



**Commonwealth of Massachusetts**  
*Executive Office of Health and Human Services*  
**Department of Transitional Assistance**  
 600 Washington Street • Boston, MA 02111

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 Commissioner

**Field Operations Memo 2009-70**  
**December 30, 2009**

**To:** Transitional Assistance Office Staff

**From:**  John Augeri, Assistant Commissioner for Field Operations

**Re:** Earned Income Tax Credit (EITC), Massachusetts Earned Income Credit (EIC) and Child Care Assistance Annual Mailing

**Overview**

In January 2010, the Department will issue the annual federal Earned Income Tax Credit, Massachusetts Earned Income Credit and child care assistance informational mailing. The mailing will be sent to all active TAFDC clients, all former TAFDC clients whose cases closed on or after January 1, 2009, and all active SNAP cases, excluding SNAP cases in the Malden Centralized SSI Office and SNAP cases receiving TAFDC.

The purpose of the mailing is to encourage applicants, clients and former clients (hereafter referred to as clients) who are employed or who become employed to:

- file taxes to receive refunds;
- claim child tax credits, if qualified, when they file;
- take advantage of advance tax credits to increase their take-home pay; and
- take advantage of child care assistance, if eligible.

**Purpose of Memo**

This Field Operations Memo informs TAO staff about the EITC/EIC and child care assistance mailing scheduled to begin in January 2010.

**EITC/EIC and  
Child Care  
Mailing  
Documents**

An EITC/EIC and Child Care Assistance informational notice (Attachment A), an EITC/EIC brochure (Attachment B) and a Child Care Fact Sheet (Rev. 12/2009) (Attachment C) are included in the mailing. All documents are in English and Spanish and a Multilingual notice is included with each mailing.

The notice provides information about:

- the Federal Earned Income Tax Credit (EITC) which is for people who worked in 2009 whose income was below a certain limit;
- the Massachusetts Earned Income Credit (EIC) which is for people who have earned income for 2009 and meet requirements for the Federal EITC;
- the Advance EITC which is for people who work and have children. Advance EITC allows eligible employees to receive more money in their paychecks by filing a W-5 tax claim form with their employer;
- Child Care Assistance which is available to TAFDC clients and certain former TAFDC clients who are working or who are in an approved employment plan activity and have children who are infants through age 12 or through age 16 if a child has a special need.

The EITC/EIC brochure has been updated with 2009 tax filing and refund information and is printed in black ink on white stock paper.

The EITC/EIC brochure:

- gives basic information about qualifying 2009 income and family size guidelines;
- informs families about an additional Child Tax Credit (CTC) for which they may qualify; and
- gives examples of typical estimated EITC and EIC refunds, specifically for the 2009 tax year.

The Child Care Fact Sheet provides basic information about:

- how to receive EEC financial assistance for child care;
  - how to obtain a DTA child care referral; and
  - how to obtain a child care voucher from the Child Care Resource and Referral Agency (CCR&R).
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**EITC/EIC and  
Child Care  
Mailing  
Documents  
(continued)**

CCR&R contact information on the fact sheet has been updated in collaboration with the Department of Early Education and Care (EEC). If a client is not sure which CCR&R to contact, he or she can access the EEC website: <http://www.eec.state.ma.us/ChildCareSearch/CCRR.aspx> identified on the back of the fact sheet and enter his or her city or town to locate the appropriate CCR&R.

In mid-January, a supply of the EITC/EIC brochure and the Child Care Fact Sheet in English and Spanish will be sent to TAOs for distribution to clients. TAOs may reorder brochures and fact sheets from Schraffts as needed.

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**Displaying the  
EITC Poster**

TAOs received EITC posters in English and Spanish in mid-December. The revised posters identify a new DTA website for clients to locate free tax assistance sites and do not display a specific tax year. By removing the tax year, these posters can continue to be displayed indefinitely.

The posters must be displayed in TAO waiting areas year-round to encourage clients to ask about the benefits of EITC.

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**Free Tax  
Assistance Sites**

At the end of January, TAOs will be e-mailed an updated list of free tax assistance sites where trained staff will be available to assist tax filers with filling out the necessary tax forms to receive the EITC/EIC. Once received, the list should be printed out and available for TAO staff reference. Free tax assistance sites listed on the DTA MassCashBack website: <http://masscashback.ehs.state.ma.us> and on DTA Online “Resource Inventories” will also be updated at the end of January.

