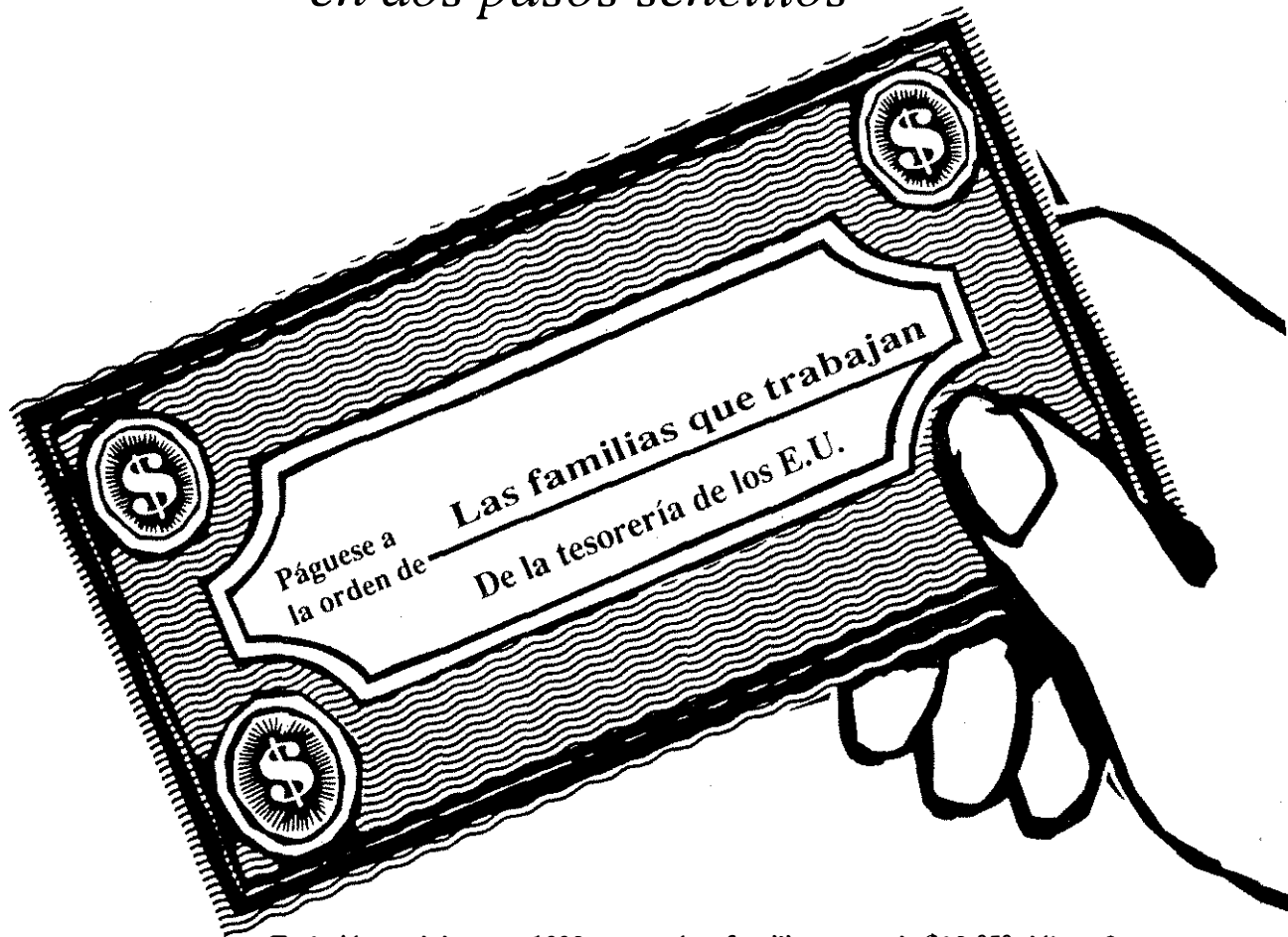
For more information or to find out about getting tax forms filled out for free, call the IRS toll free at 1-800-829-1040.

For text telephone access (TIY/TT/TDD), call 1-800-829-4059.

