

## Who is eligible?

To qualify for the Working Families Tax Credit (WFTC), you must meet all the following criteria for 2024:

- You (or your spouse if applicable) have filed a federal tax return (form 1040 or 1040-SR).
- You (or your spouse if applicable) meet the requirements for the federal Earned Income Tax Credit (EITC), **OR** would meet the requirements for EITC, but filed with an Individual Taxpayer Identification Number (ITIN).
- You (or your spouse if applicable) must be at least 25 and under 65 years of age **OR** have a qualifying child.
- You must have lived in Washington for at least 183 days (more than half the year).
- You (and your spouse if applicable) must have an Adjusted Gross Income (AGI) below the following thresholds:

Adjusted Gross Income (AGI) must be less than		Number of Qualifying Children
Filing Status: Single	Filing Status: Married	
\$18,591	\$25,511	0
\$49,084	\$56,004	1
\$55,768	\$62,688	2
\$59,899	\$66,819	3+

## What do I need?

Please make sure you have the following information before filing the application:

1. **A copy of your complete 2024 federal tax return**, which includes your form 1040 or 1040-SR and all forms and schedules you filed with your 2024 federal income tax return.
  - a. On the application, you will need to provide your wages, salaries, and tips from line 1z and the adjusted gross income (AGI) from line 11.
2. **Legal name, social security number (SSN) or individual taxpayer identification number (ITIN), and dates of birth** for you, your spouse (if applicable), and any qualifying children. If you have applied for an ITIN and have not yet received it, check the box on Question 2 that states “I am currently waiting for an ITIN from the IRS (for myself, my spouse, and/or my child).” Your WFTC application will not be processed until you send the Department a copy of your CP565 to show your valid ITIN has been issued.
3. **Current mailing address and current residential address.** If you use a PO box or private mailbox as a mailing address, you must provide the Department with your current residential address. See “Residency” section for details on what to do if you do not have a residential address.
4. **Your bank routing number and account number** if you are choosing direct deposit.
5. **Applicant signature** (and or your spouse if applicable).

## When do I apply?

Starting Feb. 1, 2025, for 2024.

## How do I apply?

- Online at [WFTC.wa.gov](https://wftc.wa.gov)
- Paper Applications are available:
  - On our website: [WFTC.wa.gov](https://wftc.wa.gov)
  - At a local DOR field office:
    - Bellingham - 1904 Humboldt Street
    - Bothell - 12100 NE 195th St Suite 100
    - Kent - 20819 72nd Ave South Suite 680
    - Port Angeles - 734 E First St Suite B
    - Richland - 1657 Fowler Street
    - Seattle - 2101 4th Ave Suite 1400
    - Spokane - 1330 N Washington Suite 5600
    - Tacoma - 3315 S 23rd St Suite 300
    - Tumwater - 6500 Linderson Way SW
    - Vancouver - 8008 NE 4th Plain Blvd Suite 320
    - Wenatchee - 630 N Chelan Ave Suite B3
    - Yakima - 3703 River Rd Suite 3
- Paper applications can be dropped off at a field office or mailed to:

Washington State Department of Revenue  
Attn: Working Families Tax Credit Division  
PO Box 47468  
Olympia, WA 98504-7468

## A. Your Information

1. Provide your full legal name. Your first name and last name or surname should appear as they do on your social security card or on your ITIN documentation.
2. Provide your full valid "SSN" (Social Security Number) or valid "ITIN" (Individual Taxpayer Identification Number) in the space provided.
  - If you have applied for an ITIN from the IRS and have not yet received it, you may still complete the application. If so, check the box on the application that states, "I am currently waiting for an ITIN from the IRS (for myself, my spouse, and/or my child)." Your WFTC application will not be processed until you send the Department a copy of your CP565 to show your valid ITIN has been issued.
3. Provide your date of birth in the (MM/DD/YYYY) format. For example, if your birthdate is April 15, 1980, you should put 04/15/1980.
4. If you have a Washington state driver's license or ID, provide your Washington state driver's license or State ID number in the box provided.
  - You may still qualify without a Washington state driver's license or State ID. Providing this information will help us expedite the application review process. If you do not have a Washington state driver's license or ID, or are otherwise unable to provide one, check the box stating, "I do not have or do not want to provide a Washington state license or ID number."
5. Provide your current mailing address.

