



Commissioner Jeff Cogen, District 2

MULTNOMAH COUNTY OREGON

501 SE Hawthorne, Suite 600

Portland, Oregon 97214

(503) 988-5219 phone

(503) 988-5440 fax

www.co.multnomah.or.us/cc/ds2/

district2@co.multnomah.or.us

MEMORANDUM

TO: Chair Ted Wheeler
Commissioner Maria Rojo de Steffey
Commissioner Lisa Naito
Commissioner Lonnie Roberts
Clerk of the Board Deb Bogstad

FROM: Marissa Madrigal
Chief of Staff to Commissioner Jeff Cogen

DATE: 4/21/2008

RE: Board Meeting Excused Absences

Commissioner Cogen will be out of town the week of April 21st, 2008 attending to family business but will attend the Tuesday April 22nd and Wednesday April 24th Executive Sessions by phone. He will not be attending the Wednesday April 22nd work session or Thursday April 24th Regular Board meeting. Please contact Marissa Madrigal ext. 85239 if you have any questions.



Multnomah County Oregon

Board of Commissioners & Agenda

connecting citizens with information and services

REVISED

BOARD OF COMMISSIONERS

Ted Wheeler, Chair

501 SE Hawthorne Boulevard, Suite 600
Portland, Or 97214

Phone: (503) 988-3308 FAX (503) 988-3093

Email: mult.chair@co.multnomah.or.us

Maria Rojo de Steffey, Commission Dist. 1

501 SE Hawthorne Boulevard, Suite 600
Portland, Or 97214

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Jeff Cogen, Commission Dist. 2

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Lisa Naito, Commission Dist. 3

501 SE Hawthorne Boulevard, Suite 600
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Lonnie Roberts, Commission Dist. 4

501 SE Hawthorne Boulevard, Suite 600
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Phone: (503) 988-5213 FAX (503) 988-5262

Email: lonnie.j.roberts@co.multnomah.or.us

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APRIL 22 & 24, 2008 BOARD MEETINGS FASTLOOK AGENDA ITEMS OF INTEREST

Pg 2	9:00 a.m. Tuesday Executive Session
Pg 2	10:00 a.m. Tuesday Chair's Priorities
Pg 3	9:30 a.m. Thursday Public Comment
Pg 3	9:30 a.m. Thursday Dunthorpe-Riverdale Sanitary Service District No. 1 Budget Hearing
Pg 3	9:40 a.m. Thursday Mid-County Street Lighting Service District No. 14 Budget Hearing
Pg 4	10:00 a.m. Thursday Central Citizen Budget Advisory Committee Presentation
Pg 4	10:50 a.m. Thursday Preliminary Approval of Issuance of Tax-Exempt Revenue Bonds (Pacific Northwest College of Art Project)
Pg 5	11:00 a.m. Thursday Resolutions for the Purpose of Developing the East County Justice Facility

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Tuesday, April 22, 2008 - 9:00 AM
Multnomah Building, Sixth Floor Commissioners Conference Room 635
501 SE Hawthorne Boulevard, Portland

EXECUTIVE SESSION

- E-1 The Multnomah County Board of Commissioners will meet in Executive Session Pursuant to ORS 192.660(2)(d),(e) and/or (h). Only Representatives of the News Media and Designated Staff are allowed to attend. News Media and All Other Attendees are Specifically Directed Not to Disclose Information that is the Subject of the Session. No Final Decision will be made in the Session. Presented by County Attorney Agnes Sowle. 15-55 MINUTES REQUESTED.
-

Tuesday, April 22, 2008 - 10:00 AM
Multnomah Building, First Floor Commissioners Boardroom 100
501 SE Hawthorne Boulevard, Portland

WORK SESSION

- WS-1 Work Session to Review Chair's Priorities. Presented by Wendy Lebow, Commission on Children Families and Community; Rhys Scholes, Chair's Office; and Dave Koch, Department of Community Justice. 90 MINUTES REQUESTED.
-

