



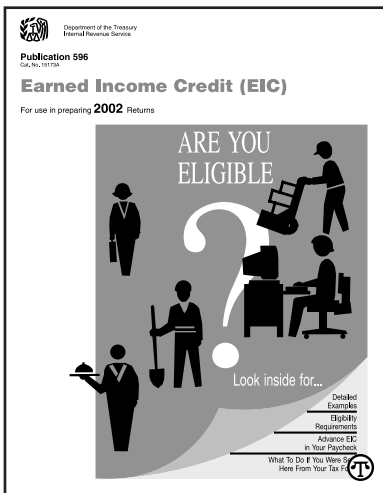
## Low-Income Workers May Qualify for Tax Relief

(NAPSA)—David and Judy Brown spent 2002 juggling two full-time jobs and the schedules of their 4-year-old daughter and 10-year-old son. With a combined income of \$28,450 and daycare costs, a mortgage payment and other monthly bills, David and Judy also juggled their finances.

When the Browns, along with millions of Americans in similar situations, prepare their taxes this year, they may learn they qualify for the Earned Income Tax Credit (EITC). The credit reduces the amount of Federal income tax owed by qualified low-income workers, who may receive the EITC as a refund. According to the IRS, during tax year 2001, approximately 19 million working individuals and families claimed the EITC.

Depending on their income, single and married people who worked full or part time for at least part of 2002 may qualify for the EITC. After preparing their taxes, the Browns owed the IRS \$500. Because they have two children and meet the income requirements, they qualify for an EITC of \$1,212. The credit eliminates the additional taxes they owe and gives them a refund of \$712.

"The Earned Income Tax Credit was created to help people who work in low-paying jobs by offsetting tax burdens and living expenses," said Susan Boehmer, IRS national EITC program manager. "Every individual and family who qualifies for the credit ought to claim it."



If you were employed for at least part of 2002, you may be eligible for EITC, based on these general guidelines:

- You earned less than \$12,060, were not raising children, and were between the ages of 25 and 64 on December 31, 2002.
- You earned less than \$30,201 and were raising one child in your home.
- You earned less than \$34,178 and were raising more than one child in your home.

For more specific qualifications and earned income levels if married filing jointly, check IRS publication 596, which offers eligibility requirements and instructions on how to claim EITC. To receive a copy in English or Spanish, call 1-800-TAX FORMS (1-800-829-3676), visit [www.irs.gov/eitc](http://www.irs.gov/eitc), or inquire at post offices and libraries.