- This mailing address will be used for all correspondence and for the mailing of payments via check or prepaid debit card. If your mailing address changes, it is important you update it right away. You can update it by calling WFTC at 360-763-7300.
- If you have been given permission to receive mail at an organization or friend or relative's address, please be sure to include who the mail is in **care of** on the address line of your application. "Care of" means "via" or "by way of." Also written as "C/O" on mailed items. This addition means that the envelope will be delivered to a caretaker (the organization, friend or relative), who will then deliver it to the intended recipient (you). If the mailing address is not a place you reside, the postal service may not deliver the item without the caretaker being stated in the address.

For example, the address would read like this on a letter:

**[Your name]**  
**C/O [the organization or your friend or relative's name]**  
**123 APPLE WAY**  
**CITY ST 99999-9999**

6. Provide your phone number(s) and email address.

## B. Residency questions

7. If you lived in Washington for at least 183 days (more than half of the year) in 2024, check the "Yes" box. If you did not live in Washington for at least 183 days, check the "No" box. If you checked "No," **stop here**. You are not eligible for the credit.

Note: If you are married filing jointly, only one spouse is required to meet the 183-day residency requirement. The individual that meets the residency requirement must be the primary applicant. The spouse residing outside of the state cannot be the primary applicant.

8. If your mailing address is the same as your current primary residence address, check the "Yes" box. If your mailing address is different from your current primary residence address, check the "No" box. If you answered "Yes," you can move on to Section C.
9. If you answered "No" to question 8, provide your current primary residential address in the space provided. If you provided a PO Box or a private mailbox as your mailing address, you must check "No" for question 8 and provide your primary residential address in the space provided.
  - If you are experiencing homelessness or are otherwise unable to provide a primary residential address, check "No" for question 8 and check the box stating, "I do not have or do not want to provide an address for my primary residence." Please note that the Department may contact you to verify that you meet the residency requirements. If you checked "No" for question 8, you must provide a primary residential address, or check that you are opting out of providing a primary residential address for your application to be complete.

## C. Eligibility questions

10. Check the box that matches the filing status you used to file your 2024 federal income tax return.
11. If you claimed the federal EITC credit in 2024, check the 'Yes' box and skip to question 13. If you did not claim the credit, check the 'No' box and continue to question 12.
  - If you claimed the EITC, there should be a credit amount listed on line 27 of your 1040. If you claimed the EITC with qualifying children, you should also have filed a Schedule EIC.
12. Do you meet ALL the following requirements? If you do, check the 'Yes' box and continue to question 13. If you do not meet the following requirements, check the "No" box. If you check "No" box, [stop here](#). You are not eligible for the credit.

If you do not know if you were eligible, review the requirements below:

- Your Adjusted Gross Income (AGI) from line 11 of your 2024 federal return must be less than:
  - \$18,591 (\$25,511 for married filing jointly) if you did not have a qualifying child,
  - \$49,084 (\$56,004 for married filing jointly) if you had one qualifying child,
  - \$55,768 (\$62,688 for married filing jointly) if you had two qualifying children, or
  - \$59,899 (\$66,819 for married filing jointly) if you had three or more qualifying children.
- If you (or your spouse if applicable) have no qualifying children, you (or your spouse if applicable) must be 25 - 64 years old at the end of 2024.
- If you (or your spouse if applicable) have investment income, it must be less than \$11,600.
- The following situations do NOT apply to you in 2024:
  - You filed a Federal Form 2555, relating to foreign earned income.
  - You (or your spouse if applicable) were claimed as a qualifying child of another person.
  - If you do not have qualifying children, you (or your spouse if applicable) were claimed as a dependent of another person.
  - You (or your spouse if applicable) were treated as a U.S. nonresident alien.
  - You are currently in a disallowance period from claiming the Federal Earned Income Credit (EITC).

## D. Spouse Information

*If you do not have a spouse or domestic partner, skip to section E.*

13. Provide your spouse/domestic partner's legal name. The first name and last name or surname should appear as they do on your spouse's social security card or ITIN documentation.
14. Provide your spouse/domestic partner's valid "SSN" (Social Security Number) or valid "ITIN" (Individual Taxpayer Identification Number) in the space provided.
15. Provide your spouse/domestic partner's date of birth in the (MM/DD/YYYY) format. For example, if their birthdate is April 15, 1980, you should put 04/15/1980.