**THE 1994
EARNED
INCOME
CREDIT
CAMPAIGN**

Obtenga hasta \$2,364

en dos pasos sencillos



¿Trabajó usted durante 1993—y ganó su familia menos de \$23,050 dólares?

¿Tiene un hijo que vivió con usted por lo menos medio año?

Si fue así, es posible que tenga derecho a recibir hasta \$2,364 dólares el Crédito por Ingresos Ganados (*Earned Income Credit—EIC*). Este un beneficio federal tanto para los padres/madres casados como los solteros.

Para obtener el Crédito por Ingresos Ganados solamente tiene que seguir dos pasos sencillos

- 1** presente una forma de declaración de impuestos federales sobre los ingresos (la forma 1040A o la 1040, no la 1040EZ)
- 2** llene la forma EIC "Schedule EIC" y adjúntela a su declaración de impuestos

Si usted tiene derecho a recibir este crédito, deberá menos impuestos—¡o el gobierno le enviará un cheque! Puede obtener el Crédito por Ingresos Ganados aunque no deba impuestos sobre los ingresos.

Para más información o para averiguar cómo obtener ayuda gratuita para llenar las formas de impuestos, llame gratuitamente al (IRS) al teléfono 1-800-829-1040 (inglés únicamente). En el sur de California, llame al 1-800-829-4672 (español) y en el norte al 1-415-772-4444 (español).

Para tener acceso con lenguaje escrito telefónico (TTY/TT/TDD), llame al 1-800-829-4059 (inglés únicamente).

CAMPAÑA 1994

CREDITO

POR INGRESOS

GANADOS

EIC Envelope Stuffer

Below are two copies of an English-Spanish envelope stuffer on the EIC. These can be copied and inserted with paychecks, public assistance checks, bills, and other mailings. Local phone and utility companies, for example, might be persuaded to send copies with their December 1993 or early 1994 bills to customers.

Instructions

The EIC envelope stuffer is easily reproduced on an office copier capable of two-sided copying. Just place this sheet in the copier and select "two-sided to two-sided" copies. When the copying is complete, cut the finished 8 1/2 x 11 inch sheets twice, once to trim off these instructions and once between the two versions of the envelope stuffer. You now have your EIC stuffers, with English wording on one side and Spanish on the other. (Note: Making 10 copies produces 20 two-sided stuffers.) They will fit easily into standard business envelopes.

Get Up to \$2,364 in Two Simple Steps

Did you work during 1993—and did your family earn less than \$23,050?

Did a child live with you for at least half the year?

If so, you may be eligible for up to \$2,364 from the Earned Income Credit. It's a federal benefit for both married and single parents who worked either full or part time during part or all of the year.

How to Get Your Money

Getting your Earned Income Credit takes just two simple steps:

- 1 file a federal income tax return (Form 1040A or 1040, not Form 1040EZ)
- 2 fill out "Schedule EIC" and attach it to your tax return

If you're eligible, you'll either owe less in taxes—or the government will mail you a check! You can get the Earned Income Credit even if you don't owe income tax.

Does Earned Income Credit Reduce Other Government Benefits?

In almost all cases, no. Only in rare cases will the EIC lower benefits in programs like AFDC, Food Stamps, SSI, Medicaid/Medi-Cal, and public or subsidized housing.

For more information or to find out about getting tax forms filled out for free, call the IRS toll free at 1-800-829-1040. You can get tax forms from the IRS, or at your local Post Office and many banks and libraries. For text telephone access (TTY/TT/TDD), call 1-800-829-4059.

Obtenga hasta \$2,364 en dos pasos sencillos

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Cómo obtener su dinero

Para obtener el Crédito por Ingresos Ganados tiene que seguir solamente dos pasos sencillos:

- 1 presente una forma de declaración de impuestos federales sobre los ingresos (la forma 1040A o la 1040, no la 1040EZ)
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¿Reduce el Crédito por Ingresos Ganados otros beneficios del gobierno?

En casi todos los casos, no. Solamente en casos raros ocurre que el EIC reduce los beneficios en programas como AFDC (Asistencia para Familias con Niños Necesitados), Estampillas para Comida, SSI, Medicaid/Medi-Cal y vivienda pública o subsidiada.

