

b Employer identification number (EIN)		52-2010575		12a See instructions for box 12		1 Wages, tips, other compensation		2 Federal income tax withheld	
c Employer's name, address, and ZIP code		TEKSYSTEMS, INC.		12b \$		104720.00		16651.08	
7437 RACE ROAD		HANOVER, MD 21076		12c \$		3 Social security wages		4 Social security tax withheld	
e Employee's first name and initial		Last name		12d \$		5 Medicare wages and tips		6 Medicare tax withheld	
SAI KIRAN CHINTA		1 of 1		12e \$		7 Social security tips		8 Allocated tips	
7305 HAGEN CT, APT 1511		CHARLOTTE, NC 28262		This information is being furnished to the Internal Revenue Service.		9 Verification Code		10 Dependent care benefits	
Import Code: MXNF6ZA9				a Employee's social security number		11 Nonqualified plans		13 Statutory employee Retirement plan Third-party sick pay	
f Employee's address and ZIP code				850-04-4973		14 Other			
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			
NC	600210098	104720.00	5413.00						

Form **W-2 Wage and Tax Statement 2017** Department of the Treasury-Internal Revenue Service OMB # 1545-0008 **Copy B To Be Filed With Employee's FEDERAL Tax Return**

b Employer identification number (EIN)		52-2010575		12a See instructions for box 12		1 Wages, tips, other compensation		2 Federal income tax withheld	
c Employer's name, address, and ZIP code		TEKSYSTEMS, INC.		12b \$		104720.00		16651.08	
7437 RACE ROAD		HANOVER, MD 21076		12c \$		3 Social security wages		4 Social security tax withheld	
e Employee's first name and initial		Last name		12d \$		5 Medicare wages and tips		6 Medicare tax withheld	
SAI KIRAN CHINTA		1 of 1		12e \$		7 Social security tips		8 Allocated tips	
7305 HAGEN CT, APT 1511		CHARLOTTE, NC 28262		This information is being furnished to the Internal Revenue Service.		9 Verification Code		10 Dependent care benefits	
Import Code: MXNF6ZA9				a Employee's social security number		11 Nonqualified plans		13 Statutory employee Retirement plan Third-party sick pay	
f Employee's address and ZIP code				850-04-4973		14 Other			
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			
NC	600210098	104720.00	5413.00						

Form **W-2 Wage and Tax Statement 2017** Department of the Treasury-Internal Revenue Service OMB # 1545-0008 **Copy 2 To Be Filed With Employee's STATE, CITY or LOCAL Income Tax Return**

b Employer identification number (EIN)		52-2010575		12a See instructions for box 12		1 Wages, tips, other compensation		2 Federal income tax withheld	
c Employer's name, address, and ZIP code		TEKSYSTEMS, INC.		12b \$		104720.00		16651.08	
7437 RACE ROAD		HANOVER, MD 21076		12c \$		3 Social security wages		4 Social security tax withheld	
e Employee's first name and initial		Last name		12d \$		5 Medicare wages and tips		6 Medicare tax withheld	
SAI KIRAN CHINTA		1 of 1		12e \$		7 Social security tips		8 Allocated tips	
7305 HAGEN CT, APT 1511		CHARLOTTE, NC 28262		This information is being furnished to the Internal Revenue Service.		9 Verification Code		10 Dependent care benefits	
Import Code: MXNF6ZA9				a Employee's social security number		11 Nonqualified plans		13 Statutory employee Retirement plan Third-party sick pay	
f Employee's address and ZIP code				850-04-4973		14 Other			
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			
NC	600210098	104720.00	5413.00						