## E. Information on qualifying children

This section is only for applicants who are claiming qualifying children for the credit. You must provide all the information requested below for your qualifying child(ren). Failure to provide information can result in a delay in processing your application. **A qualifying child can only be claimed on one application by one individual or couple.**

### Who counts as a qualifying child?

A qualifying child must meet the eligibility requirements to be claimed on your application. The child must be related to you, be under a certain age, not file a joint return of their own, and have lived with you for more than half of 2024.

A qualifying child and a dependent claimed on your federal taxes are not the same for the purposes of the WFTC. If you were able to claim an individual as a dependent on your federal taxes, that does not necessarily mean you can claim them as a qualifying child. Please ensure that any child you claim for the WFTC meets the requirements of a qualifying child described below.

### Relationship

A qualifying child must be related to you in some way. They can either be your child or your sibling. For example, a qualifying child can be your own child (including adopted children), stepchild, foster child, or a descendent of one of these, such as a grandchild. A qualifying child may also be your sibling, halfsibling, stepsibling, or descendent of one of these, such as a niece or nephew. You cannot claim your child's spouse as a qualifying child.

### Age

A qualifying child must be under the age 19 at the end of 2024 **and** younger than you (or your spouse if applicable). If the qualifying child is enrolled as a full-time student, they must be under age 24 at the end of 2024 **and** younger than you. If your qualifying child is permanently and totally disabled at any time in 2024, there is no age requirement.

Age Calculations: A qualifying child is considered to reach their age the day before their birthdate.

**Example 1:** Your daughter's birthdate is 1/2/2007. She is considered 18 on 1/1/2025. You **can** claim your daughter as a qualifying child for the Working Families Tax Credit because she was under 19 (18 years old) at the end of 2024.

**Example 2:** Your son's birthday is 12/31/2005. He is considered 19 on 12/30/2024. You **cannot** claim your son as qualifying child because he was not *under* 19 and not a full-time student at the end of 2024.

**Example 3:** Your 20-year-old brother, who is a full-time student and unmarried, lives with you and your spouse. You are 18 and your spouse is 21. You and your spouse file a joint return for 2024. You **can** claim your brother as a qualifying child for the Working Families Tax Credit because your brother is younger than your spouse. Since he is your brother, a full-time student, did not file a joint return, and lived with you, he meets the requirements to be your qualifying child.

**Example 4:** Your 23-year-old brother, who is a full-time student and unmarried, lives with you and your spouse. You are 18 and your spouse is 21. You and your spouse will file a joint return for 2024. You **cannot** claim your brother as a qualifying child for the Working Families Tax Credit because your brother is not younger than you or your spouse. Though he is your brother, a fulltime student, and lived with you, you cannot claim him as he is not younger than you or your spouse.

**Example 5:** Your 24-year-old nephew lives with you full-time. He is unmarried and is completely and totally disabled. You **can** claim your nephew for the Working Families Tax Credit because he is completely and totally disabled, so age is not a factor in his qualification.

## Joint Return

A qualifying child must **not** have filed a joint return for 2024 unless they are only filing to claim a refund of income tax withheld or estimated tax paid.

**Example 1:** Your daughter and her spouse are both 18 and live with you. They make \$10,000 per year combined and are not required to file a federal income tax return. They decide to not file. You **can** claim your daughter as a qualifying child for the Working Families Tax Credit because she is under 19, lives with you, and has not filed a joint return with her spouse. You cannot claim your child's spouse as a qualifying child.

**Example 2:** Your son and his spouse are both 18 and live with you. They make \$11,000 per year combined and are not required to file a federal income tax return. They do file a joint return to receive a refund of tax withheld. You **can** claim your son as a qualifying child for the Working Families Tax Credit because he is under 19, lives with you, and filed a joint return only to receive a refund of tax withheld. You cannot claim your child's spouse as a qualifying child.

**Example 3:** Your grandchild and their spouse are both 18 and live with you. They make \$10,000 and are not required to file a federal income tax return. They decide to file a joint return to claim the American Opportunity Tax Credit. You **cannot** claim your grandchild because they are filing a joint return to claim a credit, not just to receive a refund of tax withheld.

## Residency

A qualifying child must have lived with you for more than half of 2024. If your child was born or died in 2024, they must have lived with you for more than half of the time they were alive in 2024.

**Example 1:** You and your ex-spouse have a 10-year-old child. The child lived primarily with you and lived with your ex-spouse every other weekend. Since the child lived with you for more than half the year, you **can** claim your child for the Working Families Tax Credit. Your ex-spouse will not be able to claim the child.