Clients may always contact the Internal Revenue Service (IRS) at: 1-800-829-1040 for more information on federal EITC; and the Massachusetts Department of Revenue (DOR) at: 1-800-392-6089 or 617-887-MDOR (6367) for state EIC tax information.

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**Case Managers’  
Role**

At application and appropriate client contact, case managers should inform the client about EITC, EIC, and child care assistance by giving them an EITC/EIC brochure and a Child Care Fact Sheet. When requested, the case manager should provide the nearest free tax assistance site information by giving the client information from the printed list of free assistance sites, DTA Online, the website, or by giving them a copy of the list.

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**Case Managers' Role (continued)**

**Note:** Clients should be informed that they may go to any free tax assistance site on the list or named on the website.

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**Obsolete Material**

The following are obsolete as of January 1, 2010:

- ◆ Field Operations Memo 2008-72;
  - ◆ Child Care Fact Sheet (CCFS (12/2008));
  - ◆ EITC/EIC 2008 brochure; and
  - ◆ EITC 2008 poster.
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**Questions**

If you have any questions, please have your Hotline designee call the Policy Hotline.

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**Attachment A**

PO. BOX 9115 CAN 710  
Boston, MA 02112  
Malden  
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**Important Notice - Read Carefully**  
**Este Mensaje Es Importante – Lea Cuidadosamente**

**Massachusetts Department of Transitional Assistance**

Mary Jones  
101 Main St.  
Somerville, MA 02145

999-99-9999  
Revere TAO - DTA

01/2010

Dear Mary Jones:

**The Department of Transitional Assistance is sending you information on the following important issues:**

- **Federal Earned Income Tax Credit (EITC)**
- **Massachusetts Earned Income Credit (EIC)**
- **Child Care Assistance**

**Federal Earned Income Tax Credit and Massachusetts Earned Income Credit**

If you worked in 2009 you may be eligible for the Federal Earned Income Tax Credit and the Massachusetts Earned Income Credit. If you are eligible, you'll owe less in taxes and you could get cash back. Even if you don't owe income tax, you may get the EITC and the EIC.

**Here's how you get it:**

**Federal Earned Income Tax Credit** - If you were raising children in 2009, file federal tax Form 1040 or 1040A, and attach Schedule EIC. (Do not use Form 1040EZ) *If you were not raising children in 2009, you may file federal tax Form 1040, 1040A or 1040EZ and attach Schedule EIC.*

**Massachusetts Earned Income Credit** - In order to receive the EIC, you must file **both** a Federal and a Massachusetts tax return even if you do not owe any tax.

**Get the facts! Don't wait! Find out if you are eligible!**  
**You can get your tax forms filled out for free and here is how:**

- Contact your local DTA office for a list of Free Tax Preparation Sites; or
- Visit <http://masscashback.ehs.state.ma.us/>; or
- Call the IRS toll-free at 1-800-829-1040 for federal information; or
- Call the Massachusetts Department of Revenue (DOR) at 617-887-MDOR (6367) or toll-free in Massachusetts 1-800-392-6089 for state information.

(see other side)

**BOOST YOUR TAKE-HOME PAY!** Eligible workers with children can get Advance EITC in their paychecks. Get Form W-5 from your employer, or call 1-800-TAX-FORM (1-800-829-3676).

**Child Care Assistance** The enclosed Child Care Fact Sheet will explain how to get and keep child care. It provides information for you to review with the Child Care Resource and Referral Agency (CCR&R). It also provides a listing of the names and addresses of CCR&R agencies.

If you have any questions and are currently receiving benefits, call {WORKER\_PHONE\_NUMBER} and ask for your case manager Mary Smith.

**If you are no longer receiving benefits and have questions, please call Recipient Services at 1-800-445-6604.**

**Some families can get a child tax credit (CTC) too!**

Your family may qualify for the CTC, which may reduce your tax by as much as \$1000 for each qualifying child.

**Extra state benefit**

When you qualify for the federal EITC, you automatically qualify for a Massachusetts tax credit (EIC) that will give you an extra 15% of your EITC check. \$3043 turns into \$3499!

**FACT:**

Millions of Americans and their families who could claim the EITC don't – leaving billions of dollars behind. Don't lose out!

**I'm convinced. Where can I file?**

You can go to a free tax assistance site. These sites have trained volunteers who will check your eligibility and then help you fill out your tax forms.