Thursday, April 24, 2008 - 8:30 AM
Multnomah Building, First Floor Commissioners Conference Room 112
501 SE Hawthorne Boulevard, Portland

EXECUTIVE SESSION

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Thursday, April 24, 2008 - 9:30 AM
Multnomah Building, First Floor Commissioners Boardroom 100
501 SE Hawthorne Boulevard, Portland

REGULAR MEETING

CONSENT CALENDAR - 9:30 AM **DEPARTMENT OF HEALTH**

- C-1 Budget Modification HD-35 Authorizing Three Position Reclassifications within Various Divisions of the Health Department as Determined by the Class/Comp Unit of Central Human Resources, and the Addition of One New Position

DEPARTMENT OF COMMUNITY SERVICES

- C-2 Budget Modification DCS-08 Reclassifying an Engineering Services Manager 1 Position in the Road Services Section to a Program Manager 1 as Determined by the Class/Comp Unit of Central Human Resources

SHERIFF'S OFFICE

- C-3 Amendment 3 to Intergovernmental Non-Financial Agreement 0405122 with the Cities of Gresham, Fairview, and Troutdale for the East Metro Gang Enforcement Team (EMGET)

REGULAR AGENDA **PUBLIC COMMENT - 9:30 AM**

Opportunity for Public Comment on non-agenda matters. Testimony is limited to three minutes per person. Fill out a speaker form available in the Boardroom and turn it into the Board Clerk.

SERVICE DISTRICTS - 9:30 AM

(Recess as the Board of County Commissioners and convene as the governing body for **DUNTHORPE RIVERDALE SANITARY SERVICE DISTRICT NO. 1**)

- R-1 Appoint Dunthorpe-Riverdale Sanitary Service District No. 1 Budget Committee Chair and Secretary for Fiscal Year 2008-2009

- R-2 Dunthorpe-Riverdale Sanitary Service District No. 1 Budget Message Presentation followed by Public Hearing and Consideration of Approval of the 2008-2009 Dunthorpe Riverdale Sanitary Service District No. 1 Proposed Budget for Submittal to Tax Supervising and Conservation Commission

(Adjourn as the governing body for Dunthorpe Riverdale Sanitary Service District No. 1 and convene as governing body for **MID-COUNTY STREET LIGHTING SERVICE DISTRICT NO. 14**)

- R-3 Appoint Mid-County Street Lighting Service District No. 14 Budget Committee Chair and Secretary for Fiscal Year 2008-2009

- R-4 Mid-County Street Lighting Service District No. 14 Budget Message Presentation followed by Public Hearing and Consideration of Approval the 2008-2009 Mid County Street Lighting Service District No. 14 Proposed Budget for Submittal to Tax Supervising and Conservation Commission

(Adjourn as the governing body for Mid-County Street Lighting Service District No. 14 and reconvene as **BOARD OF COUNTY COMMISSIONERS**)

NON-DEPARTMENTAL - 9:45 AM

- R-5 PROCLAMATION Proclaiming April 28, 2008 as WORKERS MEMORIAL DAY in Multnomah County, Oregon

- R-6 PROCLAMATION Proclaiming April 27 through May 3, 2008 as Multnomah County VOLUNTEER WEEK and April 29, 2008 as a Special Day of Recognition for MULTNOMAH COUNTY VOLUNTEERS

- R-7 **10:00 AM TIME CERTAIN:** Central Citizen Budget Advisory Committee Presentation. Presented by Brad McLean. 30 MINUTES REQUESTED.