**Example 2:** You moved to Washington on Jan. 1, 2024, for work. Your child came to live with you on Sept. 1, 2024. Since your child only lived with you for 4 months in 2024 (Sept. 1-Dec. 31, 2024), you **cannot** claim them for the Working Families Tax Credit.

**Example 3:** Your child died on Feb. 28, 2024, and was in the hospital from Jan. 15, 2024, until their death. You **can** still claim the child for the Working Families Tax Credit for 2024, so long as no other individual can claim them. A child who died in 2024 is treated as having lived with you

for more than half of 2024 if your home was the child's home for more than half the time the child was alive in 2024. Time that you or your child is temporarily away from home due to a special circumstance, such as an illness, is still counted as time the child lived with you.

## Tiebreaker Rules

A child may be eligible for the Working Families Tax Credit for more than one applicant. However, the child can only be claimed by one person (and that person's spouse if applicable) per year. See below for the tiebreaker rules to determine which person can claim the qualifying child.

- If only one of the persons is the child's parent, the child is treated as the qualifying child of the parent.
- If the parents file a joint federal tax return together and can claim the child as a qualifying child, the child is treated as the qualifying child of both parents.
- If the parents do not file a joint federal tax return together but both parents can claim the child on their federal tax return, the child is treated as the qualifying child of the parent with whom the child lived with for the longer period during the year. The child must have lived with that parent for at least 183 days. If the child lived with each parent for the same amount of time, the child is treated as the qualifying child of the parent who has the higher adjusted gross income (AGI) for the year.
- If no parent can claim the child as a qualifying child, the child is treated as the qualifying child of the person who meets all qualifying child requirements and had the highest AGI for the year.
- If a parent can claim the child as a qualifying child but no parent does so claim the child, the child is treated as the qualifying child of the person who had the highest AGI for the year, but only if that person's AGI is higher than the highest AGI of any of the child's parents who can claim the child.

**Example 1:** You and your 2-year-old son, Jimmy lived with your mother all year. You are 25 years old, unmarried, and your AGI is \$9,000. Your mother's AGI is \$22,000. Jimmy meets the relationship, age, residency, and joint return tests for both of you and your mother. However, only one of you can treat him as a qualifying child to claim the WFTC. He is not a qualifying child of anyone else, including his father. If you choose not to claim Jimmy as a qualifying child for the WFTC, your mother can treat him as a qualifying child to claim the WFTC.

**Example 2:** You and your 7-year-old niece, your sister's child, lived with your mother all year. You are 25 years old, and your AGI is \$9,300. Your only income was from a part-time job. Your mother's AGI is \$15,000. Her only income was from her job. Your niece's parents file jointly, have an AGI of less than \$9,000 and do not live with you or their child. Your niece meets the relationship, age, residency, and joint return tests for both you and your mother. However, only your mother can treat her as a qualifying child. This is because your mother's AGI, \$15,000, is more than your AGI, \$9,300.

## 16. Completing Section E of the Working Families Tax Credit Application

- You will not be able to claim more than three children for the credit. For example, if you have 5 children, you will only provide information for three children. The credit amount and income thresholds do not increase beyond 3 children.