**To find a free tax site near you:**

- Contact your DTA case manager; or
- Visit <http://masscashback.ehs.state.ma.us>; or
- Call the IRS at 1-800-829-1040

**File Your 2009 Tax.**

**Get Cash Back.**

**It's That Easy.**



**File Your 2009 Tax. Get Cash Back. It's That Easy.**



**Learn about 2009 tax credits and free ways to file.**

<http://masscashback.ehs.state.ma.us>



## How much money can I get back?

Your EITC check depends mainly on your family size and your 2009 earned income.

If your family has	And you earned less than	Then you can get up to
No “qualifying children” (see box)	\$13,440	\$457
One qualifying child	\$35,463	\$3,043
Two or more qualifying children	\$40,295	\$5,028
Three or more qualifying children	\$43,279	\$5,657

*Note: Alimony and child support payments do not count towards income.*

## What is the EITC, and how can it help me?

The Earned Income Tax Credit (EITC) is for people who work and meet certain income guidelines. You may **get money back** when you file your taxes and keep more of what you earned. It can make a big difference!

Learn more details and file for your tax credits at a **free tax assistance site** near you. There are about 300 in Massachusetts open during tax season.

You may even get tax credits for the last two years.

## How do I know if I qualify for EITC?

- You must have worked and earned income
- You must have a valid Social Security number
- You cannot be counted as a “child” by someone else

There are more rules about age, citizenship, and non-earned/foreign income. A **free** tax preparer can explain these rules; or visit [www.irs.gov/eitc](http://www.irs.gov/eitc) for more information.

## What if I don’t owe any tax?

No problem. You can still get the tax credits.

## Will the EITC affect my benefits?

In Massachusetts, getting the EITC and the state tax credit EIC will not affect your eligibility for Medicaid, SSI, food benefits, low-income housing or TAFDC.

### A “qualifying child” can be your...

- Biological or adopted child
  - Stepchild
  - Foster child
  - Brother or sister
  - Stepbrother or stepsister
- ...or the children of any of these people.

A “child” must be younger than the person claiming the child; not have filed a joint return other than to claim a refund; and under 19 unless they are a full-time student or permanently or totally disabled.



# Child Care Fact Sheet

DEPARTMENT OF TRANSITIONAL ASSISTANCE

The Department of Transitional Assistance (DTA) works closely with the Department of Early Education and Care (EEC) to help eligible families find, enroll in, and pay for child care. EEC financial assistance may be available to place children in a high quality child care program while parents are working or in employment-related activities.

**You may be able to receive help paying for child care if you receive Transitional Aid to Families with Dependent Children (TAFDC) or have received TAFDC within the last 12 months.**

## To Receive EEC Financial Assistance for Child Care You Must:

### 1) Contact your DTA case manager who will:

- ❑ Determine if you are eligible for EEC child care financial assistance, based on your employment or employment-related activities; and
- ❑ Give you a referral for child care if you are eligible. This referral is important because it will tell the Child Care Resource and Referral Agency (CCR&R) that you are eligible for a child care voucher.

### 2) Contact your local CCR&R to set up an appointment.

- ❑ See the list on the back side of this fact sheet for CCR&R contact information.
- ❑ Bring your DTA referral for child care to the appointment.
- ❑ Talk to your CCR&R counselor about the different types of child care that may be available to you.

If you are currently receiving a cash grant through TAFDC, you will **not** have to pay a co-payment fee for child care.

## Important Things to Remember

### Your Responsibilities:

- ◆ Choosing the type of care that best meets your family's needs.
- ◆ Making sure you always have a valid child care voucher from the CCR&R.

### Contact Your DTA Case Manager When You Have a Change in:

- ◆ Activity (school to work or change in employment);
- ◆ Wages; or
- ◆ Family size.

## What happens when my TAFDC case closes?

When your TAFDC case closes, you may continue to be eligible for EEC financial assistance for child care. You will need to meet with your local CCR&R who will explain how EEC financial assistance works and collect information from you about your income and activities.

### In order to be eligible, you must meet both:

- ◆ Income Requirement; and
- ◆ Activity Requirement, such as work or school.

You may be required to pay a co-payment fee for child care.