Form **W-2 Wage and Tax Statement 2017** Department of the Treasury-Internal Revenue Service OMB # 1545-0008 **Copy 2 To Be Filed With Employee's STATE, CITY or LOCAL Income Tax Return**

b Employer identification number (EIN)		52-2010575		12a See instructions for box 12		1 Wages, tips, other compensation		2 Federal income tax withheld	
c Employer's name, address, and ZIP code		TEKSYSTEMS, INC.		12b \$		104720.00		16651.08	
7437 RACE ROAD		HANOVER, MD 21076		12c \$		3 Social security wages		4 Social security tax withheld	
e Employee's first name and initial		Last name		12d \$		5 Medicare wages and tips		6 Medicare tax withheld	
SAI KIRAN CHINTA		1 of 1		12e \$		7 Social security tips		8 Allocated tips	
7305 HAGEN CT, APT 1511		CHARLOTTE, NC 28262		This information is being furnished to the Internal Revenue Service. If you are required to file a tax return, a negligence penalty or other sanction may be imposed on you if this income is taxable and you fail to report it.		9 Verification Code		10 Dependent care benefits	
Import Code: MXNF6ZA9				a Employee's social security number		11 Nonqualified plans		13 Statutory employee Retirement plan Third-party sick pay	
f Employee's address and ZIP code				850-04-4973		14 Other			
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			
NC	600210098	104720.00	5413.00						

Form **W-2 Wage and Tax Statement 2017** Department of the Treasury-Internal Revenue Service OMB # 1545-0008 **Copy C for Employee's Records (See Notice to Employee on back.)**

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 credit (EIC). You may be able to take the EIC for 2017 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 EIC if your investment income is more than the specified amount for 2017 or if income is earned for services provided while you were an inmate at a penal institution. For 2017 income limits and more information, visit www.irs.gov/eitc. Also see Pub. 596, Earned Income Credit. **Any EIC that is more than your tax liability is refunded to you, but only if you file a tax return.**

Clergy and religious workers. If you aren't subject to social security and Medicare taxes, see Pub. 517, Social Security and Other Information for Members of the Clergy and Religious Workers.

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 Social Security Administration (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 1-800-772-1213. You also may visit the SSA 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 2017 and more than \$7,886.40 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. If you had more than one railroad employer and more than \$4,630.50 in Tier 2 RRTA tax was withheld, you also may be able to claim a credit. See your Form 1040 or Form 1040A instructions and Pub. 505, Tax Withholding and Estimated Tax.

Instructions for Employee

However, if you were at least age 50 in 2017, your employer may have allowed an additional deferral of up to \$6,000 (\$3,000 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 "Wages, Salaries, Tips, etc." line instructions for Form 1040.

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. See "Other Taxes" in the Form 1040 instructions.

B- Uncollected Medicare tax on tips. Include this tax on Form 1040. See "Other Taxes" in the Form 1040 instructions.

C- Taxable cost of group-term life insurance over \$50,000 (included in boxes 1, 3 (up to 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.

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 "Adjusted Gross Income" in the Form 1040 instructions for how to deduct.

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

K- 20% excise tax on excess golden parachute payments. See "Other Taxes" in 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 "Other Taxes" in the Form 1040 instructions.

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

Instructions for Employee

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, Additional Medicare Tax. 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 boxes 1, 3, 5, or 7. For information on how to report tips on your tax return, see your Form 1040 instructions.

You must file Form 4137, Social Security and Medicare Tax on Unreported Tip Income, with your income tax return to report at least the allocated tip amount unless you can prove 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. On Form 4137 you will calculate the social security and Medicare tax owed on the allocated tips shown on your Form(s) W-2 that you must report as income and on other tips you did not report to your employer. By filing Form 4137, your social security tips will be credited to your social security record (used to figure your benefits).

Box 9. If you are e-filing and if there is a code in this box, enter it when prompted by your software. This code assists the IRS in validating the W-2 data submitted with your return. The code is not entered on paper-filed returns.

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 \$5,000 is also included in box 1. Complete Form 2441, Child and Dependent Care Expenses, to compute any taxable and nontaxable amounts.