- List the legal first name for your qualifying child(ren) as it is written on their social security card or ITIN documentation. If you are claiming more than one child, list each child's first name in the separate columns. You will only be able to claim 3 children. Do not provide information for more than 3 children.
- List the legal middle initial for your qualifying child(ren) as it is written on their social security card or ITIN documentation. If they do not have a middle initial, leave this line blank.
- List the legal last name for your qualifying child(ren) as it is written on their social security card or ITIN documentation. Their legal Last Name does not need to match yours.
- Provide the date(s) of birth for your qualifying child(ren) in the (MM/DD/YYYY) format. For example, if your child's birthdate is May 6, 2005, list their birthdate as 05/06/2005.
- Input your child's full valid SSN or full valid ITIN number in the space provided. If you applied for an ITIN for your child and have not yet received it, you may still complete the application, but must check the box in Question 2.
- Select the check box that most closely describes how your qualifying child(ren) is related to you.
  - Child, stepchild, adopted child or foster child includes any descendent of these, such as a grandchild.
  - Sibling, half-sibling, or stepsibling includes any descendent of these, such as a niece or nephew.
- If your child lived with you for more than half the year, check the "Yes" box. If your child did not live with you for more than half the year, check the "No" box. If you select "No," you will not be able to claim the child for the Working Families Tax Credit.
- If your child(ren) was a full-time student for any 5 calendar months in 2024, check the "Yes" box. If your child(ren) was not a student in 2024, check the "No" box. To qualify as a student, your child must be under 24 years of age at the end of 2024 and be a full-time student at a school that has a regular teaching staff, course of study, and a regular student body at the school (example: elementary school, middle school, high school, college, or trade school); or be taking a full-time, on-farm training course given by a school previously described.
  - **Example 1:** Your child lives with you and attends a community college full time. They are not married and did not file a joint return. They turned 23 in October. Your child does qualify as student because they are attending a community college full time and were under 24 years of age at the end of the year.
  - **Example 2:** Your child lives with you and attends a community college full time. They are not married and did not file a joint return. They turned 24 in November. Your child does **not** qualify as a student because they were not under age 24 at the end of 2024.
- If your child(ren) was permanently and totally disabled during any part of 2024, check the "Yes" box. If they were not permanently and totally disabled, check the "No" box. A person is considered permanently and totally disabled if both bullets below apply:
  - He or she cannot engage in any substantial gainful activity because of a physical or mental condition, **AND**
  - A qualified physician determines that the condition has lasted or can be expected to last continuously for at least a year or can be expected to result in death.



- If you claimed your child(ren) for the Earned Income Tax Credit (EITC) on your federal tax return, check the “Yes” box. If you did not claim your child(ren) for the EITC, check the “No” box.

## F. Earned Income

17. Input the dollar amount listed on line 1z of your 1040 or 1040- SR of your 2024 Federal tax return.

**Example of “line 1z” on form 1040:**

Income			
	<b>1a</b>	Total amount from Form(s) W-2, box 1 (see instructions)	<b>1a</b>
	<b>b</b>	Household employee wages not reported on Form(s) W-2	<b>1b</b>
	<b>c</b>	Tip income not reported on line 1a (see instructions)	<b>1c</b>
	<b>d</b>	Medicaid waiver payments not reported on Form(s) W-2 (see instructions)	<b>1d</b>
	<b>e</b>	Taxable dependent care benefits from Form 2441, line 26	<b>1e</b>
	<b>f</b>	Employer-provided adoption benefits from Form 8839, line 29	<b>1f</b>
	<b>g</b>	Wages from Form 8919, line 6	<b>1g</b>
	<b>h</b>	Other earned income (see instructions)	<b>1h</b>
	<b>i</b>	Nontaxable combat pay election (see instructions)	<b>1i</b>
	<b>z</b>	Add lines 1a through 1h	<b>1z</b>

Attach Form(s) W-2 here. Also attach Forms W-2G and 1099-R if tax was withheld.  
If you did not get a Form W-2, see instructions.

18. Input the Adjusted Gross Income (AGI) reported on line 11 of your 1040 or 1040-SR of your 2024 Federal tax return.

**Example of “line 11” on form 1040:**

<b>8</b>	Other income from Schedule 1, line 10	<b>8</b>
<b>9</b>	Add lines 1z, 2b, 3b, 4b, 5b, 6b, 7, and 8. This is your <b>total income</b>	<b>9</b>
<b>10</b>	Adjustments to income from Schedule 1, line 26	<b>10</b>
<b>11</b>	Subtract line 10 from line 9. This is your <b>adjusted gross income</b>	<b>11</b>
<b>12</b>	<b>Standard deduction or itemized deductions</b> (from Schedule A)	<b>12</b>
<b>13</b>	Qualified business income deduction from Form 8995 or Form 8995-A	<b>13</b>
<b>14</b>	Add lines 12 and 13	<b>14</b>
<b>15</b>	Subtract line 14 from line 11. If zero or less, enter -0-. This is your <b>taxable income</b>	<b>15</b>

If your AGI is greater than or equal to the income threshold pertaining to you, identified on Page 1 of these instructions, **stop here**. You are not eligible for the credit.

19. If you itemized your 2024 federal tax return, check the “Yes” box. If you did not itemize, check the “No” box, and if you are unsure whether you itemized your federal return, check the “Not Sure” box.

- If you itemized your tax return, you would have completed a Schedule A with your 1040 or 1040-SR. If this schedule was not completed, you did **not** itemize. If you are not sure if you itemized your tax return in 2024, check the “Not Sure” box.