Para más información sobre el EIC o para averiguar cómo obtener ayuda gratuita para llenar las formas de impuestos, llame gratuitamente a la oficina del IRS al 1-800-829-1040 (inglés únicamente). En el sur de California, llame al 1-800-829-4672 (español). En el norte, al 1-415-772-4444. Puede obtener formas de impuestos del IRS, o de la oficina local de correos, así como de muchos bancos y bibliotecas.

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Parents:

"FAMILY" FACT SHEET

Want up to \$2,364? Get your Earned Income Credit!

What is the Earned Income Credit?

The Earned Income Credit (EIC) is a government benefit for working families with children. Both married and single parents can get the EIC.

Who can get the EIC?

To get the EIC, you must be able to answer "yes" to both of the following statements:

- I (or my husband or wife) worked part or full time at some point in 1993.
- My family's income was less than \$23,050 in 1993.

You must also be able to answer "yes" to *at least one* of these two statements:

- A child who is my son, daughter, adopted child, stepchild, or grandchild lived with me for more than six months in 1993.
- A child who is my nephew or niece, a friend or neighbor's child, or a foster child lived with me for all 12 months in 1993.

In either case, the child must be under age 19, a full-time student who is under 24, or totally disabled and any age.

How does the EIC work?

The EIC is a tax benefit. If you owe federal income tax, the EIC will reduce the amount you owe.

If you don't owe federal income tax, the government will send you a check in the amount of



your EIC benefit. In other words, you can get the EIC *even if you didn't earn enough to owe federal income tax.*

You can still get the EIC even if your employer did not take income tax out of your pay.

If you get the EIC, will your welfare benefits be lowered?

In most cases, no.

If you live in public housing, or if you get help from the government to pay your rent, don't worry. Getting the EIC will not cause your rent to go up.

If you get AFDC, food stamps, SSI, or Medicaid, don't worry. Getting the EIC will not cause your benefits to be lowered.

How do you apply for the EIC?

To get the EIC, you must do two things:

- 1** File a federal income tax return — Form 1040A or 1040. Do *not* use Form 1040EZ.
- 2** Fill out a tax form called "Schedule EIC." Attach this form to your income tax return.

Where can you get your tax forms filled out free?

There is a program to help you fill out your tax forms for free. It is called VITA.

VITA clinics are open from late January through April 15. To find the VITA clinic closest to you, ask an IRS operator at **1-800-829-1040**. But be prepared: the line is often busy.

What if you haven't filed a tax return in a long time?

If you haven't filed a tax return recently and wonder what will happen if you file now, it's okay to ask the IRS. *You don't have to give your name!* Call them at **1-800-829-1040**.

You might find that because of the EIC, the IRS owes *you* money.

Where can you get answers to your questions about the EIC?

You can call an IRS operator. Call **1-800-829-1040** on weekdays, during business hours. But remember: the line is often busy.

Padres y Madres:

Hoja Informativa "familiar"

**¿Quieren recibir hasta \$2,364 dólares?
¡Obtengan su Crédito por Ingresos Ganados!**

¿Qué es el Crédito por Ingresos Ganados?

El Crédito por Ingresos Ganados (EIC) es un beneficio del gobierno para las familias que trabajan y que tienen niños. Tanto los padres casados como los padres solteros pueden recibir el EIC.

¿Quién puede recibir el EIC?

Para recibir el EIC, tiene que poder contestar "Sí" a las dos declaraciones siguientes:

- Yo (o mi esposo o esposa) trabajé parte del tiempo o tiempo completo en algún momento en 1993.
- Los ingresos de mi familia en 1993 fueron menos de \$23,050 dólares.

También tiene que poder contestar "Sí" a *por lo menos una* de estas dos declaraciones:

- En 1993, vivió conmigo más de seis meses, un niño que es mi hijo(a) hijo(a) adoptivo(a), hijastro(a), o nieto(a).
- Vivió conmigo todos los 12 meses de 1993, un niño que es mi sobrino(a), el hijo(a) de una amistad o vecino(a), o un hijo(a) de crianza temporal.

