

Tax Credit Alliance of Nebraska provides free tax credit clinics and prepares for free federal and state income taxes for underserved populations. We are sponsored by the Internal Revenue Service and a member of the University of Nebraska-Lincoln's Center on Children, Families, and the Law.

Lincoln VITA, a member of the Tax Credit Alliance of Nebraska, is volunteer-based and provides free tax preparation to individuals and families with low-to-moderate income, non-filing families with children, persons with disabilities, individuals who speak English as an additional language, students, and older adults in our community. A free service, we assist individuals and families in receiving all their qualifying tax credits when filing.

For more information or schedule an appointment:

Call | (402) 472-0857

Email | vita@unl.edu

Visit | vita.unl.edu

Follow us!



@TCANvita



Tax Credit Alliance

O F N E B R A S K A

Are you receiving all of your money?

- ✓ Child Tax Credits
- ✓ Earned Income Credits
- ✓ Child and Dependent Credits
- ✓ Education Credits
- ✓ Nebraska Property Tax Credits

**Free income tax preparation.
File today with VITA.**



**CENTER ON CHILDREN,
FAMILIES, AND THE LAW**

Credits	Eligibility	Payment
<p>Child Tax Credit</p>	<ul style="list-style-type: none"> • U.S. citizen, U.S. National, or Resident Alien • Child must be your dependent under the age of 17 • Child did not provide over half of your support • Child lived with you more than 6 months • Child has a valid SSN prior to the date of the return 	<ul style="list-style-type: none"> • Non-refundable credit up to \$2,000 per child for those with federal tax liability <p>Additional Child Tax Credit (ACTC)</p> <ul style="list-style-type: none"> • A refundable credit, limited to \$1,500 per child • Must have \$2,500+ of taxable earned income if you have more than one child • May qualify for ACTC regardless of income with three or more children
<p>Credit for Other Dependent</p>	<ul style="list-style-type: none"> • Child without a SSN who does not qualify for the child tax credit • Child who is 17+ or a qualifying adult dependent • U.S. citizen, U.S. National, or Resident Alien • Qualifying relatives with SSN, ITIN, or ATIN prior to return date 	<ul style="list-style-type: none"> • Non-refundable credit of \$500 for other dependents
<p>Earned Income Credit</p>	<ul style="list-style-type: none"> • Worked & earned income under \$59,187 • Investment income below \$10,300 in tax year 2022 • Valid SSN by the due date of your return (includes extensions) • U.S. citizen or a resident alien all year • Did not file Form 2555 (related to foreign earned income) 	<ul style="list-style-type: none"> • Refundable credit and must have earned income to qualify <p>Maximum Credit Amounts</p> <ul style="list-style-type: none"> • No qualifying children: \$560 • One qualifying child: \$3,733, two children: \$6,164, three+ children: \$6,935
<p>Child & Dependent Care Credit</p>	<ul style="list-style-type: none"> • A dependent child under age 13 when expenses were incurred • Any person incapable of “self-care” claimed as a dependent, or who would have been, except for a gross income of \$4,400+ • A spouse not physically or mentally capable of “self-care” • Must have statement with name of provider, address, federal ID number, or valid SSN & phone number 	<ul style="list-style-type: none"> • Non-refundable credit: one child max amount excluded up to \$3,000, two or more dependents, max amount excluded is \$6,000 • Expenses allow taxpayer to look for work, work, or attend college • Expenses include services for the dependent’s well-being & protection • Tuition is not an expense of care. Day-camps qualify, but overnight camps do not
<p>Education Credit</p>	<ul style="list-style-type: none"> • Attend an approved post-secondary education institution • Working toward a degree or certification • Qualifying tuition and fees • Form 1098-T 	<p>American Opportunity Credit: Up to \$2,500 credit with maximum \$1,500 non-refundable payment/maximum \$1,000 payment</p> <p>Life-Time Learning Credit: Up to \$2,000 credit per return with non-refundable credit limited to the total of tax paid on taxable income</p>
<p>Retirement Savings Contribution Credit</p>	<ul style="list-style-type: none"> • Contribution or deferral to an IRA or other qualified plan in 2022 • AGI ≤ \$34k Single, ≤ \$51k Head of Household, ≤ \$68k Filing Jointly • Born prior to January 2, 2005 • Not a dependent on someone else’s return or full-time student 	<ul style="list-style-type: none"> • Non-refundable credit • Calculated based on income and retirement contributions
<p>Residential Energy Credits</p>	<p>Part I – Residential Clean Energy Act</p> <ul style="list-style-type: none"> • Qualified residential alternative energy equipment <p>Part II – Energy Efficient Home Improvement Credit</p> <ul style="list-style-type: none"> • Qualified energy efficiency home improvements • Energy efficient heating and cooling systems • Made to main home & meets version 6.0 Energy Star program 	<p>Part I: Out of Scope – see a paid professional tax preparer</p> <p>Part II: In Scope</p> <ul style="list-style-type: none"> • A combined credit of \$500 (\$200 for windows) per year for all tax years after 2005 • 50 for any advanced main air circulating fan • \$150 for any natural gas, propane, or oil furnace, or hot water boiler • \$300 for any item of energy-efficient building property
<p>Credits for New Clean Vehicles</p>	<ul style="list-style-type: none"> • Bought a plug-in electric vehicle or fuel cell vehicle in 2023 or after • Bought for your own use primarily in the U.S., not for resale 	<ul style="list-style-type: none"> • May qualify for up to \$7,500 for a new electric vehicle purchased in 2022 or earlier • This is a non-fundable credit; you cannot get back more than what you owe in taxes
<p>Nebraska Property Tax Credit</p>	<ul style="list-style-type: none"> • Must own real estate in NE, e.g., your home, farmland • Must have paid real estate taxes in the year of your tax return • Must file a NE tax return, a NE Property Tax Credit, and Form PTC 	<p>Refundable credit</p> <ul style="list-style-type: none"> • Receive 30% of school district property tax paid • Receive 30% of community college property tax paid

Please visit [irs.gov](https://www.irs.gov) for more details, including additional eligibility requirements.