- R-8 Budget Modification NOND-06, Adding 1.0 FTE Deputy Chief Operating Officer for Public Safety to the Chair's Office

DEPARTMENT OF COMMUNITY JUSTICE – 10:35 AM

- R-9 NOTICE OF INTENT to Apply for Oregon Stop Violence Against Women Act (VAWA) Formula Grant

DEPARTMENT OF HEALTH – 10:40 AM

R-10 Budget Modification HD-37 Appropriating \$30,000 in Revenue from the National Association of County and City Health Officials (NACCHO) for Addressing Disability in Local Public Health

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RESOLUTION Approving the 2011-13 Transportation Enhancement Program Project

DEPARTMENT OF COUNTY MANAGEMENT – 10:50 AM

R-12 RESOLUTION Giving Preliminary Approval of Issuance of Tax-Exempt Revenue Bonds (Pacific Northwest College of Art Project), in One or More Series, in an Amount Not to Exceed \$14,000,000; Authorizing Publication of a Notice of Intent to Issue Revenue Bonds; and Authorizing Execution of a Letter of Intent

R-13 RESOLUTION Approving a Lease Termination and Replacement Lease with Yum! Brands, Inc., for Real Property Located at 18510 SE Stark Street, Gresham, Oregon, for the Purpose of Developing the East County Justice Facility and Authorizing County Chair to Execute Appropriate Documents to Complete the Transaction

R-14 RESOLUTION Approving a Purchase and Relocation Settlement Agreement for Real Property, Located at 18600 SE Stark Street, Gresham, Oregon, with Dave Flood and Associates LLC, for the Purpose of Developing the East County Justice Facility and Authorizing County Chair to Execute Appropriate Documents to Complete the Transaction

BOARD COMMENT

Opportunity (as time allows) for Commissioners to provide informational comments to Board and public on non-agenda items of interest or to discuss legislative issues.



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MULTNOMAH COUNTY

AGENDA PLACEMENT REQUEST (short form)

Board Clerk Use Only

Meeting Date: 04/22/08
Agenda Item #: E-1
Est. Start Time: 9:00 AM
Date Submitted: 04/17/08

Agenda Title: Executive Session Pursuant to ORS 192.660(2)(d),(e)and/or(h)

Note: If Ordinance, Resolution, Order or Proclamation, provide exact title. For all other submissions, provide a clearly written title.

Requested Meeting Date: April 22, 2008 Amount of Time Needed: 15-55 minutes
Department: Non-Departmental Division: County Attorney
Contact(s): Agnes Sowle
Phone: 503 988-3138 Ext. 83138 I/O Address: 503/500
Presenter(s): Agnes Sowle and Invited Others

General Information

1. What action are you requesting from the Board?

No final decision will be made in the Executive Session.

2. Please provide sufficient background information for the Board and the public to understand this issue. Please note which Program Offer this action affects and how it impacts the results.

Only representatives of the news media and designated staff are allowed to attend. Representatives of the news media and all other attendees are specifically directed not to disclose information that is the subject of the Executive Session.

3. Explain the fiscal impact (current year and ongoing).

4. Explain any legal and/or policy issues involved.

ORS 192.660(2)(d),(e)and/or(h)

5. Explain any citizen and/or other government participation that has or will take place.

Required Signature

Elected Official or
Department/
Agency Director:

Date: 04/17/08



MULTNOMAH COUNTY AGENDA PLACEMENT REQUEST (short form)

Board Clerk Use Only

Meeting Date: 04/22/08
Agenda Item #: WS-1
Est. Start Time: 10:00 AM
Date Submitted: 04/16/08

Agenda Title: Work Session to Review Chair's Priorities

Note: If Ordinance, Resolution, Order or Proclamation, provide exact title. For all other submissions, provide a clearly written title.

Requested Meeting Date: April 22, 2008 Amount of Time Needed: 90 minutes
Department: Non-Departmental Division: Chair's Office
Contact(s): Barbara Willer
Phone: 503 988-5066 Ext. 85066 I/O Address: 503/600
Presenter(s): Wendy Lebow, CCFC; Rhys Scholes, Chair's Office; Dave Koch, DCJ

General Information

1. What action are you requesting from the Board?

Review and discussion of the priorities identified by the Chair in the areas of funding, county initiatives, and internal management.

2. Please provide sufficient background information for the Board and the public to understand this issue. Please note which Program Offer this action affects and how it impacts the results.