20. Check the box next to any of the below situations that applied to you in 2024. If none of these situations applied to you in 2024, skip to section G.

### Definitions of Possible Situations



# 2024 Working Families Tax Credit Application Instructions

**Self Employed:** You carry on a trade or business as a sole proprietor or an independent contractor; you are a member of a partnership that carries on a trade or business; or you are otherwise in business for yourself (including a part-time business).

**Member of a clergy or employed by a church and filed a Schedule SE:** For services in the exercise of the ministry, members of the clergy receive a Form W-2 but do not have social security or Medicare taxes withheld. They must pay social security and Medicare by filing [Schedule SE \(Form 1040\), Self-Employment Tax](#).

**Employed by the military and received combat pay:** (1) You must be a member of the United States Armed Forces, and (2) Entitlement to the compensation must have fully accrued in a month during which the member served in a designated combat zone or was hospitalized because of wounds, disease, or injury incurred while serving in a designated combat zone.

**Statutory employee and filed a Schedule C with your federal tax return:** A statutory employee is an independent contractor who is considered an employee for tax withholding purposes. An individual must meet certain criteria to be considered a statutory employee. Statutory employees can also deduct work-related expenses on Schedule C when they file their federal tax return.

## Example of a Schedule C

SCHEDULE C (Form 1040)		Profit or Loss From Business (Sole Proprietorship)		OMB No. 1545-0074	
Department of the Treasury Internal Revenue Service (99)		Go to <a href="http://www.irs.gov/ScheduleC">www.irs.gov/ScheduleC</a> for instructions and the latest information. Attach to Form 1040, 1040-SR, 1040-NR, or 1041; partnerships must generally file Form 1065.		2021 Attachment Sequence No. 09	
Name of proprietor			Social security number (SSN)		
A Principal business or profession, including product or service (see instructions)			B Enter code from instructions		
C Business name. If no separate business name, leave blank.			D Employer ID number (EIN) (see instr.)		
E Business address (including suite or room no.) City, town or post office, state, and ZIP code					
F Accounting method: (1) <input type="checkbox"/> Cash (2) <input type="checkbox"/> Accrual (3) <input type="checkbox"/> Other (specify) ▶					
G Did you "materially participate" in the operation of this business during 2021? If "No," see instructions for limit on losses . . . . . <input type="checkbox"/> Yes <input type="checkbox"/> No					
H If you started or acquired this business during 2021, check here . . . . . <input type="checkbox"/> Yes <input type="checkbox"/> No					
I Did you make any payments in 2021 that would require you to file Form(s) 1099? See instructions . . . . . <input type="checkbox"/> Yes <input type="checkbox"/> No					
J If "Yes," did you or will you file required Form(s) 1099? . . . . . <input type="checkbox"/> Yes <input type="checkbox"/> No					
<b>Part I Income</b>					
1	Gross receipts or sales. See instructions for line 1 and check the box if this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked . . . . . <input type="checkbox"/>		1		
2	Returns and allowances . . . . .		2		
3	Subtract line 2 from line 1 . . . . .		3		
4	Cost of goods sold (from line 42) . . . . .		4		
5	Gross profit. Subtract line 4 from line 3 . . . . .		5		
6	Other income, including federal and state gasoline or fuel tax credit or refund (see instructions) . . . . .		6		
7	Gross income. Add lines 5 and 6 . . . . .		7		
<b>Part II Expenses. Enter expenses for business use of your home only on line 30.</b>					
8	Advertising . . . . .	8	18	Office expense (see instructions) . . . . .	18
9	Car and truck expenses (see instructions) . . . . .	9	19	Pension and profit-sharing plans . . . . .	19
10	Commissions and fees . . . . .	10	20	Rent or lease (see instructions):	
11	Contract labor (see instructions) . . . . .	11	a	Vehicles, machinery, and equipment . . . . .	20a
12	Depletion . . . . .	12	b	Other business property . . . . .	20b
			21	Repairs and maintenance . . . . .	21

**Had Medicaid Waiver Payments:** Medicaid waiver payments are payments made from the federal government to an individual providing in-home, long-term care for someone who would otherwise be institutionalized in a hospital, nursing facility, or intermediate care facility.

