

Earned Income Credit Advance Payment Certificate

1990

► For Privacy Act notice, see back of form.

Instructions

If you expect your 1990 earned income and adjusted gross income each to be less than \$20,264, you may be eligible for the earned income credit. Please read these instructions carefully. (**Note:** Your 1989 adjusted gross income was reported on Form 1040A, line 13, on Form 1040EZ, line 3, or on Form 1040, line 31.)

What Does the Earned Income Credit Do?— It can provide payments of up to \$953 to taxpayers who have incomes under \$20,264 and have a child living with them. If you are eligible for the credit, you can get it even if you owe no tax.

Who Can Take the Earned Income Credit?— The checklist below will help you find out if you may be eligible for the credit. If you answer "Yes" to each question, you may be eligible for the credit. If you answer "No" to any question on the checklist, you are not eligible for the credit and should not fill in the certificate.

Also, you are **not** eligible for the credit if you expect to claim the foreign earned income or

housing expense exclusion or the foreign housing expense deduction.

Advance Payment of the Earned Income Credit.—If you are eligible, you can choose to get the credit in advance with your pay instead of waiting until you file your tax return. You will get the credit on your annual Federal income tax return even if you do not complete Form W-5.

To receive the credit in advance with your pay, fill in the bottom part of this form and give it to your employer. You may have only one certificate in effect with a current employer at one time. If you and your spouse are both employed, each of you should file a separate Form W-5.

If Your Status Changes.—If you file this certificate with your present employer and your status changes during 1990, you usually will have to fill out a new certificate.

If your status changes so that any answer in the earned income credit checklist becomes "No," or if you no longer want to receive advance payments, you must file a new certificate. Check

the "No" box in question 1 on the new certificate to show that you are not qualified or no longer want to get advance payments.

If your status changes because your spouse files a certificate with his or her employer, you must file a new certificate with your employer showing in question 3 that your spouse has filed.

Additional Information

If you receive advance payments, you **must** file Form 1040 or Form 1040A for 1990.

If you receive advance payment of the earned income credit and later find out that you are not eligible, you will have to pay it back when you file your annual Federal income tax return.

This certificate expires on December 31, 1990. If you expect to qualify for the earned income credit in 1991, you must file a new certificate for 1991.

If you need more information, see **Pub. 596**, Earned Income Credit, which is available at most IRS offices.

Earned Income Credit Checklist

To find out if you may be eligible for the earned income credit, please answer the questions below for 1990.

	Yes	No
A Do you expect your earned income and adjusted gross income each to be less than \$20,264 (including your spouse's income)?		
B Do you expect to have a child live with you in the U.S. for more than half of 1990, or for all of 1990 if you are a qualifying widow(er)?*		
C Check and answer (1), (2), or (3) below, whichever applies:		
(1) <input type="checkbox"/> Married. Do you expect to file a joint return?	}	***
(2) <input type="checkbox"/> Married. Do you expect to qualify to file as head of household?**.		
(3) <input type="checkbox"/> Not married. Do you expect to pay more than half the cost of keeping up a household this year?		
D Do you expect to be eligible to claim an exemption for a child who will live with you, OR do you expect to qualify as head of household because of an unmarried child who cannot be taken as an exemption? (If either answer is yes, check "Yes.") Note: If you are a custodial parent and would have been eligible to claim an exemption for the child, except that you either signed a written declaration or have a pre-1985 divorce decree or separation agreement permitting the noncustodial parent to claim the exemption, check "Yes" for question D.		

*The amount of time your child lives with you includes any time he or she may have spent away at school or on vacation. If you are married filing a joint return or are a qualifying widow(er), the term "child" includes your son, daughter, stepchild, adopted child, a child placed with you by an authorized placement agency for adoption by you, or any other child, such as your grandchild, whom you care for as your own child for the whole year. If you are a head of household, the term "child" includes your son, daughter, stepchild, adopted child, or a descendant of your son, daughter, or adopted child.

**The instructions for filing Form 1040 and Form 1040A explain the conditions under which a married person can qualify to file as head of household.

***If you receive payments under the Aid to Families with Dependent Children (AFDC) program and use them to pay part of the cost of keeping up this home, you may not count these amounts as furnished by you.

▼ Give the lower part of this form to your employer; keep the top part for your records. ▼
 ----- Detach along this line -----

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This certificate expires on December 31, 1990.

Type or print your full name	Your social security number
Home address (number and street or rural route)	Apt. no.
City or town, state, and ZIP code	

Note: If you file Form W-5 with an employer to receive advance payments of the earned income credit for 1990, you must file Form 1040 or Form 1040A for 1990. If married, you must file a joint return (unless you qualify to file as head of household).

	Yes	No
1 I expect to be eligible for the earned income credit for 1990, I have no other certificate in effect with any other current employer, and I choose to receive advance payment of the earned income credit		
2 Are you married?		
3 If you are married, does your spouse have a certificate in effect for 1990 with any employer?		

Under penalties of perjury, I declare that the information I have furnished above is, to the best of my knowledge, true, correct, and complete.

Signature ►

Date ►

The following information is provided under the Privacy Act of 1974:

Internal Revenue Code section 3507 and its regulations say that you must fill out an earned income credit advance payment certificate and give it to your employer if you want the advance payment. Section 6109 and its regulations say that you must show your social security number on what you file.

The main purpose in asking for this certificate is to pay the advance earned income credit. This information may also be given to the Department of Justice and other Federal agencies, as provided by law. In addition, we may give it to certain cities, states, and the District of Columbia to carry out their tax laws.

If you do not fill out a signed earned income credit advance payment certificate, you will not receive an advance payment. However, if you are eligible and do not complete Form W-5, you will still get the credit on your annual Federal income tax return.