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Hello, Eagles:

Please read this email carefully, as you may be eligible for a variety of tax credits this filing season. If you have any questions, please contact a tax accountant for assistance.

The official start of the filing season is here - January 29, 2024! The Internal Revenue Service has reached out to America's public-school districts this filing season to help spread the word to eligible families on the important Child Tax Credits that are being missed by many taxpayers.

**Child Tax Credit (CTC)**: The CTC is a credit that may reduce your tax by as much as **\$2,000** for each child who qualifies you for the credit. To qualify, the child must be a U.S. citizen under age 17; have a Social Security number; be claimed as a dependent on the taxpayer's tax return; and more. Use the IRS Interactive Tax Assistant tool to determine eligibility: [Does My Child/Dependent Qualify for the Child Tax Credit or the Credit for Other Dependents?](#) For more information please see: [Child Tax Credit | Internal Revenue Service \(irs.gov\)](#)

**Other Dependent Credit (ODC)**: The ODC is a credit that may reduce your tax by as much as **\$500** for each eligible dependent. The person is claimed as a dependent on your return; the person can't be used by you to claim the CTC or Additional CTC; the person was a U.S. citizen, U.S. national, or U.S. resident alien. Again, use the IRS Interactive Tax Assistant tool to determine eligibility: [Does My Child/Dependent Qualify for the Child Tax Credit or the Credit for Other Dependents?](#)

Note: The credit amount for family's CTC or ODC may be reduced if their modified adjusted gross income (AGI) is more than **\$400,000** for married filing jointly filing status or **\$200,000** for all other filing statuses.

**Earned Income Tax Credit (EITC)**: One refundable tax credit for moderate- and low-income families is the Earned Income Tax Credit. The IRS estimates there are millions of workers who qualify but don't claim the EITC - missing out on thousands of dollars every year. The EITC is as much as **\$3,995** when claiming one child, **\$6,604** when claiming two children, and **\$7,430** when claiming three or more children. Use the [EITC Assistant](#) to learn if you're eligible for the tax credit. For more detailed information see: [Publication 596, Earned Income Credit](#).

Note: Adjusted gross income limits are used to qualify families for EITC.

**Child and Dependent Care Credit**: Taxpayers who paid someone to care for their child, spouse or dependent so they can work, be a full-time student or look for work may be able to reduce their tax by claiming the Child and Dependent Care Credit. The total expenses that you may use to calculate the credit may not be more than **\$3,000** (for one qualifying individual) or **\$6,000** (for two or more qualifying individuals). Use the IRS Interactive Tax Assistant tool: [Am I Eligible to Claim the Child and Dependent Care Credit?](#) For more information please see: [Publication 503, Child and Dependent Care Expenses](#) or [Topic no. 602, Child and dependent care credit | Internal Revenue Service \(irs.gov\)](#)

Sincerely,  
Kelli Tuller, Superintendent



## Child Tax Credit (CTC)

File a tax return to claim the child tax credit for each qualifying child who has a valid social security number issued before the due date of the return. Generally, the qualifying child must be:

- Your son, daughter, stepchild, eligible foster child, brother, sister, stepbrother, stepsister, half-brother, half-sister, or a descendant of any of them (for example, your grandchild, niece, or nephew) who can be claimed as a dependent on your return. For more information, see **Publication 501, Dependents, Standard Deduction, and Filing Information**.
- Under age 17 at the end of the year.
- A U.S. citizen, U.S. national, or U.S. resident alien. For more information, see **Publication 519, U.S. Tax Guide for Aliens**.

Use the IRS Interactive Tax Assistant tool “**Does My Child/Dependent Qualify for the Child Tax Credit or the Credit for Other Dependents?**” to determine if a person qualifies you for the Child Tax Credit or the Credit for Other Dependents (ODC).

