

## MD Earned Income Tax Credit (EIC)

### What is the Maryland EIC?

The Maryland EIC is a refundable income tax credit for low- and moderate-income working individuals and families. You do not need to owe taxes to receive the EIC. The EIC is available to those who are:

- 25-65 years of age; independent (not claimed as a dependent on someone else's taxes); and able to prove they have been living in the US for at least 6 months
- A parent with a qualifying child

### How does it work?

The amount of the EIC refund is based on family size, filing status and income. You must have earned income and must have filed a federal tax return. The EIC does not disqualify or qualify you for public benefits.

You can receive the Maryland EIC payment even if you do not owe taxes; if you have qualifying children, you may receive a tax refund of up to 50% of your federal EIC.

### Income Limits (for Federal EIC) (Preview of the 2010 tax year)

Number of Qualifying Children	Adjusted Gross Income, Single*	Adjusted Gross Income, Married Filing Jointly*	Maximum Credit (Annual)
0	\$13,460	\$18,470	\$457
1	35,535	40,545	3,050
2	40,363	45,373	5,036
3 or more	43,352	48,362	5,666

\*Gross income includes money, goods, property, and services. Adjusted gross income is income minus allowed deductions, such as alimony, IRA contributions, health savings account contributions and one-half of self-employment tax (NOT itemized deductions or credits).

Source: Internal Revenue Service. Preview 2010 EITC Income Limits. 28 June 2010.  
<http://www.irs.gov/individuals/article/0,,id=215766,00.html>.

### How does one apply?

Contact your [Local Taxpayer Service Office](#).

### Contact Information

Local Taxpayer Service Office  
Wheaton Park Office Complex  
11510 Georgia Avenue, Suite 190  
Wheaton, MD 20902  
Phone: 301-949-6030  
Office Hours: M-F, 8-5 pm