The Chair has identified his top priorities for the 2007-08 fiscal year, after conversations with Board members, Department Managers and Elected officials, and staff. The Chair is updating the Board periodically on progress on those priorities and seek their ideas, involvement, and support. Many are or could be done jointly with other Board members and most have already been before the Board for discussion, but all would benefit from more regular check-ins regarding progress made and obstacles encountered.

3. Explain the fiscal impact (current year and ongoing).

The fiscal, legal, policy, and citizen and government involvement are unique to each issue and will be discussed individually at the work session, as applicable.

4. Explain any legal and/or policy issues involved.

See above.

5. Explain any citizen and/or other government participation that has or will take place.

See above.

Required Signature

**Elected Official or
Department/
Agency Director:**

TED WHEELER

Date: 04/16/08

BOGSTAD Deborah L

From: WILLER Barbara
Sent: Monday, April 21, 2008 7:54 AM
To: LEBOW Wendy C; KOCH David M; SCHOLLES Rhys
Cc: FARVER Bill; WHEELER Ted; MCLELLAN Jana E; POE Lorenzo T; ROCHE Hector R; BELL Johnell M; KENNEDY-WONG Phillip; YATES Peggidy C; BOWEN-BIGGS Tara C; BOGSTAD Deborah L
Subject: Tuesday BCC Briefing on Chair's Priorities

Just wanted to send out a reminder for the briefing tomorrow. Does anyone need to use an overhead for a power point? If so, you need to send it to Deb Bogstad so she has it set up for the session.

Here is the schedule for the briefing:

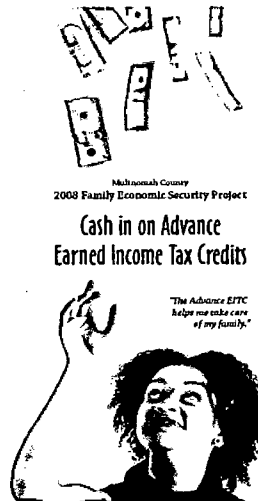
10am	Wendy Lebow and CCFC staff/members, Reducing Poverty: EITC	20 minutes
10:20	Dave Koch, DCJ, Addressing Racial Inequities in Juvenile Justice	25-30 minutes
10:45	Rhys Scholes, State Tax Reform	30 minutes

Barbara Willer
 Chief of Staff
 Chair Ted Wheeler
 Multnomah County
 501 SE Hawthorne, 6th floor
 Portland, OR 97214
 503-988-5002
barbara.willer@co.multnomah.or.us



Family Economic Security Project

Briefing for the Multnomah County
Board of Commissioners
April 22, 2008



Commission on Children, Families & Community



Family Economic Security

Presenters:

- ☐ Kathy Howell, Portland Office IRS
- ☐ Bruce Murray, CASH Oregon
- ☐ Amy Dumas, Marriott Hotels
- ☐ Brian Rohter, New Seasons Market



Family Economic Security *Consumer Perspective*



Multnomah County
Commission on Children, Families & Community
2008 Family Economic Security Project

Financial Planning Opportunities
For People of All Incomes



- ☐ *"The Advance EITC helps me take care of my family."*
- ☐ *"I know that \$50 or \$60 a month isn't a lot for some people, but it makes a big difference for my family."*
- ☐ *"Managing my money gives me a sense of pride."*

Focus Group Participants



Family Economic Security Business Perspective



Multnomah County
Commission on Children, Families & Community
2008 Family Economic Security Project



"The Earned Income Tax Credit has emerged as America's largest and most effective anti-poverty program."
Anne E. Casey
Foundation

The Family Economic Security Project helps employers to assist their workforce claim the Advance Earned Income Tax Credit (AEITC). We can also help employers to bring free tax preparation services to their employees at the workplace. We have resource information on free financial education and affordable childcare programs as well.

The Advance EITC increases employees' pay with no cost to the employer. It is easy to set-up in the workplace and has simple paperwork for employee participation. The Earned Income Tax Credit program is a proven success with a 27-year history of benefiting employees.

