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The IRS is urging victims of last year's hurricanes, especially those who lived in areas affected by Hurricanes Harvey, Irma and Maria, to see if they qualify for the Earned Income Tax Credit (EITC). According to the IRS, many people whose incomes dropped in 2017 may be eligible to choose a special option for figuring the EITC, a credit for low- and moderate-income workers and families.

A special computation method, available only to people who lived in one of the hurricane disaster areas during 2017, may enable them to claim the EITC or claim a larger than usual credit. Under this method, taxpayers whose incomes dropped in 2017 can choose to figure the credit using their 2016 earned income rather than their 2017 earned income. Eligible taxpayers should figure the credit both ways — the regular way using 2017 earned income and this special way using 2016 earned income — to see which yields the larger EITC. For more information and special instructions on how to report, see the instructions for Form 1040, Line 66, and Publication 976, available on IRS.gov.

The EITC helps working people who don't earn a lot (\$53,930 or less for 2017) and meet other eligibility requirements. Because it's a refundable credit, those who qualify and claim it could pay less federal tax, pay no tax or even get a refund.

EITC can mean up to a \$6,318 refund for working families with qualifying children. Actual credit amounts vary based on income, family size and other factors. Workers without a qualifying child with incomes below \$20,600 could also be eligible for a smaller credit of up to \$510. On average, EITC adds \$2,445 to refunds.

To qualify for EITC, an eligible taxpayer must meet basic rules and have earned

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electronically, whether through a qualified tax professional; using free community tax help sites; or self-preparing with IRS Free File.

By law the IRS cannot issue refunds before mid-February for tax returns that claim the EITC or the Additional Child Tax Credit (ACTC). The IRS must hold the entire refund — even the portion not associated with EITC or ACTC. This change helps ensure taxpayers receive the refund they deserve and gives the agency more time to detect and prevent errors and fraud.

The IRS expects the earliest EITC/ACTC related refunds to be in taxpayer bank accounts or debit cards starting Feb. 27, 2018, if they chose direct deposit and there are no issues with the tax return.

The IRS and partners nationwide will hold the annual EITC Awareness Day on Friday, Jan. 26 to alert millions of workers who may be missing out on this and other refundable credits. One easy way to support this outreach effort is by participating on the IRS Thunderclap to help promote #EITCAwarenessDay through social media. For more information on EITC and other refundable credits visit the EITC page on IRS.gov.

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