

1 [Earned Income Tax Credit Program Pre-Certification Requirements.]

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3 **Resolution urging our federal representatives to ensure that eligibility requirements**  
4 **and application procedures for the federal Earned Income Tax Credit remain as**  
5 **streamlined as possible, and supporting efforts to study the feasibility of implementing**  
6 **a local credit for low- and moderate-income working families.**

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8 WHEREAS, The City and County of San Francisco has a responsibility to support low-  
9 and moderate-income working families to achieve economic self-sufficiency and dignity; and

10 WHEREAS, The federal Earned Income Tax Credit (“EITC”) provides tax reductions  
11 and wage supplements for low- and moderate-income working families and has been widely  
12 praised for its success in supporting work and reducing poverty; and,

13 WHEREAS, Approximately 30,000 San Francisco tax payers are currently accessing  
14 the EITC; and

15 WHEREAS, The success of the EITC has lead a number of states to enact state  
16 EITCs, and seventeen states offer state EITCs based on the federal credit; and

17 WHEREAS, Two local governments, Montgomery County, Maryland, and Denver,  
18 Colorado, offer local EITCs, which are supported by business groups as well as social service  
19 advocates; and;

20 WHEREAS, Earlier this year, the Internal Revenue Service (“IRS”) proposed changes  
21 to application procedures for the federal EITC, including requiring many EITC claimants to  
22 pre-certify their eligibility; and,

23 WHEREAS, These pre-certification procedures will impose requirements that many  
24 eligible taxpayers may find impossible to satisfy despite their best efforts, ultimately making it  
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1 more difficult for up to four to five million families nationally, and approximately 20,000 families  
2 in San Francisco, to receive this federal credit; and,

3 WHEREAS, The IRS recently stated that it would allow for public comment on the new  
4 forms and requirements, as it does on a regular basis for all new tax forms; now, therefore, be  
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6 RESOLVED, That the Board of Supervisors of the City and County of San Francisco  
7 does hereby urge our federal representatives to utilize their role as policy makers to ensure  
8 that eligibility requirements and application procedures for the federal Earned Income Tax  
9 Credit remain as streamlined as possible; and be it

10 FURTHER, RESOLVED, That the Board of Supervisors does hereby support a  
11 recommendation urging the IRS to reconsider pre-certification procedures that will prevent  
12 eligible families from accessing the EITC, and, be it

13 FURTHER, RESOLVED, That the Board of Supervisors does hereby support current  
14 efforts by nonprofit, public and private stakeholders to study the feasibility and potential fiscal  
15 impact of implementing a local credit for low- and moderate-income families in San Francisco.

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