



OKLAHOMA
DEPARTMENT OF HUMAN SERVICES

Oklahoma Department of Human Services
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Programs and Services

You may be eligible for a tax refund or tax credit if you or anyone in your household worked in 2011. If so, you'll owe less in taxes and may even get cash back. Even if you don't owe income tax, you can get the cash back through the federal and state Earned Income Credit (EIC). Other tax credits that may also be available to you include the:

- Federal Child and Dependent Care Tax;
- Federal Child Tax Credit; and
- Oklahoma Child Care Tax Credit.

Earned Income Credit

The Earned Income Tax Credit (EITC), sometimes called the Earned Income Credit (EIC), is a refundable federal income tax credit for low-income working individuals and families. Congress originally approved the tax credit legislation in 1975 in part to offset the burden of social security taxes and to provide an incentive to work. When the Earned Income Tax Credit exceeds the amount of taxes owed, it results in a tax refund to those who claim and qualify for the credit. The EIC Estimator gives you a quick way to figure out how much the EIC might be worth to you.

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Earned Income Tax Credit payments will not be used to determine eligibility for Supplemental Security Income (SSI), Supplemental Nutrition Assistance Program (SNAP) formerly known as food stamps, Child Care Subsidy benefits, SoonerCare (Medicaid), Low Income Home Energy Assistance Program (LIHEAP) energy payments, Temporary Assistance for Needy Families (TANF) or State Supplemental Payment cash assistance, or low income housing.

Oklahoma Earned Income Credit ([All links open in new window](#))

If you qualify for the Federal Earned Income Credit, you may also receive the Oklahoma Earned Income Credit. The Oklahoma Tax Credits Flyer 2012, is available in English and Spanish at [Oklahoma Tax Credit Flyer English and Oklahoma Tax Credit Flyer Spanish](#). You may claim a credit equal to 5 percent of the earned income credit allowed on your federal tax return. You may complete the 2011 511 Packet available at [Individual Income Tax Forms...](#) on the [Oklahoma Tax Commission](#) web site to claim the credit.

Federal Child Tax Credit ([All links open in new window](#))

You may also qualify for up to \$1,000 per child under the age of 17 depending on your income. There are tests to be met in order to claim someone as a [qualifying child](#) such as the relationship test, residency test and age test. More information about tax credits for children can be found at [Child Tax Credit](#) and [Child and Dependent Care Tax Credit](#).

Child and Dependent Care Tax Credit

The federal Child and Dependent Care Credit is a tax benefit of up to \$2,100 that helps families pay for child care they need in order to work or look for work. The credit also is available to families that must pay for the care of a spouse or an adult dependent who is incapable of caring for him or herself. Find more information at [Tax Topics - Topic 602 Child and Dependent Care Credit](#) (link opens in new window).

Oklahoma Child Care Tax Credit ([All links open in new window](#))

The Oklahoma Child Care Tax Credit is a state tax credit of up to \$420 that helps families pay for child care. If you are allowed a credit for child care expenses on your federal return, you are allowed a credit against your Oklahoma tax equal to 20 percent of the credit for child care expenses allowed by the IRS code. Your allowed federal credit cannot exceed the amount of your federal tax reported on your federal return. You may complete the 2011 511 Packet available at [Individual Income Tax Forms -- on the Oklahoma Tax Commission Web site](#) to claim the credit.

- Q & A on IRS Child and Dependent Care Credit [Child and Dependent Care Credit & Flexible Benefit Plans](#) (link opens in new window) and other topics [Tax Changes for Individuals](#) (link opens in new window)

E-File Individual Tax Online Filing Option

The Free File Alliance is an organization of software developers that work with the Internal Revenue Service (IRS) to offer the free preparation and electronic filing (e-filing) of Federal and/or Oklahoma income tax returns for taxpayers who have a household income of less than \$58,000. E-File software is available on the IRS website at [Information for e-file](#) (link opens in new window.)

[Do you qualify? | Earned Income Tax Credit Information | Special rules](#)
[Earned Income Tax Credit frequently asked questions |](#)
[Free tax return preparation | Life events that may impact your taxes](#)

Do you qualify?

Find out if you are eligible for the Earned Income Tax Credit by using the [Internal Revenue Services \(IRS\) eligibility tool](#).

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Earned Income Tax Credit information for:

- [Individuals](#)
- [Tax professionals](#)
- [Employers](#)
- [Partners](#)

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Special rules

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

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Earned Income Tax Credit frequently asked questions

- [What is the Earned Income Tax Credit?](#)
- [Who can claim the credit?](#)
- [What if I was denied the Earned Income Tax Credit last year?](#)
- [Who is a qualifying child?](#)
- [Who is an eligible foster child?](#)
- [What is earned income?](#)
- [How do I figure my credit?](#)
- [How can I get Earned Income Tax Credit in my paycheck?](#)

- [What if I am prohibited from claiming the Earned Income Tax Credit for a period of years?](#)
- [Where can I get more information?](#)

Free tax return preparation

Internal Revenue Service-certified volunteers provide free tax assistance through the Volunteer Income Tax Assistance (VITA) program for persons with low-to-moderate income and through the Tax Counseling for the Elderly (TCE) program for persons age 60 and older.

The VITA Program offers free tax help for low- to moderate-income people who cannot prepare their own tax returns. Volunteers, sponsored by various organizations, receive training to help prepare basic tax returns in communities across the country. VITA sites are generally located at community and neighborhood centers, libraries, schools, shopping malls and other convenient locations. Some locations also offer free electronic filing.

- [Volunteer Income Tax Assistance Program and Tax Counseling for the Elderly](#)

To find the nearest VITA site, call or visit the Oklahoma Tax Commission Web site to get a [city listing of Oklahoma tax assistance sites](#).

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Life events that may impact your taxes

There are many times we experience life events that have a tax impact, too.

From birth through childhood, marriage or divorce, job loss or new career -- see how these life events and others can affect how you file your taxes.

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Additional Tax Resources

(Links open in new window)