



# The More You Know

## 2<sup>nd</sup> #DCEITC Forum

### **Overview of the District of Columbia's Earned Income Tax Credit (DC EITC)**

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*February 28, 2020*



# History of the DC EITC

- **Tax Year 2001:** DC enacts its own EITC at **10%** of the federal EITC
- **Tax Year 2002:** DC EITC raised to **25%** of federal EITC
- **Tax Year 2006:** DC EITC raised to **35%** of federal EITC and expanded to non-custodial parents
- **Tax Year 2009:** DC EITC raised to **40%** of federal EITC
- **Tax Year 2014:** DC EITC expanded to taxpayers without a qualifying child



# DC EITC Eligibility

## Taxpayers *With* a Qualifying Child

- Taxpayer must be eligible for and claim the federal EITC
- The amount of the DC EITC is 40% of the federal EITC



# DC EITC Eligibility

## Taxpayers *Without* a Qualifying Child *(No Children)*

- Taxpayer must be eligible for and claim the federal EITC
- The credit is calculated using the EITC Worksheet for Filers Without A Qualifying Child, which is included in the D-40 Booklet



# DC EITC Eligibility

## Taxpayers *Without* a Qualifying Child *(Non-Custodial Parent)*

- Taxpayer must be a DC resident between the ages of 18 and 30
- The child support must be paid –
  - 1) for a minor child;
  - 2) pursuant to a court order in effect for at least half the year;
  - 3) through a government sponsored collection unit; and
  - 4) for the amount due for the year.
- Taxpayer must otherwise be eligible for the federal EITC
- Taxpayer must complete Schedule N, DC Non-Custodial Parent EITC Claim, which is included in the D-40 Booklet
- The amount of the DC EITC is 40% of the federal EITC



# More Information

- IRS Publication 596** (<https://www.irs.gov/forms-pubs/about-publication-596>)
  
- IRS EIC Assistant – Interactive Assistant**  
(<https://www.irs.gov/credits-deductions/individuals/earned-income-tax-credit/use-the-eitc-assistant>)
  
- OTR - Information Page Earned Income Tax Credit for DC** (<https://otr.cfo.dc.gov/page/earned-income-tax-credit-dc>)



# Contact Information

## **OTR's Customer Service Center**

(202) 727- 4TAX (727-4829)

## **OTR Walk-In Center**

1101 4th Street, SW

Suite W270

Washington, DC 20024

*(Hours: 8:15 a.m. and 5:30 p.m.)*

# Q&A