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 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 should not 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 \$18,000 (\$12,500 if you only have SIMPLE plans; \$21,000 for section 403(b) plans if you qualify for the 15-year rule explained in Pub. 571). Deferrals under code G are limited to \$18,000. Deferrals under code H are limited to \$7,000.

P- Excludable moving expense reimbursements paid directly to employee (not included in boxes 1, 3, or 5)

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

R- Employer contributions to your Archer MSA. Report on Form 8853, Archer MSAs and Long-Term Care Insurance Contracts.

S- Employee salary reduction contributions under a section 408(p) SIMPLE plan (not included in box 1)

T- Adoption benefits (not included in box 1). Complete Form 8839, Qualified Adoption Expenses, to compute any taxable and nontaxable amounts.

V- Income from exercise of nonstatutory stock option(s) (included in boxes 1, 3 (up to social security wage base), and 5). See Pub. 525, Taxable and Nontaxable Income, 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, Health Savings Accounts (HSAs).

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 "Other Taxes" in 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.

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, Contributions to Individual Retirement Arrangements (IRAs).

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

For the 2017 tax year, this credit is available to California households with adjusted gross incomes of up to \$15,008 if there are no qualifying children, up to \$22,322 if there is one qualifying child, up to \$22,309 if there are two qualifying children, and up to \$22,302 if there are three or more qualifying children.

You qualify for Cal EITC for the 2017 tax year if:

- You have wages, self-employment income and adjusted gross income within certain limits, **AND**
- You, your spouse, and any qualifying children each have a Social Security Number issued by the Social Security Administration that is valid for employment, **AND**
- You do not use the “married/RDP filing separately” filing status, **AND**
- You lived in California for more than half the tax year.

Qualifications & Descriptions

Earned Income: Eligible sources of earned income from:

- W-2 wages. • Self-employment • Salaries, tips. • Other employee compensation subject to California withholding.

Note: The 2017 tax year is the first time self-employment income can be used to qualify for CalEITC.

Maximum Income Limit: Both your adjusted gross income and earned income (defined above) may be up to:

- \$15,008 if there are **no** qualifying children. • \$22,322 if there is **one** qualifying child. • \$22,309 if there are **two or more** qualifying children.
- \$22,302 if there are **three or more** qualifying children.

Your investment income, such as interest, dividends, royalties, and capital gains cannot exceed \$3,561 for the entire tax year.

Filing Status: You may file as:

- Single. • Married/Registered Domestic Partner (RDP) filing jointly. • Head of Household (HOH).

Note: Married/RDP Filing Separately status may not be used.

Qualifying Child: Your qualifying child must meet three criteria:

- **Relationship** - Is the taxpayer’s child, stepchild (whether by blood or adoption), foster child, sibling or stepsibling, or a descendant of any of them.
- **Residence** - Had the same principal residence as the taxpayer in California for more than half the tax year. Certain exceptions apply.
- **Age** - Child must be younger than the taxpayer and either a) under the age of 19 at the end of the tax year, or b) under the age of 24 if a full-time student for at least five months of the year. A permanently and totally disabled child may be included at any age.

The child only qualifies for one return. If the child can be claimed by more than one taxpayer, the child’s qualification goes to:

- The parent.
 - If more than 1 taxpayer is the child’s parent, the parent with whom the child lived for the longest time during the year, or if the time was equal, the parent with the highest adjusted gross income (AGI).
 - If no eligible parent claims the child, the individual claiming the child, if the individual’s AGI exceeds the AGI of any parent eligible to claim the child.
- If no taxpayer is the child’s parent, the taxpayer with the highest AGI.

Residency: Your principal residence must be in California for more than half the tax year.

Age: If you do not have a qualifying child, you (or your spouse if you file a joint return) must be between 25 and 65 years old at the end of the tax year.

Important Notice to New Jersey Residents

Many New Jersey Taxpayers Are Eligible For 2017 Earned Income Tax Credits

Both a federal and a New Jersey credit (NJEITC) are available.