En cualquiera de los dos casos, el niño tuvo que tener menos de 19 años de edad, ser un estudiante de tiempo completo menor de 24 años de edad, o estar completamente incapacitado sin importar la edad.

¿Cómo funciona el EIC?

El EIC es un beneficio de impuestos. Si usted debe impuestos federales sobre los ingresos, el EIC reducirá la cantidad que debe.

Si usted no debe impuestos federales sobre los ingresos, el gobierno le enviará un cheque por la cantidad de su beneficio del EIC. En otras palabras, usted puede recibir el EIC *aunque no haya ganado lo suficiente para deber impuestos federales sobre los ingresos.*



Usted todavía puede recibir el EIC aunque su patrono no haya deducido impuestos sobre los ingresos del pago de usted.

¿Si usted recibe el EIC, se le reducirán sus beneficios de asistencia pública?

No sucede así en la mayoría de los casos.

Si usted vive en vivienda pública, o si recibe asistencia del gobierno para pagar su alquiler, no se preocupe. El que reciba el EIC no causará que le suban el alquiler.

Si usted recibe AFDC, estampillas para comida, SSI, o Medicaid/Medi-Cal, no se preocupe. El que reciba el EIC no causará que reduzcan sus beneficios.

¿Cómo puede solicitar el EIC?

Para recibir el EIC, usted tiene que hacer dos cosas:

- 1** presentar una declaración de impuestos federales sobre los ingresos — forma 1040A o la 1040; *no* use la forma 1040EZ.
- 2** llenar la forma de impuestos “Schedule EIC”; adjunte esa forma a su declaración de impuestos sobre los ingresos.

¿A dónde puede ir para que le ayuden a llenar las formas de impuestos gratuitamente?

Hay un programa llamado VITA en el cual le ayudan a llenar sus formas de impuestos gratuitamente.

Los centros de VITA están abiertos desde fines de enero hasta el 15 de abril. Para encontrar el centro de VITA más cercano a usted, pregúntele al operador del IRS al número **1-800-829-1040** (inglés únicamente). Pero esté preparado: la línea está bastante ocupada.

¿Qué sucede si usted no ha presentado una declaración de impuestos en mucho tiempo?

Si no ha presentado una declaración de impuestos recientemente, y se pregunta qué pasaría si usted presentara una ahora, sí puede consultar con el IRS. *¡No tiene que dar su nombre!* Llámelos al **1-800-829-1040** (inglés únicamente).

Es posible que descubra que debido al EIC, el IRS le debe a *usted* dinero.

¿Puede recibir el EIC si usted no es ciudadano de los Estados Unidos?

En algunos casos, sí. Para obtener más información, llame al IRS al **1-800-829-1040** (inglés únicamente). En el sur de California, llame al **1-800-829-4672** (español) y en el norte al **1-415-772-444** (español)

SCHEDULE EIC
(Form 1040A or 1040)

Department of the Treasury
Internal Revenue Service

Name(s) shown on return

Earned Income Credit

▶ Attach to Form 1040A or 1040.

▶ See instructions for Schedule EIC.

OMB No. 1545-0074

1993

Attachment
Sequence No. **43**

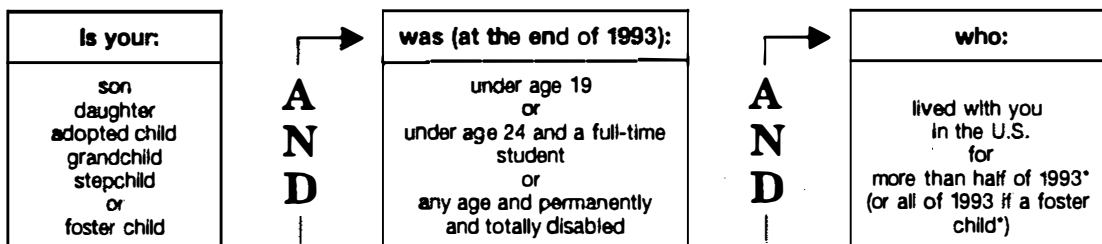
Your social security number

Want the IRS to figure the credit for you? Just fill in this page. We'll do the rest.

