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HUMAN RESOURCES MEMORANDUM NO. 06-005

TO: All CRT Employees

FROM: Mary V. Gloston
Human Resources Director

SUBJECT: Advanced Earned Income Credit (EIC) Payment and Tax Filing Status

DATE: January 25, 2005

Each year on December 31 IRS Form W-5 (Earned Income Credit Advance Payment Certificate) expires. Now that we are into a new year, this may be a good time to review your current filing status. For 2006, advance EIC payment tables cover three separate filing statuses: "Single or Head of Household", "Married without Spouse Filing Certificate", and "Married with Both Spouses Filing Certificate". These tables can be found in IRS Publication 15, <http://www.irs.gov/pub/irs-pdf/p15.pdf>. The maximum advance payment a qualified Earned Income Credit recipient may receive is \$1,648 for 2006. To qualify for advance EIC payments, the individual must be expected to have an earned income or modified gross income (for federal income tax purposes) of less than \$32,001 (\$34,001 if married filing jointly) in 2006 and have one qualifying child. For further information or guidance on EIC, please contact a tax consultant or accountant. Interested employees must complete a Form W-5 for 2006.

Individual circumstances may have changed and employees may want to file an updated Form W-4 to accommodate a change in the need for withholdings. Year 2006 Form W-4 can be obtained from the local Internal Revenue Service office or from the Internal Revenue Service's website at <http://www.irs.gov/pub/irs-pdf/fw4.pdf>. You may also contact Human Resources to obtain a W-4 form. Questions regarding appropriate withholdings and tax status should be directed to a tax consultant or accountant.

MVG:JR:cm

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