Like the federal credit, the NJEITC can reduce the amount of tax you owe or increase the size of your refund check.

Most workers who are eligible for the federal credit also qualify for the NJEITC. **To receive the NJEITC, you must apply and qualify for the federal credit and then file a New Jersey Resident Income Tax return, even if your income is below New Jersey’s minimum filing threshold.** You cannot qualify for the NJEITC if you and your spouse or civil union partner file separate Income Tax returns.

See information below on how to contact the Internal Revenue Service about applying for the federal credit.

The amount of your NJEITC is a percentage of your federal Earned Income Tax Credit. This year, the NJEITC amount is equal to 35 percent of the federal credit. So if your federal Earned Income Tax Credit is \$4,000, your NJEITC will be \$1,400.

If you lived in New Jersey for only part of 2017, your NJEITC will be based on the number of months you were a New Jersey resident. For this calculation, 15 days or more is a month.

For more information about the NJEITC:

- Visit the Division of Taxation’s website: www.njtaxation.org;
- Listen to recorded information or order forms by calling the Division’s Automated Tax Information System from a Touch-tone phone: 1-800-323-4400 (within NJ, NY, PA, DE, MD) or (609) 826-4400;
- Call the New Jersey Division of Taxation at (609) 292-6400. We are available Monday, 8:30 a.m. to 5:30 p.m. and Tuesday through Friday, 8:30 a.m. to 4:30 p.m., except State holidays.

2017 Federal Earned Income Tax Credit

For more information about the federal Earned Income Tax Credit, visit: www.irs.gov/credits-deductions or call the IRS at 1-800-829-1040.

TEXAS – NOTICE TO EMPLOYEES

Was your family's income less than \$53,930 in 2017? You may qualify to get money back from the IRS.

The Earned Income Tax Credit (EITC) is a refundable credit for qualified taxpayers – even if you don't owe any taxes! Each year, EITC brings more than a billion federal income tax dollars back home and into Texans' pockets.

You may qualify if your family income in 2017 was less than:

- \$53,930 with three or more qualifying children;
- \$50,597 with two qualifying children;
- \$45,207 with one qualifying child; or
- \$20,600 with no qualifying children.

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

DON'T SHORTCHANGE YOUR FAMILY!

ILLINOIS – NOTICE TO EMPLOYEES

TAX SEASON IS HERE

You May Qualify for the Earned Income Tax Credit (EITC), the Tax Break for Hardworking People!

What is it worth? If you worked in 2017, you could be eligible to claim the EITC! Last year, more than 27 million eligible workers and families received over \$67 billion through the EITC.

Maximum EITC Amount - Qualifying Children Claimed:

Zero - \$510 One - \$3,400 Two - \$5,616 Three or more - \$6,318

How do I know if I qualify for the EITC?

- You must have received "earned income" in 2017 to qualify - that includes wages reported on Form W-2 or self-employment reported on Form 1099-MISC or other earnings.
- If you were raising children in 2017, there are special rules to determine which children qualify for the credit.
- All household members who are going to file or be claimed must have a Social Security number.
- Investment income must have been \$3,450 or less for the year.
- There are other qualifications detailed on the IRS website; please visit www.irs.gov/eitc.
- Earned income and adjusted gross income (AGI) must each be less than:

If filing Single, Head of Household or Widowed

Zero - \$15,010 One - \$39,617 Two - \$45,007 Three or more - \$48,340

If filing Married Filing Jointly

Zero - \$20,600 One - \$45,207 Two - \$50,597 Three or more - \$53,930

If you worked in the last 3 years and you did not claim the EITC in those years but were eligible, you can still apply for EITC benefits by filing an amended tax return.

How do I claim the EITC? You can only get the EITC if you file your federal income tax return. You can claim it even if you do not owe federal income taxes, so make sure you file!

Illinois also has a State EITC! Illinois residents who claim the federal EITC may also get a State EITC which can be worth up to \$885! The State EITC is worth 14 percent of the federal EITC and is fully refundable.