Visit “**What You Need to Know about CTC, ACTC, and ODC**” for more information or scan the QR Code:





**The EITC is for working people who earn less than \$63,698. This year, the amount of the credit you could receive is up to \$7,430 if you claim qualifying children or up to \$600 if you don't claim qualifying children. The amount of the credit depends on:**

- whether you are single or married
- if you have no children or the number of qualifying children you have
- the amount you earned

**Just imagine what you could do with the EITC.**



Life's a little easier with



**See if you qualify.**  
[www.irs.gov/eitc](http://www.irs.gov/eitc)

## Are you eligible to claim the EITC for 2023?

### Here are the rules to claim the credit . . .

- Generally must be a U.S. citizen or resident alien all year
- Must work and have earned income
- Must have a valid Social Security number issued on or before the due date of the return (including extensions)
- May not have more than \$11,000 of investment income (such as interest)
- Must have a qualifying child and meet other requirements if you are married but not filing a joint return.
- May not be a qualifying child of another person
- May not file Form 2555 (related to foreign earned income)

You have to file a federal income tax return to get the EITC even if you owe no tax or are not required to file. The EITC provides a boost to help pay your bills or save for a rainy day.

### Did you meet the rules?

#### If so, your earned income must be less than . . .

- \$17,640 (\$24,210 if married filing a joint return) with no qualifying children who have valid SSNs
- \$46,560 (\$53,120 if married filing a joint return) with one qualifying child who has a valid SSN
- \$52,918 (\$59,478 if married filing a joint return) with two qualifying children who have valid SSNs
- \$56,838 (\$63,698 if married filing a joint return) with three or more qualifying children who have valid SSNs

Special rules may apply for members of the U.S. Armed Forces in combat zones, members of the clergy, and those with disability retirement income.

### Do you have a qualifying child who lives with you?

#### To be a qualifying child for the credit . . .

- The child must meet the relationship, age, residency, and joint return tests described at [www.irs.gov/eitc](http://www.irs.gov/eitc) or in Publication 596, Earned Income Credit.

### Did you double check your facts?

#### Here are common errors to avoid . . .

- Claiming a child as a qualifying child who does not meet the relationship, age or residency tests
- Underreporting or overreporting income or expenses
- Social Security number and last name mismatches

If you claim the EITC, the IRS can't release your refund until mid-February. Errors on the tax return can cause a delay in processing your claim for the tax credits.

### Do you want help with the EITC?

#### Go online or call us toll free . . .

- Go to [www.irs.gov/eitc](http://www.irs.gov/eitc) for free information and to check out the interactive EITC Assistant to see if you qualify for the credit and estimate the amount of your EITC.
- Visit a Volunteer Income Tax Assistance (VITA) site for free tax help and preparation. Go to [www.irs.gov/VITA](http://www.irs.gov/VITA) or call 1-800-906-9887 to find a site.
- Use Free File at [www.irs.gov/FreeFile](http://www.irs.gov/FreeFile) for free online filing through commercially available tax preparation software.
- Go to [www.irs.gov/chooseataxpro](http://www.irs.gov/chooseataxpro) to help locate a qualified tax return preparer.
- Call 1-800-829-4059 if you have access to TTY/TDD equipment for the hearing impaired.



## Child and Dependent Care Credit

To be eligible to claim the credit for child and dependent care expenses, you must meet all the following tests:

- **Qualifying Person Test.** Expenses paid must be for the care of one or more qualifying persons who are identified on the Form 2441, Child and Dependent Care Expenses. See **Instructions for Form 2441** at IRS.gov for more information.
- **Earned Income Test.** You (and your spouse if filing jointly) must have earned income during the year. Your spouse who is either a full-time student or not able to care for himself or herself may be treated as having earned income.
- **Work-Related Expense Test.** You must pay child and dependent care expenses so you (and your spouse if filing jointly) can work or look for work. You must make payments for child and dependent care to someone you (and your spouse) can't claim as a dependent.
- **Joint Return Test.** If you are married, you must file a joint return, unless an exception applies to you.
- **Provider Identification Test.** You must provide the name and address of the care provider on your tax return, along with the provider's taxpayer identification number unless an exception applies.

For more information about the Child and Dependent Care Credit, see **Publication 503, Child and Dependent Care Expenses**, or use the IRS Interactive Tax Assistant tool "**Am I Eligible to Claim the Child and Dependent Care Credit?**".

These resources will help you to determine if you are eligible to claim the Child and Dependent Care Credit for expenses paid for the care of an individual to allow you to work or look for work.

Visit [www.irs.gov/credits-deductions/individuals/child-and-dependent-care-credit-information](https://www.irs.gov/credits-deductions/individuals/child-and-dependent-care-credit-information) for more information or scan the QR Code:

