

Import Code: MCFRWW46		a Employee's social security number 330-42-7974		OMB No. 1545-0008							
b Employer identification number (EIN) 59-2774569			1 Wages, tips, other compensation 41514.33		2 Federal income tax withheld 2717.79						
c Employer's name, address, and ZIP code FRANKCRUM 5 INC 100 S MISSOURI AVENUE CLEARWATER, FL 33756			3 Social security wages 41514.33		4 Social security tax withheld 2573.89						
			5 Medicare wages and tips 41514.33		6 Medicare tax withheld 601.96						
			7 Social security tips		8 Allocated tips						
d Control number			9		10 Dependent care benefits						
e Employee's first name and initial ELIAS VEGA 95 NW 61ST AVE MIAMI, FL 33126 f Employee's address and ZIP code			11 Nonqualified plans		12a See instructions for box 12						
			13 Statutory employee Retirement plan Third-party sick pay <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>		12b						
			14 Other		12c						
					12d						
15 State Employer's state ID number		16 State wages, tips, etc.		17 State income tax		18 Local wages, tips, etc.		19 Local income tax		20 Locality name	

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Future developments. For the latest information about developments related to Form W-2, such as legislation enacted after it was published, go to www.irs.gov/FormW2.

Notice to Employee

Do you have to file? Refer to the Form 1040 instructions to determine if you are required to file a tax return. Even if you don't have to file a tax return, you may be eligible for a refund if box 2 shows an amount or if you are eligible for any credit.

Earned income tax credit (EITC). You may be able to take the EITC for 2024 if your adjusted gross income (AGI) is less than a certain amount. The amount of the credit is based on income and family size. Workers without children could qualify for a smaller credit. You and any qualifying children must have valid social security numbers (SSNs). You can't take the EITC if your investment income is more than the specified amount for 2024 or if income is earned for services provided while you were an inmate at a penal institution. For 2024 income limits and more information, visit www.irs.gov/EITC. See also Pub. 596. **Any EITC that is more than your tax liability is refunded to you, but only if you file a tax return.**

Employee's social security number (SSN). For your protection, this form may show only the last four digits of your SSN. However, your employer has reported your complete SSN to the IRS and the Social Security Administration (SSA).

Clergy and religious workers. If you aren't subject to social security and Medicare taxes, see Pub. 517.

Corrections. If your name, SSN, or address is incorrect, correct Copies B, C, and 2 and ask your employer to correct your employment record. Be sure to ask the employer to file Form W-2c, Corrected Wage and Tax Statement, with the SSA to correct any name, SSN, or money amount error reported to the SSA on Form W-2. Be sure to get your copies of Form W-2c from your employer for all corrections made so you may file them with your tax return. If your name and SSN are correct but aren't the same as shown on your social security card, you should ask for a new card that displays your correct name at any SSA office or by calling 800-772-1213. You may also visit the SSA website at www.SSA.gov.

Cost of employer-sponsored health coverage (if such cost is provided by the employer). The reporting in box 12, using code DD, of the cost of employer-sponsored health coverage is for your information only. **The amount reported with code DD is not taxable.**

Credit for excess taxes. If you had more than one employer in 2024 and more than \$10,453.20 in social security and/or Tier 1 railroad retirement (RRTA) taxes were withheld, you may be able to claim a credit for the excess against your federal income tax. See the Form 1040 instructions. If you had more than one railroad employer and more than \$6,129.90 in Tier 2 RRTA tax was withheld, you may be able to claim a refund on Form 843. See the Instructions for Form 843.

Instructions for Employee

(See also Notice to Employee on the back of Copy B.)

Box 1. Enter this amount on the wages line of your tax return.

Box 2. Enter this amount on the federal income tax withheld line of your tax return.

Box 5. You may be required to report this amount on Form 8959. See the Form 1040 instructions to determine if you are required to complete Form 8959.

Box 6. This amount includes the 1.45% Medicare Tax withheld on all Medicare wages and tips shown in box 5, as well as the 0.9% Additional Medicare Tax on any of those Medicare wages and tips above \$200,000.

Box 8. This amount is **not** included in box 1, 3, 5, or 7. For information on how to report tips on your tax return, see the Form 1040 instructions.

You must file Form 4137 with your income tax return to report at least the allocated tip amount unless you can prove with adequate records that you received a smaller amount. If you have records that show the actual amount of tips you received, report that amount even if it is more or less than the allocated tips. Use Form 4137 to figure the social security and Medicare tax owed on tips you didn't report to your employer. Enter this amount on the wages line of your tax return. By filing Form 4137, your social security tips will be credited to your social security record (used to figure your benefits).

Box 10. This amount includes the total dependent care benefits that your employer paid to you or incurred on your behalf (including amounts from a section 125 (cafeteria) plan). Any amount over your employer's plan limit is also included in box 1. See Form 2441.

Box 11. This amount is (a) reported in box 1 if it is a distribution made to you from a nonqualified deferred compensation or nongovernmental section 457(b) plan, or (b) included in box 3 and/or box 5 if it is a prior year deferral under a nonqualified or section 457(b) plan that became taxable for social security and Medicare taxes this year because there is no longer a substantial risk of forfeiture of your right to the deferred amount. This box shouldn't be used if you had a deferral and a distribution in the same calendar year. If you made a deferral and received a distribution in the same calendar year, and you are or will be age 62 by the end of the calendar year, your employer should file Form SSA-131, Employer Report of Special Wage Payments, with the Social Security Administration and give you a copy.

Box 12. The following list explains the codes shown in box 12. You may need this information to complete your tax return. Elective deferrals (codes D, E, F, and S) and designated Roth contributions (codes AA, BB, and EE) under all plans are generally limited to a total of \$23,000 (\$16,000 if you only have SIMPLE plans; \$26,000 for section 403(b) plans if you qualify for the 15-year rule explained in Pub. 571). Deferrals under code G are limited to \$23,000. Deferrals under code H are limited to \$7,000.

However, if you were at least age 50 in 2024, your employer may have allowed an additional deferral of up to \$7,500 (\$3,500 for section 401(k)(11) and 408(p) SIMPLE plans). This additional deferral amount is not subject to the overall limit on elective deferrals. For code G, the limit on elective deferrals may be higher for the last 3 years before you reach retirement age. Contact your plan administrator for more information. Amounts in excess of the overall elective deferral limit must be included in income. See the Form 1040 instructions.

Note: If a year follows code D through H, S, Y, AA, BB, or EE, you made a make-up pension contribution for a prior year(s) when you were in military service. To figure whether you made excess deferrals, consider these amounts for the year shown, not the current year. If no year is shown, the contributions are for the current year.

A—Uncollected social security or RRTA tax on tips. Include this tax on Form 1040 or 1040-SR. See the Form 1040 instructions.

B—Uncollected Medicare tax on tips. Include this tax on Form 1040 or 1040-SR. See the Form 1040 instructions.

C—Taxable cost of group-term life insurance over \$50,000 (included in boxes 1, 3 (up to the social security wage base), and 5)

D—Elective deferrals to a section 401(k) cash or deferred arrangement. Also includes deferrals under a SIMPLE retirement account that is part of a section 401(k) arrangement.

Instructions for Employee

Box 12 (continued)

E—Elective deferrals under a section 403(b) salary reduction agreement

F—Elective deferrals under a section 408(k)(6) salary reduction SEP

G—Elective deferrals and employer contributions (including nonelective deferrals) to a section 457(b) deferred compensation plan

H—Elective deferrals to a section 501(c)(18)(D) tax-exempt organization plan. See the Form 1040 instructions for how to deduct.

J—Nontaxable sick pay (information only, not included in box 1, 3, or 5)

K—20% excise tax on excess golden parachute payments. See the Form 1040 instructions.

L—Substantiated employee business expense reimbursements (nontaxable)

M—Uncollected social security or RRTA tax on taxable cost of group-term life insurance over \$50,000 (former employees only). See the Form 1040 instructions.

N—Uncollected Medicare tax on taxable cost of group-term life insurance over \$50,000 (former employees only). See the Form 1040 instructions.

P—Excludable moving expense reimbursements paid directly to a member of the U.S. Armed Forces (not included in box 1, 3, or 5)

Q—Nontaxable combat pay. See the Form 1040 instructions for details on reporting this amount.

R—Employer contributions to your Archer MSA. Report on Form 8853.

S—Employee salary reduction contributions under a section 408(p) SIMPLE plan

T—Adoption benefits (not included in box 1). Complete Form 8839 to figure any taxable and nontaxable amounts.

V—Income from exercise of nonstatutory stock option(s) (included in boxes 1, 3 (up to the social security wage base), and 5). See Pub. 525 for reporting requirements.

W—Employer contributions (including amounts the employee elected to contribute using a section 125 (cafeteria) plan) to your health savings account. Report on Form 8889.

Y—Deferrals under a section 409A nonqualified deferred compensation plan

Z—Income under a nonqualified deferred compensation plan that fails to satisfy section 409A. This amount is also included in box 1. It is subject to an additional 20% tax plus interest. See the Form 1040 instructions.

AA—Designated Roth contributions under a section 401(k) plan

BB—Designated Roth contributions under a section 403(b) plan

DD—Cost of employer-sponsored health coverage. **The amount reported with code DD is not taxable.**

EE—Designated Roth contributions under a governmental section 457(b) plan. This amount does not apply to contributions under a tax-exempt organization section 457(b) plan.

FF—Permitted benefits under a qualified small employer health reimbursement arrangement

GG—Income from qualified equity grants under section 83(i)

HH—Aggregate deferrals under section 83(i) elections as of the close of the calendar year

II—Medicaid waiver payments excluded from gross income under Notice 2014-7.

Box 13. If the "Retirement plan" box is checked, special limits may apply to the amount of traditional IRA contributions you may deduct. See Pub. 590-A.

Box 14. Employers may use this box to report information such as state disability insurance taxes withheld, union dues, uniform payments, health insurance premiums deducted, nontaxable income, educational assistance payments, or a member of the clergy's parsonage allowance and utilities. Railroad employers use this box to report railroad retirement (RRTA) compensation, Tier 1 tax, Tier 2 tax, Medicare tax, and Additional Medicare Tax. Include tips reported by the employee to the employer in railroad retirement (RRTA) compensation.

Note: Keep **Copy C** of Form W-2 for at least 3 years after the due date for filing your income tax return. However, to help **protect your social security benefits**, keep **Copy C** until you begin receiving social security benefits, just in case there is a question about your work record and/or earnings in a particular year.

CALIFORNIA – NOTICE TO EMPLOYEES

Based on your annual earnings, you may be eligible for the following assistance:

Voluntary Income Tax Assistance (VITA) Program – VITA is a free basic income tax return preparation program, for federal and state personal income tax returns, managed by the Internal Revenue Service and operated by Internal Revenue Service partners and trained volunteers.

Federal Earned Income Tax Credit (Federal EITC) – The Federal EITC is a refundable credit for low-income working individuals and families. The Federal EITC will not impact certain public assistance benefits. In addition, Federal EITC payments are typically NOT used to determine eligibility for the following:

- (A) Medicaid. (B) Supplemental Security Income. (C) Supplemental Nutrition Assistance Program.
- (D) Low-income housing. (E) Temporary Assistance for Needy Families payments.

To receive the Federal EITC, you must file a federal tax return and fill out the EITC form, which can be found in the Federal Income Tax Return Booklet. For additional information on your eligibility to receive the Federal EITC and other federal antipoverty tax credits, visit www.irs.gov.

California Earned Income Tax Credit (California EITC) and Young Child Tax Credit (YCTC) – The California EITC and YCTC are refundable credits for low-income working individuals and families. The California EITC and YCTC are similar to the Federal EITC and will not impact certain public assistance benefits.

Foster Youth Tax Credit (FYTC) – The FYTC is a refundable credit for former and current foster youth between 18 and 25 years of age who were in foster care while 13 years of age or older. The FYTC will not impact certain public assistance benefits.

To claim the California EITC, you must file a California Income Tax Return and fill out the California EITC form (Form FTB 3514) and attach it to your tax return. For additional information on the availability of the credit, including eligibility requirements, or form questions, visit www.ftb.ca.gov and enter “CalEITC” in the search box.

You may also be eligible to have both your federal and state tax returns prepared and filed for free using VITA services. For additional information on the free tax filing service, and location and hours of operation, visit www.ftb.ca.gov and enter “VITA” in the search box.

Additionally, you may be eligible to e-file your California return directly with the Franchise Tax Board for free using CalFile. For additional information on CalFile, visit www.ftb.ca.gov and enter “CalFile” in the search box.

COLORADO – NOTICE TO EMPLOYEES

Federal and State Refundable Tax Credits are Available for Working Colorado Individuals and Families

What is a refundable tax credit? - A refundable tax credit puts money back in the pockets of hardworking taxpayers like you. You may be able to claim a credit even if you don't normally file a tax return. If you qualify for a refundable credit, any amount of the credit remaining after reducing the amount of taxes that you may owe to zero is refunded to you.

Earned Income Tax Credits - You may be eligible for refundable tax credits if you earned wages, salaries, tips, or other types of employee pay or you had earnings from self-employment. Generally, eligibility for the Colorado earned income tax credit is based on your eligibility for the federal earned income tax credit. Colorado has expanded eligibility for the Colorado credit for filers who cannot claim the federal credit. You work hard. See if the earned income tax credits can work just as hard for you! Visit Tax.Colorado.gov/ctc-eitc for more information.

Child Tax Credits - You may be eligible to claim these partially refundable credits if you have a social security number or individual taxpayer identification number, have at least one qualifying child who was under age 6 at the end of the year, and are part of a low- or middle-income family. Visit Tax.Colorado.gov/ctc-eitc for more information on eligibility and to see if you qualify!

Family Affordability Tax Credits - You may be eligible to claim these refundable credits if you have a social security number or individual taxpayer identification number, have at least one qualifying child who was under age 17 at the end of the year, and are part of a low- or middle-income family. Visit Tax.Colorado.gov/ctc-eitc for more information on eligibility and to see if your family qualifies!

How to claim the Earned Income Credits, Child Tax Credits, and Family Affordability Tax Credits - To claim the earned income tax credits, child tax credits, or family affordability tax credit, file a federal and state return! Visit Tax.Colorado.gov/ctc-eitc for more details on requirements for and help with filing.

Free Income Tax Filing Help - Qualifying taxpayers may be able to file their taxes for free by using the IRS's Volunteer Income Tax Assistance (VITA) and Tax Counseling for the Elderly (TCE) programs. Colorado residents can file their state income taxes on Revenue Online. More information about these resources can be found at Tax.Colorado.gov/ctc-eitc.

ILLINOIS – NOTICE TO EMPLOYEES

New for tax year 2024, the Illinois Earned Income Tax Credit has been expanded to include taxpayers:

- **ages 18+** (with or without qualifying child)
- **ages 65+** (without qualifying child)
- **with IRS-issued Individual Taxpayer Identification Number (ITIN)**

What is the Illinois Earned Income Tax Credit?

The Illinois Earned Income Tax Credit (EITC) is a **benefit of up to \$1,566** for working people with low to moderate earned income that reduces the amount of Illinois income tax owed and can result in a refund. To qualify, you must meet certain requirements and file an Illinois individual income tax return, even if you do not owe any tax or are not required to file.

You qualify if you

- worked and earned income in 2024 under \$66,819 (income amount is dependent upon filing status and number of qualifying children).
- have investment income of \$11,600 or less.
- have a valid Social Security number or ITIN by the due date of your 2024 return (including extensions).
- are at least age 18 by the end of 2024.
- are a U.S. citizen or a resident alien all year.
- file an Illinois income tax return.

You may qualify for the Illinois EITC even if you did not qualify for the federal EITC!

Learn more

Visit tax.illinois.gov/EITC or ask your tax professional.

Louisiana – Notice to Employees of Federal Earned Income Tax Credit (EIC)

If you make \$60,000* or less, your employer should notify you at the time of hiring of the potential availability of Earned Income Tax Credits. Earned Income Tax Credits are reductions in federal income tax liability for which you may be eligible if you meet certain requirements. Additional information and forms for these programs can be obtained from your employer or the Internal Revenue Service.

*Earned Income and adjusted gross income (AGI) must each be less than:

- \$59,899 (\$66,819 married filing jointly) with three or more qualifying children
- \$55,768 (\$62,688 married filing jointly) with two qualifying children
- \$49,084 (\$56,004 married filing jointly) with one qualifying child
- \$18,591 (\$25,511 married filing jointly) with no qualifying children

You may claim the Earned Income Credit on Form 1040 and add Schedule EIC if you have children.

If you need more information regarding the EITC or to check on updates, you should contact the IRS at 1-800-829-1040 or visit the IRS Website at www.irs.gov.

Additional EITC resources are also available at the IRS EITC Home page:

<https://www.irs.gov/credits-deductions/individuals/earned-income-tax-credit-eitc>

IMPORTANT NOTICE TO MARYLAND EMPLOYEES

Did you know that federal and Maryland earned income tax credits are available to certain low-income individuals and families?

These credits can reduce the amount of income tax you owe or increase your income tax refund; and you may qualify to receive some of these credits even if you did not earn enough income to be required to file a tax return.

2024 Maryland Earned Income Tax Credit (EITC)

Maryland's EITC is a tax credit for certain taxpayers who have income and have worked. The state EITC reduces the amount of Maryland tax you owe. The local EITC reduces the amount of county tax you owe. Some taxpayers may even qualify for a refundable Maryland EITC. Refundable means that any amount of the credit beyond your tax liability will be refunded directly to you.

Most taxpayers who are eligible and file for a federal EITC can receive the Maryland state and local EITC. Taxpayers who do not qualify for the federal EITC because they do not have a social security number still qualify for the Maryland EITC if they have an ITIN. The allowable Maryland credit is up to one-half of the federal credit. To be eligible for the federal and Maryland EITC, your federal adjusted gross income and your earned income must be less than the following:

Children or Relatives Claimed	Filing as Single, Head of Household, or Widowed	Filed as Married Filing Jointly
Zero	\$18,591	\$25,511
One	\$49,084	\$56,004
Two	\$55,768	\$62,688
Three	\$59,899	\$66,819

Generally, to receive the Maryland EITC, you must be eligible for the federal credit. However, if you do not meet the minimum age requirement under the federal credit and are otherwise eligible for the federal credit for those without a qualifying child, or if you are otherwise eligible for the federal credit but do not have a social security number (SSN), you may claim the state earned income tax credit (calculate federal earned income credit disregarding the minimum age or SSN requirement). If your income is less than the amounts shown in this notice, visit the Internal Revenue Service Web site at [irs.gov](https://www.irs.gov), or contact a tax advisor, to learn if you meet the other requirements. You also may be entitled to a refundable Maryland EITC and a local EITC.

If you are a part-year resident, you may be entitled to a prorated share of the credit, if you have Maryland income. Nonresidents are not eligible for the Maryland credit.

For more information about the Maryland EITC, visit our Web site at [marylandtaxes.gov](https://www.marylandtaxes.gov) or call 1- 800- MD-TAXES (1-800-638-2937) or from Central Maryland 410-260-7980.

2024 Federal Earned Income Tax Credit (EITC)

For more information about the federal EITC, visit:

<https://www.irs.gov/credits-deductions/individuals/earned-income-tax-credit-eitc>
or call the IRS at 1-800-829-1040.

NEW JERSEY – NOTICE TO EMPLOYEES

Many New Jersey Taxpayers Are Eligible For the 2024 Earned Income Tax Credit

New Jersey's Earned Income Tax Credit can reduce the amount of taxes owed by low- and moderate-income workers or increase their income tax refunds. The New Jersey credit is in addition to any federal Earned Income Tax Credit that you may receive.

Everyone who applies and qualifies for the federal credit is eligible for the New Jersey Earned Income Tax Credit (NJEITC). In addition, New Jerseyans who are at least 18 and who cannot claim a qualifying child are eligible for the NJEITC even if they are not eligible for the federal credit due to age limits.

To get the NJEITC, **you must file a New Jersey Resident Income Tax return**, even if your income is below New Jersey's minimum filing threshold amount. To be eligible, you also must:

- Claim and qualify for a 2024 federal Earned Income Tax Credit, or be at least 18 years old and meet all the federal criteria for a credit except age limits;
- Be a resident of this state for at least some of the tax year who worked or earned income;
- Have a qualifying child and/or be at least 18 years old;
- Meet the income limits for your filing status; and
- Have a valid Social Security number. Your spouse and any qualifying child you list on your tax return also must have a valid Social Security number.

