

# 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

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

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

**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.