The Advance Earned Income Tax Credit enables low- to moderate-wage workers with children to receive part of their federal tax credit in their paychecks throughout the year, instead of waiting until they file their tax returns. This proposal maximizes earned income by increasing hourly wages by the amount of the tax credit.

Who is Eligible to Receive Advance EITC?

- Employee (and spouse, if filing a joint return) must have a valid social security number.
- Employee expects to have at least one qualifying child living in the household.
- Employees who earn as much as \$20/hour can participate.
- Employee expects to claim the Earned Income Credit for 2008.

Why Participate in the Family Economic Security Project?

- The AEITC project supports employers in assisting their employees to increase income without additional costs to their business.
- Employers can provide employees with the benefit of free workplace tax preparation. The FES project includes direct assistance to employers to set up free tax workshops for their employees.
- FES Project staff work with employers to provide information and support for company-sponsored AEITC campaigns.
- Participating companies receive campaign materials to inform employees about the program and offer opportunities for enrollment.
- Employers offering free tax preparation workshops help their employees avoid fees and high interest "refund anticipation loans".

For more information about the FES Project, contact Janet Hawkins, CCHC Community Action Coordinator, at (503) 968-3707 or janet.hawkins@multnomah.or.us. To learn more about the Advance EITC, visit www.let.gov. Visit Chair Wheeler's webpage at www.co.multnomah.or.us to learn more. Search for "Linking Businesses."

January 28, 2008

SINGLE HEAD OF HOUSEHOLD	MARRIED FILING JOINTLY
WITH 1 CHILD EARNER LESS THAN \$9,400 ANNUAL INCOME	WITH 1 CHILD EARNER LESS THAN \$9,400 ANNUAL INCOME
WITH 2 OR MORE CHILDREN EARNER LESS THAN \$13,840 ANNUAL INCOME	WITH 2 OR MORE CHILDREN EARNER LESS THAN \$13,840 ANNUAL INCOME

- AEITC increases wages - Workers making \$7.95 to \$20 an hour can claim the credit.
- Workers can add up to \$145 a month to their paycheck throughout the year.
- Employees can still receive a refund when they file a tax return.
- AEITC payments are made by subtracting payments from payroll taxes.
- Employees must fill out a Form W-5 every year to claim the AEITC.

□ *"It was great to have experts with computers and answers so easily available. People who have a lot to juggle in life really benefit when important tasks like this are made easier for them."*

*Chris Bekemeier, Asst. Director
Our United Villages/Rebuilding Center*



Family Economic Security Project Benefits

Business

- ✓ AEITC increases employee income without costs
- ✓ Free tax preparation for employees
- ✓ Financial education resources for employees
- ✓ Supports a stable workforce

Employees

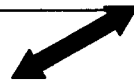
- ✓ Increase in paychecks
- ✓ Free tax help saves \$150- \$250
- ✓ Avoid "Refund Anticipation Loans"
- ✓ Financial education resources



Family Economic Security Project Chair's Priority



CCFC Project Management



IRS

- ✓ Presentations to Organizations
- ✓ Technical Assistance to Businesses
- ✓ Consultation on Materials



CASH Oregon

- ✓ Free Workplace Tax Assistance
- ✓ Free Tax Assistance at Comm. Site
- ✓ Contacts with Businesses
- ✓ Presentations to Organizations



Project Design & Implementation

July – December 2007

- ☐ Best Practice Research
- ☐ Consultation with Business Owners, HR Professionals, Partner Agencies & Workforce Providers
- ☐ Consumer Focus Groups
- ☐ Developed Outreach & Informational Materials
- ☐ Conducted Presentations to Unions & Community Groups
- ☐ Managed Contract Process for Tax Assistance Provider

TELL A FRIEND!

The IRS may owe you money!

You may get a refund even if you owe no taxes. Find out by having your taxes prepared for free by trained volunteers.

When you come in be sure to bring:

- ✓ Social Security or Individual Taxpayer Identification Number for every person on the return.
- ✓ Form W-2 from every employer.
- ✓ Other forms and receipts, such as 1099s from your bank.
- ✓ Child and dependent care information.
- ✓ Copies of last year's returns, if available.

