



LARIMER COUNTY WORKS POLICY

Title:	Earned Income Tax Credit Access		
Effective Date:	7-1-2010	Page: 1 of	2
Desk:	BPD	Revision:	2
Reference:			
Agency Letters:	TWC-07-02 I		
Regulations:	3.612.1GG & 3.620.4		

BACKGROUND: The Federal Earned Income Credit (EITC) program allows employed individuals access to regular income based on their income through the Advanced Earned Income Tax Credit (AEITC) or as a one time payment (EITC) when Federal Income Taxes are filed. This Credit reduces the tax liability for families with children living in the home under age 19 or under age 24 if a full time student. Colorado Works regulations require that counties assist Basic Cash Assistance recipients to receive appropriate Earned Income Credit or Advanced Earned Income Credit payments. Payments received through the EITC program are exempt from consideration as income for Colorado Works and FS programs.

ELIGIBILITY CRITERIA: Eligibility for Earned Income Credit or Advanced Earned Income Credit is determined through Internal Revenue policies as defined for employers and through Federal Income Tax filing processes. These benefits are not dependent upon eligibility for or receipt of any program benefits offered by the Department of Human Services.

POLICY: It is the policy of Larimer County to provide written and verbal information to all applicants for services regarding their potential eligibility for Earned Income Credit benefits. Additionally, written information is provided to all applicants regarding potential availability of Child Tax Credit Benefits and Child and Dependent Care Credits. This information is provided through an annually updated document (LCHS 5162) that shall be included with each Single Purpose Application (SPA) provided by Larimer County and a routine reminder when new employment verification is requested via (LCHS 5157) New Employment Verification request.

POLICY: It is the policy of Larimer County to encourage all recipients of State, County or Special County Diversion payments to apply for Advanced Earned Income Credits with their employer to assist them with meeting on-going expenses during the assessment interview.