

## What If The IRS Denied Your Claim?

If your claim for the Earned Income Tax Credit has been denied by the IRS, you may challenge the denial. Call Legal Aid to find out if we can help you.

**Need help filing your return? File for free and get the largest refund possible by calling 211 and asking the First Call for Help operator about free tax preparers in your area.**

Do not fall for “rapid refund” offers from commercial tax preparers. You do not need to pay interest and fees to get your own tax refund.

Although this Low Income Taxpayer Clinic (LITC) clinic receives funding from the IRS, the clinic, its employees, and volunteers are not affiliated with the IRS. A taxpayer’s decision to utilize services from an LITC clinic will not affect the taxpayer’s rights before the IRS.



The  
**Legal Aid Society**  
— of Cleveland  
*Since 1905*

*This brochure was prepared by Legal Aid which serves low-income residents of Ashtabula, Cuyahoga, Geauga, Lake and Lorain Counties in Northeast Ohio.*

**New Client Intake**  
Toll Free: 888.817.3777  
Phone: 216.687.1900

Learn more about Legal Aid and  
upcoming brief advice clinics:  
**[www.lasclev.org](http://www.lasclev.org)**

#### **Legal Aid Offices:**

**Cleveland & Administrative Offices**  
1223 West Sixth Street, Cleveland, OH 44113

**Elyria Office**  
1530 West River Road, Suite 301, Elyria, OH 44035

**Jefferson Office**  
121 East Walnut Street, Jefferson, OH 44047

**Painesville Office**  
8 North State Street, Suite 300, Painesville, OH 44077

*If you have a communications limitation, contact Legal Aid through the Ohio Relay Service at 800.750.0750.*

*Legal Aid offers interpretation and translation services so those with limited English proficiency can communicate with Legal Aid staff in their dominant and/or preferred language.*

*The information in this brochure cannot take the place of advice from a lawyer. Each case is different and needs individual legal advice. You should contact a lawyer if you need representation or if you have questions.*



08/12

## The IRS May Owe You Money Through the Earned Income Tax Credit



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## What Is The Earned Income Tax Credit?

The Earned Income Tax Credit (EITC) is a special credit to assist some working people. It can mean a tax refund to you or a reduction in the income tax that you pay.

## How Do You Obtain The Credit?

You must file a federal income tax return, and you must have earned income. Each year, there are limits on the amount and type of income.

If you have a “qualifying child,” you must file either Form 1040 or 1040A and attach Schedule EIC. If you do not have a “qualifying child,” you may file any tax form, including Form 1040EZ. You will not need to attach Schedule EIC.

Remember, you must file a federal income tax return to claim this credit even if you owe no tax or you had no tax withheld from your paychecks.

## How Much Is The Credit?

The credit could be worth hundreds or thousands of dollars. The amount of money you could receive depends on how much income you earned, your filing status, and how many children you may claim.

## Where Can You Find The Credit Amounts For This Year?

The limits on earned income, investment income, and the amount of the credit change each year. You can find the current limits and amount of the credit on the IRS website, [www.irs.gov](http://www.irs.gov), or by calling the IRS at 800-829-1040. IRS Publication 596 contains detailed information about the earned income tax credit including the refund amounts and income amounts to qualify.

## How Does The IRS Give You The EITC?

If you qualify for the EITC, it will reduce the amount of tax you owe. If the EITC is greater than the amount of tax you owe, you will receive a refund.

The EITC will not be used to decide whether you qualify for Medicaid, Supplemental Security Income (SSI), food stamps, low-income housing, or most Ohio Works First (OWF) payments. It will not count against you as income if you apply for or receive those benefits.

If you didn't ask for the Earned Income Tax Credit in previous years and think you qualified for it, you can file a tax return for up to three years ago.

You may also be able to take the Child Tax Credit if your child was under 17 at the end of the tax year, is a U.S. citizen or resident alien, and is your dependent. The Child Tax Credit can provide you with up to \$1,000 per qualifying child. You must have at least \$3,000 of income to claim the Child Tax Credit. Note: Sometimes the amount of the credit changes. You can find the most current information at [www.irs.gov](http://www.irs.gov).