General Information

- To take this credit ▶
- You must have worked and earned less than \$23,050, and
 - Your adjusted gross income (Form 1040A, line 16, or Form 1040, line 31) must be less than \$23,050, and
 - Your filing status can be any status except married filing a separate return, and
 - You must have at least one qualifying child (see boxes below), and
 - You cannot be a qualifying child yourself.

A qualifying child is a child who:



*If the child didn't live with you for the required time (for example, was born in 1993), see the **Exception** on page 64 (1040A) or page EIC-2 (1040).

Do you have at least one qualifying child?	No	▶ You cannot take the credit. Enter "NO" next to line 28c of Form 1040A (or line 56 of Form 1040).
	Yes	▶ Go to line 1. But if the child was married or is also a qualifying child of another person (other than your spouse if filing a joint return), first see page 64 (1040A) or page EIC-2 (1040).

Information About Your Qualifying Child or Children

If more than two qualifying children, see page 65 (1040A) or page EIC-2 (1040).	(b) Child's year of birth	For a child born before 1975, check if child was—		(e) If child was born before 1993, enter the child's social security number	(f) Child's relationship to you (for example, son, grandchild, etc.)	(g) Number of months child lived with you in the U.S. in 1993
		(c) a student under age 24 at end of 1993	(d) disabled (see booklet)			
1(a) Child's name (first, initial, and last name)	19			: : :		
	19			: : :		

Caution: If a child you listed above was born in 1993 and you chose to claim the credit or exclusion for child care expenses for this child on **Schedule 2** (Form 1040A) or **Form 2441** (Form 1040), check here

Do you want the IRS to figure the credit for you?	Yes	▶ Fill in lines 2 and 3; and enter the amount from Form 1040A, line 16, or Form 1040, line 31, here. ▶ \$
	No	▶ Go to page 2 on the back now.

Other Information

2 Enter any nontaxable earned income (see page 65 (1040A) or page EIC-2 (1040)) such as military housing and subsistence or contributions to a 401(k) plan. Also, list type and amount here. ▶	2	
3 Enter the total amount you paid in 1993 for health insurance that covered at least one qualifying child. See instructions	3	

If you want the IRS to figure the credit for you:	S T O P	▶ Attach this schedule to your return.
		• If filing Form 1040A, print "EIC" on the line next to line 28c.
		• If filing Form 1040, print "EIC" on the dotted line next to line 56.

Figure Your Basic Credit

4	Enter the amount from line 7 of Form 1040A or Form 1040. If you received a taxable scholarship or fellowship grant, see instructions	4	
5	Enter any nontaxable earned income (see page 65 (1040A) or page EIC-2 (1040)) such as military housing and subsistence or contributions to a 401(k) plan. Also, list type and amount here. ▶	5	
6	Form 1040 Filers Only: If you were self-employed or used Sch. C or C-EZ as a statutory employee, enter the amount from the worksheet on page EIC-3	6	
7	Earned Income. Add lines 4, 5, and 6. If \$23,050 or more, you cannot take the credit. Enter "NO" next to line 28c of Form 1040A (or line 56 of Form 1040) ▶	7	
8	Use line 7 above to find your credit in TABLE A on pages 69 and 70 (1040A) or pages EIC-4 and 5 (1040). Enter here	8	
9	Adjusted gross income. Enter the amount from Form 1040A, line 16, or Form 1040, line 31 ▶	9	
10	Is line 9 \$12,200 or more? YES. Use line 9 to find your credit in TABLE A on pages 69 and 70 (1040A) or pages EIC-4 and 5 (1040). Enter here NO. Go to line 11.	10	
11	Basic credit: <ul style="list-style-type: none"> • If you answered "YES" to line 10, enter the smaller of line 8 or line 10. • If you answered "NO" to line 10, enter the amount from line 8. Next: To take the health insurance credit, fill in lines 12-16. To take the extra credit for a child born in 1993, fill in lines 17-19. Otherwise, go to line 20 now.	11	

