

EARNED INCOME CREDIT (EIC)

A. To be eligible to claim EIC for 2010:

- Your 2010 filing status must NOT be married filing separately
- You expect your 2010 earned income and adjusted gross income will each be less than \$35,535 or \$40,545 if married filing jointly
- You do not expect your investment income will be more than \$3,100
- You do not expect that you or your spouse if filing a joint return will be a qualifying child of another person for 2010

B. To be eligible to get Advance EIC payments all four requirements must apply:

- You have a valid social security number (SSN)
- You have at least one qualifying child
- You expect 2010 income and adjusted gross income will each be less than \$35,535 or \$40,545 if filing joint return for 2010
- You must be able to claim EIC for 2010

If you are eligible you must complete Form W-5 for 2010 and submit it to FSSBA payroll.

In the event your eligibility changes you must file a new Form W-5 with FSSBA payroll. The following changes require a new form W-5:

1. You no longer have a qualifying child
2. You no longer expect to claim the EIC for 2010
3. You no longer want advance payments
4. Your spouse files a Form W-5 with his or her employer

If you receive advance EIC payments and find you are not eligible for the EIC, you must pay back these payments when you file your 2010 federal income tax return.