

## The 2011 Earned Income Credit May Help Lower-Income Families Pay Their Utility Bills

**spotlight** There may be a tax refund or tax credit in the future for some of Michigan's lower-income working families! You may be eligible to receive benefits from the federal government's **2011 Earned Income Tax Credit (EITC)**. The EITC may reduce the amount of taxes owed and may offset some living expenses by helping pay utility bills.

### Who is eligible?

To be eligible for a full or partial credit, a taxpayer must meet one of the following criteria. [Earned Income](#) and adjusted gross income (AGI) must each be less than:

- \$43,998 (\$49,078 married filing jointly) with three or more qualifying children
- \$40,964 (\$46,044 married filing jointly) with two qualifying children
- \$36,052 (\$41,132 married filing jointly) with one qualifying child
- \$13,660 (\$18,740 married filing jointly) with no qualifying children

For more information on whether a child qualifies you for the EITC, [see Publication 596, Chapter 2, Rules If You Have a Qualifying Child](#)

### What are the benefits?

- The amount of a credit depends on the number of children in a family and the family's income. For example, the basic credit for a family ranges from \$3,094 to \$5,751 depending on the number of qualifying children.
- The credit for anyone who worked but did not have a qualifying child could be as much as \$464.

### How do you apply?

You must file a federal income tax return. Use Form 1040 to help determine eligibility. If filing a Form 1040A or 1040, you must include [Schedule EIC](#). For assistance, call the Internal Revenue Service at 800-829-1040 or look online at <http://www.irs.gov/>. Information is also available at [www.michigan.gov/eitc](http://www.michigan.gov/eitc).

The IRS has Taxpayer Assistance Offices in:

- Detroit (313-628-3722)
- Flint (810-342-6190)
- Grand Rapids (616-365-4700)
- Marquette (906-228-7845)
- Saginaw (989-797-8560)
- Traverse City (231-932-2192)

### Michigan Earned Income Tax Credit

For tax year 2011, a taxpayer may also claim a **Michigan** Earned Income Tax Credit equal to a percentage of the federal earned income tax credit for which the taxpayer is eligible. See the 2011 Michigan income tax booklet or contact the Michigan Department of Treasury for additional information