Need help filing your taxes? There are programs throughout Illinois where families with incomes under \$55,000 and individuals with incomes under \$30,000 can get free electronic tax preparation and access to financial services.

- Call 312-252-0280 (Option 1 for Spanish, Option 2 for English) or visit www.economicprogress.org
- Call 312-409-4719 or 312-409-4318 (Spanish) or visit www.goladderup.org
- You may also call the IRS at 800-829-1040 or 800-829-4059 (TDD)

Note EITC payments will not affect any DHS benefits you are currently receiving.

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

If you make \$48,000* or less, your employer should notify you at the time of hiring of the potential availability of Earned Income Tax Credits or Advance Earned Income 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:

- \$48,340 (\$53,930 married filing jointly) with three or more qualifying children
- \$44,007 (\$50,597 married filing jointly) with two qualifying children
- \$39,617 (\$45,207 married filing jointly) with one qualifying child
- \$15,010 (\$20,600 married filing jointly) with no qualifying children

Advance Payments of EITC Eliminated

Effective December 31, 2010, Advanced Federal Earned Income Tax Credit (AEITC) became unavailable to workers.

The Education Jobs and Medicaid Assistance Act of 2010 signed into law August 10, 2010 repealed the Advance EITC. It will not be available to workers after December 31, 2010.

Individuals who received Advance EITC in any prior tax year should have filed a tax return to report the payments even if they owed no tax or did not get a refund.

Advance EITC, also known as AEITC, allowed certain workers to receive EITC in installments throughout the year, instead of a lump sum during the following filing season. To qualify for Advance EITC, an individual must have had at least one qualifying child. The amount of Advance EITC was limited to 60 percent of the maximum credit payable for a worker with one qualifying child.

If you need more information regarding the EITC or prior Advanced EITC received, 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.eitc.irs.gov/EITC-Central/abouteitc/ranges>.

Visit the IRS on the Web at www.irs.gov or call toll-free at 1-800-829-1040.

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.

2017 Maryland Earned Income Tax Credit (EITC)

Maryland's EITC is a 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.

Most taxpayers who are eligible and file for a federal EITC can receive the Maryland state and local EITC. 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:

- \$48,340 (\$53,930 married filing jointly) with three or more qualifying children
- \$45,007 (\$50,597 married filing jointly) with two qualifying children
- \$39,617 (\$45,207 married filing jointly) with one qualifying child
- \$15,010 (\$20,600 married filing jointly) with no qualifying children

To receive the Maryland EITC, you must be eligible for the federal credit. If your income is less than the amounts shown in this notice, visit the Internal Revenue Service Web site at www.irs.gov, or contact your tax advisor, to learn if you meet the other requirements. You also may be entitled to a refundable Maryland EITC and to 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. As of 2017, nonresidents are no longer eligible for the Maryland credit.

For more information about the Maryland EITC, visit our Web site at www.marylandtaxes.gov or call 1-800-MDTAXES (1-800-638-2937) or from Central Maryland 410-260-7980. You must have a valid Social Security number and file a tax return to claim this credit.

Reminder: Legally married same-sex couples must file as married filing jointly or married filing separately for tax year 2017. Employees wishing to adjust their withholding to reflect married status should complete a new Maryland Form MW507, as well as federal Form W-4.

Recordatorio: Parejas del mismo sexo legalmente casadas deberán presentar la declaración de impuestos como casado en conjunto o casado pero realizando la presentación separado para el año tributario 2017. Empleados que deseen ajustar la retención de impuestos con su empleador para reflejar el estado civil como casado, deberán completar una nueva forma de Maryland MW507 así como la forma federal W-4.

2017 Federal Earned Income Tax Credit (EITC)

For more information about the federal EITC,
visit: www.irs.gov/individuals or call the IRS at 1-800-829-1040.