For 2024, the NJEITC is equal to 40% of the federal Earned Income Tax Credit. So, if your federal credit is \$4,000, your NJEITC will be \$1,600. If you lived in New Jersey for only part of 2024, your NJEITC will be based on the number of months you were a New Jersey resident. You can count any month in the calculation for a credit in which you had New Jersey residency for at least 15 days.

For information about the NJEITC and federal Earned Income Tax Credit:

- NJ online: eitc.nj.gov
- NJ by phone: (609) 943-5000
- IRS online: [irs.gov/credits-deductions/individuals/earned-income-tax-credit-eitc](https://www.irs.gov/credits-deductions/individuals/earned-income-tax-credit-eitc)
- IRS by phone: 1-800-829-1040

OREGON – NOTICE TO EMPLOYEES

Hundreds of thousands of Oregonians are eligible for the Earned Income Tax Credit but don't know it – they could be missing out on a tax credit of up to \$7,830.

Do I qualify for this tax credit?

If your family income was less than \$66,819 in 2024, you may be able to get this refund.

For specifics, check out the federal limits on EITC for tax year 2024:

Children or Relatives Claimed	Maximum AGI (filing as Single, Head of Household, Widowed or Married Filing Separately)	Maximum AGI (filing as Married Filing Jointly)	Maximum Credit
Zero	\$18,591	\$25,511	\$632
One	\$49,084	\$56,004	\$4,213
Two	\$55,768	\$62,688	\$6,960
Three	\$59,899	\$66,819	\$7,830

** Investment income must be \$11,600 or less for 2024.

What if I didn't make much money last year – do I still need to file taxes?

Even if you're not required to file taxes based on your income level, you may be able to get a refund on taxes you paid during the year or through credits such as the Earned Income Tax Credit!

IRS information: <https://www.irs.gov/credits-deductions/individuals/earned-income-tax-credit>

Oregon Department of Revenue: <https://www.oregon.gov/DOR/programs/individuals/Pages/credits.aspx>

NOTE: This information is intended to provide generalized financial information designed to educate a broad segment of the public; it does not give personalized tax, investment, legal, or other business and professional advice.

PHILADELPHIA – NOTICE TO EMPLOYEES

GET UP TO \$7,830 BACK WITH THE 2024 FEDERAL EARNED INCOME TAX CREDIT (EITC)

You could qualify to receive an EITC if:

- You (and your spouse, if filing a joint return) have a valid Social Security number (SSN).
- Your earned income in 2024 was \$66,819 or less.
- You are 25 to 65 years of age **OR** have a qualifying child.

2024 Income Eligibility Based on Filing Status

# Qualifying Children	Single	Married (Filing Jointly)	Maximum Benefit
3 or more	\$59,899	\$66,819	\$7,830
2	\$55,768	\$62,688	\$6,960
1	\$49,084	\$56,004	\$4,213
None	\$18,591	\$25,511	\$632

EITC is a federal tax refund for low-to-moderate-income individuals and families that meet certain eligibility requirements.

The EITC is not a City of Philadelphia program, but because it offers refunds for so many Philadelphians, the City is helping to raise awareness.

Yet, four out of five people who could receive a refund did not apply last year. Over \$100 million is left on the table every year. It's worthwhile to apply—**the average refund is about \$2,200**. If this is your first time filing for EITC, you can get refunds for previous tax years.

File for FREE! Skip the tax prep services that charge up to 40% of your refund. Claim your EITC for FREE by filing your federal tax return online.

Get started online at: www.myfreetaxes.com

THE DEADLINE TO FILE IS APRIL 15.

TEXAS – NOTICE TO EMPLOYEES

If you work and your family earned less than \$66,819 in 2024, you may qualify for a refundable income tax credit.

You may qualify for the Earned Income Tax Credit (EITC) if you worked full-time or part-time in 2024 and you had an annual family income of less than:

- \$66,819 with three or more qualifying children;
- \$62,688 with two qualifying children;
- \$56,004 with one qualifying child; or
- \$25,511 with no qualifying children.

For more information about the EITC, visit www.irs.gov/eitc