Figure Your Health Insurance Credit

12	Use line 7 above to find your credit in TABLE B on page 71 (1040A) or page EIC-6 (1040). Enter here	12	
13	Is line 9 above \$12,200 or more? YES. Use line 9 to find your credit in TABLE B on page 71 (1040A) or page EIC-6 (1040). Enter here. NO. Go to line 14.	13	
14	<ul style="list-style-type: none"> • If you answered "YES" to line 13, enter the smaller of line 12 or line 13. • If you answered "NO" to line 13, enter the amount from line 12. 	14	
15	Enter the total amount you paid in 1993 for health insurance that covered at least one qualifying child. See instructions	15	
16	Health insurance credit. Enter the smaller of line 14 or line 15	16	

Figure Your Extra Credit for Child Born in 1993

Take this credit only if you did not take the credit or exclusion for child care expenses on **Schedule 2** or **Form 2441** for the same child.

TIP: You can take both the **basic credit** and the **extra credit** for your child born in 1993.

17	Use line 7 above to find your credit in TABLE C on page 72 (1040A) or page EIC-7 (1040). Enter here	17	
18	Is line 9 above \$12,200 or more? YES. Use line 9 to find your credit in TABLE C on page 72 (1040A) or page EIC-7 (1040). Enter here NO. Go to line 19.	18	
19	Extra credit for child born in 1993: <ul style="list-style-type: none"> • If you answered "YES" to line 18, enter the smaller of line 17 or line 18. • If you answered "NO" to line 18, enter the amount from line 17. 	19	

Figure Your Total Earned Income Credit

20	Add lines 11, 16, and 19. Enter the total here and on Form 1040A, line 28c (or on Form 1040, line 56). This is your total earned income credit ▶	20	
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TIP: Do you want the earned income credit added to your take-home pay in 1994? To see if you qualify, get **Form W-5** from your employer or by calling the IRS at 1-800-829-3676.

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RESOURCES FOR EIC OUTREACH

IRS Resources

The IRS has produced EIC brochures and posters in English and Spanish. In addition, IRS speakers and workshops on the EIC are available. To order materials or request a speaker, call the Taxpayer Education Coordinator that serves your county.

Taxpayer Education Coordinators

Marin, Contra Costa, San Joaquin, Calaveras,
 Alpine and north to the Oregon border (916) 974-5088
San Francisco, San Mateo and Alameda (510) 637-2473
Santa Cruz, Santa Clara, Stanislaus, Tuolumne, Mono and
 south to Ventura, Kern and Inyo (408) 291-7114
Los Angeles (213) 894-4574
Orange, Riverside, San Bernardino, San Diego and Imperial (714) 643-4060

EIC Information Kit

The Center on Budget and Policy Priorities in Washington, D.C. has an excellent information kit that includes high-quality copies of many EIC outreach materials and a 28-page "how to" guide on EIC community outreach. For copies, call the Center at 202/408-1080 and ask for Alison Pion, Jocelyn Woodjards or Scott Barancik.

Additional EIC Outreach Materials

Children Now can provide copies of materials produced by the Center on Budget and Policy Priorities. These include fact sheets describing two supplemental EIC benefits and the new law expanding the EIC, talking points on the EIC, and information on the EIC Advance Payment Option, which allows workers to receive the EIC in their paychecks throughout the year.

Multilingual Materials

Contact Children Now if you are interested in EIC outreach materials in languages other than English and Spanish.

Free Tax Assistance for Families

The IRS 1-800-829-1040 phone line provides tax assistance and information, including recorded messages and the location of the nearest Volunteer Income Tax Assistance (VITA) site. VITA sites provide free assistance in filling out tax forms and will open in February. If you are interested in a full listing of VITA sites in your area, please call Children Now's Oakland office.

In Northern California, the United Way of the Bay Area's HELPLINE provides EIC information and VITA site locations. The HELPLINE is an accessible alternative to the IRS phone line, with multilingual operators.

Northern California Referral Line - United Way of the Bay Area's HELPLINE

English - for area codes (707) (408) (916) (800) 273-6222
 English - for area codes (415) (510) (415) 772-HELP
 Spanish (415) 772-4444
 Cantonese, Mandarin (415) 554-2454

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