OREGON – NOTICE TO EMPLOYEES

Employees may be eligible for the **Earned Income Tax Credit** (EITC or EIC), a benefit for working people with low to moderate income, particularly those with children. EITC reduces the amount of tax owed and may provide a refund.

Visit these websites for additional information about how to qualify:

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

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

PHILADELPHIA – NOTICE TO EMPLOYEES

GET UP TO \$6,318 BACK WITH THE 2017 FEDERAL EARNED INCOME TAX CREDIT (EITC)

EITC is a federal tax refund for working people and families that meet certain eligibility requirements. If this is your first time filing for EITC, you can get refunds for 2014, 2015, and 2016. The average federal tax refund available in Philadelphia is \$2,500 per year.

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 2017 earned income is within the limits.
- You are 25 to 65 years of age **OR**
- You have a qualifying child.

2017 Income Eligibility Based on Filing Status

# Qualifying Children	Single	Married (Filing Jointly)	Maximum Benefit
3 or more	\$48,340	\$53,930	\$6,318
2	\$45,007	\$50,597	\$5,616
1	\$39,617	\$45,207	\$3,400
None	\$15,010	\$20,600	\$510

It's easy and FREE.

Skip the tax prep services that charge up to 40 percent of your refund. Claim your EITC for FREE by filing your federal tax return with the City of Philadelphia's FREE, IRS-certified tax preparers.

Text "FILE" to 99000 or visit www.YouEarnedItPhilly.com.

Get a text message on your phone or visit our website to find locations of FREE tax preparers near you. Get back the full amount of your refund—you've earned it.

Español, Việt, Русский, français, 繁體中文, বাংলা, Português, and 한국어.

The deadline to file is April 17!

»»»»» TO MAKE AN APPOINTMENT, VISIT HRBLOCK.COM OR CALL 1-800-HRBLOCK. <<<<<<

..... YOU COULD GET A
REFUND ADVANCE*
OF UP TO \$ **3000** THE DAY YOU FILE.
JAN. 5 - FEB. 28 | 0% INTEREST LOAN

*This is an optional tax refund-related loan from Boff Federal Bank, Member FDIC; it is not your tax refund. Loans are offered in amounts of \$500, \$750, \$1250 or \$3000. Approval and loan amount based on expected refund amount, ID verification, eligibility criteria, and underwriting. If approved, funds will be loaded on a prepaid card and the loan amount will be deducted from your tax refund, reducing the amount that is paid directly to you. Tax returns may be e-filed without applying for this loan. Fees for other optional products or product features may apply. Limited time offer. Available at participating locations. Not offered in Puerto Rico. HRB Maine License No.: FRA2. See hrblock.com/refundadvance for details.

..... WE'LL PREPARE & FILE YOUR
FEDERAL 1040EZ
FOR **FREE** **JAN. 5 - FEB. 28**

Valid for 2017 personal income tax return only. Return must be filed January 5 - February 28, 2018 at participating offices to qualify. Type of federal return filed is based on your personal tax situation and IRS rules. Form 1040EZ is generally used by single/married taxpayers with taxable income under \$100,000, no dependents, no itemized deductions, and certain types of income (including wages, salaries, tips, some scholarships/grants, and unemployment compensation). Additional fees apply for Earned Income Credit and certain other additional forms, for state and local returns, and if you select other products and services. Visit hrblock.com/ez to find the nearest participating office or to make an appointment.

\$20 OFF
TAX PREP FEES.
New clients only.

CODE:

Valid at participating U.S. offices for an original 2017 personal income tax return for new clients only. Discount may not be used for Form 1040EZ or combined with any other offer or promotion. Void if transferred and where prohibited. Coupon must be presented prior to completion of initial tax office interview. A new client is an individual who did not use H&R Block office services to prepare his or her 2016 tax return. No cash value. Expires April 10, 2018. OBTP#B13696 ©2017 HRB Tax Group, Inc

**H&R
BLOCK**