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## **Child Care Resource and Referral Agencies (CCR&R) Contact Information**

- **Beverly** • Child Care Circuit • 180 Cabot Street, 2nd floor • Beverly, MA 01915  
Tel. 978-921-1631 • [www.childcarecircuit.org/parents/childcare-search.html](http://www.childcarecircuit.org/parents/childcare-search.html)
- **Boston** • Child Care Choices of Boston • 105 Chauncy Street, 2nd Floor, • Boston, MA 02111  
Tel. 617-542-KIDS or 617-542-5437 • [www.childcarechoicesofboston.org/parents.html](http://www.childcarechoicesofboston.org/parents.html)
- **Brockton** • Home/Health & Child Care Services • 15 Jonathan Drive, Unit 5 • Brockton, MA 02301  
Tel. 508-588-6070 • [www.hhcc.org/families.php](http://www.hhcc.org/families.php)
- **Cambridge** • Child Care Resource Center • 130 Bishop Allen Drive • Cambridge, MA 02139  
Tel. 1-617-547-9861 or 617-547-1063 • [www.cccrcinc.org/family.shtml](http://www.cccrcinc.org/family.shtml)
- **Cape Cod** • Child Care Network of the Cape & Islands • 115 Enterprise Road • Hyannis, MA 02601  
Tel. 508-778-9470 or 1-800-845-1999 • [www.childcarenetwork.cc/families.html](http://www.childcarenetwork.cc/families.html)
- **Concord** • Child Care Search • 38 Knox Trail, Acton, MA 01720, Mailing Address: 2352 Main Street, Suite 102 • Concord, MA 01742 Tel. 978-897-6400 or 1-800-455-8326 • [www.ccsearch.org/](http://www.ccsearch.org/)
- **Fitchburg** • Child Care Resources • 1480 John Fitch Highway, • Fitchburg, MA 01420  
Tel. 1-800-660-6269 or 1-978-343-7395 • [www.sevenhills.org/affiliates/childCareResOver.php](http://www.sevenhills.org/affiliates/childCareResOver.php)
- **Greenfield** • Community Action /Child Care Outlook. • 393 Main Street, 3rd Floor • Greenfield, MA 01301  
Tel. 1-413-772-2177 • [www.communityaction.us/index.php?id=364](http://www.communityaction.us/index.php?id=364)
- **Lawrence** • Child Care Circuit • 190 Hampshire Street • Lawrence, MA 01840  
Tel. 978-686-4288 or 1-877-823-2273 • [www.childcarecircuit.org/parents/childcare-search.html](http://www.childcarecircuit.org/parents/childcare-search.html)
- **New Bedford** • Child Care Works • United Way Bldg. 105 William Street, 4th Floor • New Bedford, MA 02740  
Tel. 508-999-9930 or 1-800-338-1717 • [www.paceccw.org/forfamilies.php](http://www.paceccw.org/forfamilies.php)
- **Northampton** • Child Care Outlook, The Vernon Street School, • 56 Vernon Street • Northampton, MA 01060  
Tel. 413-772-2177 or 1-877-366-9096 • [www.communityaction.us/index.php?id=364](http://www.communityaction.us/index.php?id=364)
- **Pittsfield** • Resources for Child Care • 152 North Street, Suite 230 • Pittsfield, MA 01201  
Tel. 413-443-7830 • [www.resourcesforchildcare.net/page.php?PageID=1513&PageName=Families](http://www.resourcesforchildcare.net/page.php?PageID=1513&PageName=Families)
- **Quincy** • Community Care for Kids • 1509 Hancock Street, 4th Floor • Quincy, MA 02169  
Tel. 617-471-6473 or 1-800-637-2011 • [www.qcap.org/our-programs/early-childhood-education-&-care/community-care-for-kids](http://www.qcap.org/our-programs/early-childhood-education-&-care/community-care-for-kids)
- **Springfield** • New England Farm Workers' Council • 1628-1640 Main Street • Springfield, MA 01103  
Tel. 413-272-2207 • [www.partnersforcommunity.org/default/index.cfm/voucher-day-care/](http://www.partnersforcommunity.org/default/index.cfm/voucher-day-care/)
- **Worcester** • Child Care Resources • 799 West Boylston Street • Worcester, MA 01606  
Tel. 508-856-7930 or 1-800-952-9183 • [www.sevenhills.org/affiliates/childCareResOver.php](http://www.sevenhills.org/affiliates/childCareResOver.php)

*If you are not sure which CCR&R to contact, go to the EEC website at <http://www.eec.state.ma.us/ChildCareSearch/CCRR.aspx> and insert the Massachusetts town you are currently residing in. The correct CCR&R information will be displayed for you.*

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