

## RESOURCES:

### IRS SPANISH ASSISTANCE: 1-800-829-1040

LOCAL IRS OFFICES:  
34 CIVIC CENTER DR  
SANTA ANA, CA

300 N. LOS ANGELES ST.  
LOS ANGELES, CA. 90012

FEDERAL TAXES: [www.irs.gov](http://www.irs.gov)

State Taxes: [www.ftb.ca.gov](http://www.ftb.ca.gov)

FOR ASSISTANCE ON PREPARING TAX FORMS  
CONTACT YOUR LOCAL VOLUNTARY INCOME  
TAX ASSISTANCE PROGRAM (VITA)  
L.A. COUNTY 562-904-7223  
ORANGE COUNTY 714-765-4510

CHAPMAN TAX LAW CLINIC  
714-628-2506

AARP TAX-AIDE VOLUNTEER SITE  
1-888-AARP NOW  
[www.arp.org/taxaide/home.html](http://www.arp.org/taxaide/home.html)

LEGAL AID SOCIETY OF ORANGE COUNTY  
800/834-5001  
[www.legal-aid.com](http://www.legal-aid.com)

COMMUNITY LEGAL SERVICES  
COMPTON AND NORWALK OFFICES SERVIC-  
ING SOUTHEAST LOS ANGELES  
800/834-5001  
[www.legal-aid.com](http://www.legal-aid.com)

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**NOTE: This information 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 on a tax matter or if you have questions.**

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This information is provided to you by the  
**Low-Income Tax Clinic of the Legal  
Aid Society of Orange County /  
Community Legal Services**  
Source: Publication 596

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## THE EARNED INCOME CREDIT

The Earned Income Credit may reduce the amount of federal taxes you owe and give you additional money.

If you are low income AND  
-single, or  
-have children  
you may qualify for the Earned  
Income Credit

**This brochure helps you determine whether you qualify for the Earned Income Tax credit.**

## What is the earned income credit?

*Earned income is money you receive for working. If your earned income is low you could qualify for a tax credit, called the earned income tax credit. The credit reduces the amount of Federal Tax owed and may result in additional money to you.*

You may qualify for the earned income credit if you meet the:

### Income Qualifications

- you are **single** and your income is less than \$10,710 **and** you are between 25 and 65 years old,
- **OR** you have **one child** and your income is less than \$28,281,
- **OR** you have **two or more children** and your income is less than \$32,121,

### AND

- you are not claimed as a dependent by anyone else.

## If You Have Children, They Must Meet These Requirements

### 1. Relationship Requirements:

- The child must be your son, daughter, adopted child, stepchild, or eligible foster child.

### 2. Residency Requirements:

- Your child must have lived with you in your main home in the U.S. for more than six months.
- A foster child has to live in your home for the entire year.
- If your child was born or died during the year, the child must have lived with you for part of the year.

### 3. Age Requirements:

- Your child must be under 19 years old, or
- a full time student under 24 years old, or
- any age if permanently and totally disabled.

## Other requirements

1. You must have a social security number
2. You must be a U.S. citizen or legal permanent resident
3. You must have lived in the U.S. for at least 6 months

### **Note:**

If you qualify, include the credit right on your 1040EZ or other federal tax form.

This credit can put up to **\$4,008** in your pocket.

For more information on how to claim the earned income credit, please refer to the IRS publication 596 Earned Income Credit.