



**RIVERSIDE COUNTY
OFFICE OF THE
AUDITOR-CONTROLLER**

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Federal Earned Income Tax Credit (EITC) Notification

Per the California State Employment Development Department, effective January 1, 2008, all employers are required to notify all of their employees of the federal Earned Income Tax Credit (EITC) in Accordance with Assembly Bill 650.

Based on your annual earnings, you may be eligible to receive the EITC from the federal government. The EITC is a refundable federal income tax credit for low-income working individuals and families. The EITC has no effect on certain welfare benefits. In most cases, EITC payments will not be used to determine eligibility for Medicaid, Supplement Security Income, food stamps, low-income housing or most temporary assistance for needy families payments. Even if you do not owe federal taxes, you must file a tax return to receive the EITC. Be sure to fill out the EITC form in the federal income tax return booklet. For information regarding your eligibility to receive the Earned Income Tax Credit, including information on how to obtain the IRS Notice 797 *Possible Federal Tax Refund Due to the Earned Income Credit (EIC)*, or IRS Publication 596 *Earned Income Credit (EIC)*, or any other necessary forms and instructions, contact the Internal Revenue Service by calling 1-800-829-3676 or through its web site at www.irs.gov. IRS also has available the interactive EITC Assistant at www.irs.gov/eitc to show you if you qualify.

Advanced EITC, also known as AEITC, allowed certain workers to receive EITC in installments throughout the year, instead of a lump sum during the following tax filing season. The Education Jobs and Medicaid Assistance Act of 2010 signed into law August 10, 2010 repealed the Advance EITC along with IRS Form W-5. AEITC is not available to workers after December 31, 2010. If workers are eligible, they will still be able to claim the credit on their 2011 tax return.

Please note that neither your Department Payroll Representative nor ACO Payroll staff can offer tax advice. Please contact your personal tax advisor for your particular situation.

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