



October 2018

The 2018 Earned Income Credit may help families pay their utility bills

You may be eligible to receive benefits from the federal government’s **2018 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:

| If filing... | Qualifying Children Claimed | | | |
|--------------------------------------|-----------------------------|----------|----------|---------------|
| | Zero | One | Two | Three or more |
| Single, Head of Household or Widowed | \$15,270 | \$40,320 | \$45,802 | \$49,194 |
| Married Filing Jointly | \$20,950 | \$46,010 | \$51,492 | \$54,884 |

For more information on whether a child qualifies you for EITC, visit the Internal Revenue Service (IRS) website located at www.irs.gov/credits-deductions/individuals/earned-income-tax-credit

Maximum credit amounts

| Qualifying children | Maximum credit amounts for tax year 2018 |
|---------------------|--|
| 3 or more | \$6,431 |
| 2 | \$5,716 |
| 1 | \$3,461 |
| None | \$519 |

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 IRS at 800-829-1040 or look online at www.irs.gov

Information is also available at the Michigan Department of Treasury’s website located at www.michigan.gov/taxes

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 EITC

For tax year 2018, a taxpayer may also claim a **Michigan EITC** equal to a percentage of the federal earned income tax credit for which the taxpayer is eligible.

See the 2018 Michigan income tax booklet or contact the Michigan Department of Treasury for additional information at www.michigan.gov/taxes

The contents of this document are valid at the time of publication and may be subject to change.