## G. How would you like to receive your credit?

Select "Direct Deposit" if you would like your Working Families Tax Credit to be deposited directly into your bank account. **Be sure both your routing number and account number are clearly written and accurate and that you select the appropriate bank account type.**

YOUR NAME  
678 Main Street  
Anywhere, MI 12345

DATE \_\_\_\_\_

PAY TO THE ORDER OF \_\_\_\_\_ \$ \_\_\_\_\_

\_\_\_\_\_ DOLLARS

⑆9998887???

⑆00123456789

⑆123

Routing Number      Account Number      Check Number

Select “Mailed Check” if you would like your Working Families Tax Credit sent to the mailing address you provided.

Select “Prepaid Debit Card” if you would like your Working Families Tax Credit placed on a prepaid debit card and sent to the mailing address you provided.

- Prepaid debit cards will only be issued in the name of the primary applicant, and only one card will be issued.
- The prepaid debit card will be sent to the mailing address you provided on this application.
- Once a refund has been issued on a prepaid debit card, DOR will not be able to change your method of payment. Please ensure all information you have provided is accurate.
- To learn more about the prepaid debit card terms and fees, please visit [workingfamiliescredit.wa.gov/get-help/prepaid-debit-cards](http://workingfamiliescredit.wa.gov/get-help/prepaid-debit-cards).

Department of Revenue is not responsible for a lost payment if you enter the wrong account information or mailing address. If this section is not completed, a check will be sent to the mailing address you provided in Section A. If the direct deposit is rejected by the bank, a check will be mailed to the mailing address you provided in Section A. Make sure your mailing address is correct in Section A (Your information, page 1).

## H. Attachments

Attach a copy of your federal tax return (Federal Form 1040 or 1040 SR) and **ALL** applicable schedules. The Federal Form 1040 or 1040-SR is the standard federal income tax form used to report income to the IRS, claim tax deductions and credits, and calculate a tax refund or tax bill for the year. If you are unable to provide a copy of your federal tax return, you can request an IRS tax return transcript that summarizes return information and includes adjusted gross income. If you do not include the entire tax return, your application may be denied.

Request a transcript online:

<https://www.irs.gov/individuals/get-transcript>

You can also request a transcript by mail by calling the IRS automated phone transcript service at [800-908-9946](tel:800-908-9946).

## I. Declaration and signature

You, and your spouse if applicable, must sign the application to be considered for a refund. By signing this application, you agree to all the following:

- All the information you provided is true, correct, and complete.
- You can provide supporting documentation for all information provided in the application.
- You did file a 2024 federal income tax return as of the date you signed your application.
- The application is not submitted on behalf of an individual who is deceased.
- You have paid Washington State retail sales tax or use tax on goods or services purchased during 2024.

Provide the date you (and your spouse if applicable) signed the application in the MM/DD/YYYY format. For example, if you signed this application on February 3, 2025, write "02/03/2025."

## J. Preparer Information

*This section is voluntary.*

21. If you completed the WFTC application yourself, check the "Yes" box. If someone else prepared the application for you, check the "No" box. If you checked "No," provide the following information for the person who completed the application for you:
  - a. The preparer's name and phone number.
  - b. If the person who prepared the application is an owner or employee of a business that prepares tax returns, provide the business name and the preparer's email address.
  - c. If the person who prepared the application has a Preparer Tax Identification Number (PTIN), provide this number in the space provided.
  - d. If this application was completed at a Voluntary Income Tax Assistance (VITA) site, check the "Yes" box and provide the name of the site below. If this application was not completed at a VITA site, check the "No" box.

## K. Demographic Information

The demographic information is voluntary, but it will help the state legislature evaluate the effectiveness of the Working Families Tax Credit program.

22. If you, your spouse, or child(ren) are of Hispanic, Latino, or Spanish origin check all boxes that apply. If you, your spouse, or child(ren) are of another Hispanic, Latino, or Spanish origin check "Describe" and write your answer in the space provided. If you, your spouse, or child(ren) prefer not to say, check the "Prefer not to say" box for all applicable individuals.
23. Select all races that applies to you, your spouse, or child(ren). If you select American Indian or Alaskan Native check "Tribe" and write in Tribe name in the space provided. If you, your spouse, or child(ren) prefer not to say, check the "Prefer not to say" box for all applicable individuals.
24. Select how you heard about the Working Families Tax Credit program. Check "Website," "Social Media," "Another Organization or Agency," "Word of Mouth," or "Other."