FREE Tax Preparation!

You can find free tax preparation sites near you:

Phone: (503) 243-7765 (CASH Oregon)
1 (888) 227-7669 (AARP)
or 2-1-1

Online: www.cashoregon.org or
www.aarp.org/taxaide



CASH Oregon in partnership with AARP Tax-Aide and Multnomah County



Project Implementation

January – April 2008

¡CUENTELE A UN AMIGO!

¡El IRS podría deberle el dinero!

Descubralo teniendo sus declaraciones preparadas gratuitamente por voluntarios capacitados.

Cuando venga, asegúrese de traer:

- ✓ Número de Seguro Social o número de Identificación de Contribuyente Individual para cada persona en la declaración.
- ✓ Forma W-2 de cada empleador.
- ✓ Otras formas y recibos, como Formas 1099s de su banco.
- ✓ Información del cuidado de niños y dependientes.
- ✓ Copias de su declaración del año pasado si las tiene.

¡Preparación GRATUITA de Declaraciones de Impuestos!

Usted puede encontrar sitios de Asistencia Voluntaria al Contribuyente del Impuesto sobre el Ingreso cerca de usted:

Teléfono: (503) 243-7765 (CASH Oregon)
1 (888) 227-7669 (AARP)
o 2-1-1

En línea: www.cashoregon.org o
www.aarp.org/taxaide



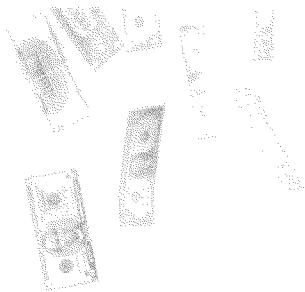
CASH Oregon en sociedad con AARP Tax-Aide y Multnomah County

- ☐ **188 consumers** - on-site tax preparation through "Multnomah Mobile Team"
- ☐ **132 consumers** - tax assistance at CASH Oregon's community site
- ☐ **20 employers** - technical assistance to start AEITC Campaign
Employers include: Multnomah County, Double Tree Hotels, Rebuilding Center, MHCC Head Start, Neighborhood House, Rejuvenation, & Others
- ☐ **17 workplace or on-site** free tax preparation sessions for employees and consumers



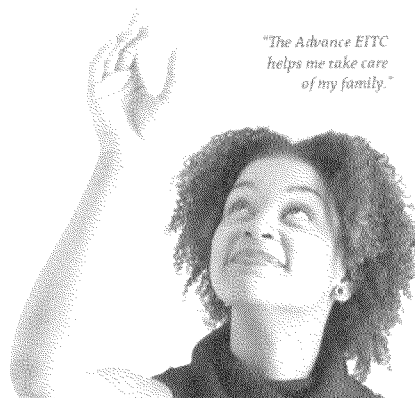
Project Implementation

January – April 2008



Multnomah County
2008 Family Economic Security Project

Cash in on Advance
Earned Income Tax Credits



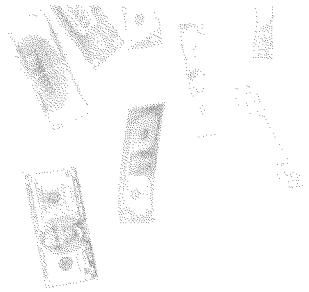
*"The Advance EITC
helps me take care
of my family."*

- ☐ **19 presentations** to agencies, consumer groups, cultural organizations, and business associations
- ☐ **10,000** "Tell a Friend" cards in English, Spanish & Russian
- ☐ **3,000** AEITC Brochures
- ☐ **1,000** Financial Education Handbooks
- ☐ **Free tax preparation** through June 30th for Economic Stimulus payments as well as current/back taxes



Project Implementation

April – June 2008



Multnomah County
2008 Family Economic Security Project

Cash in on Advance
Earned Income Tax Credits



*"The Advance EITC
helps me take care
of my family."*

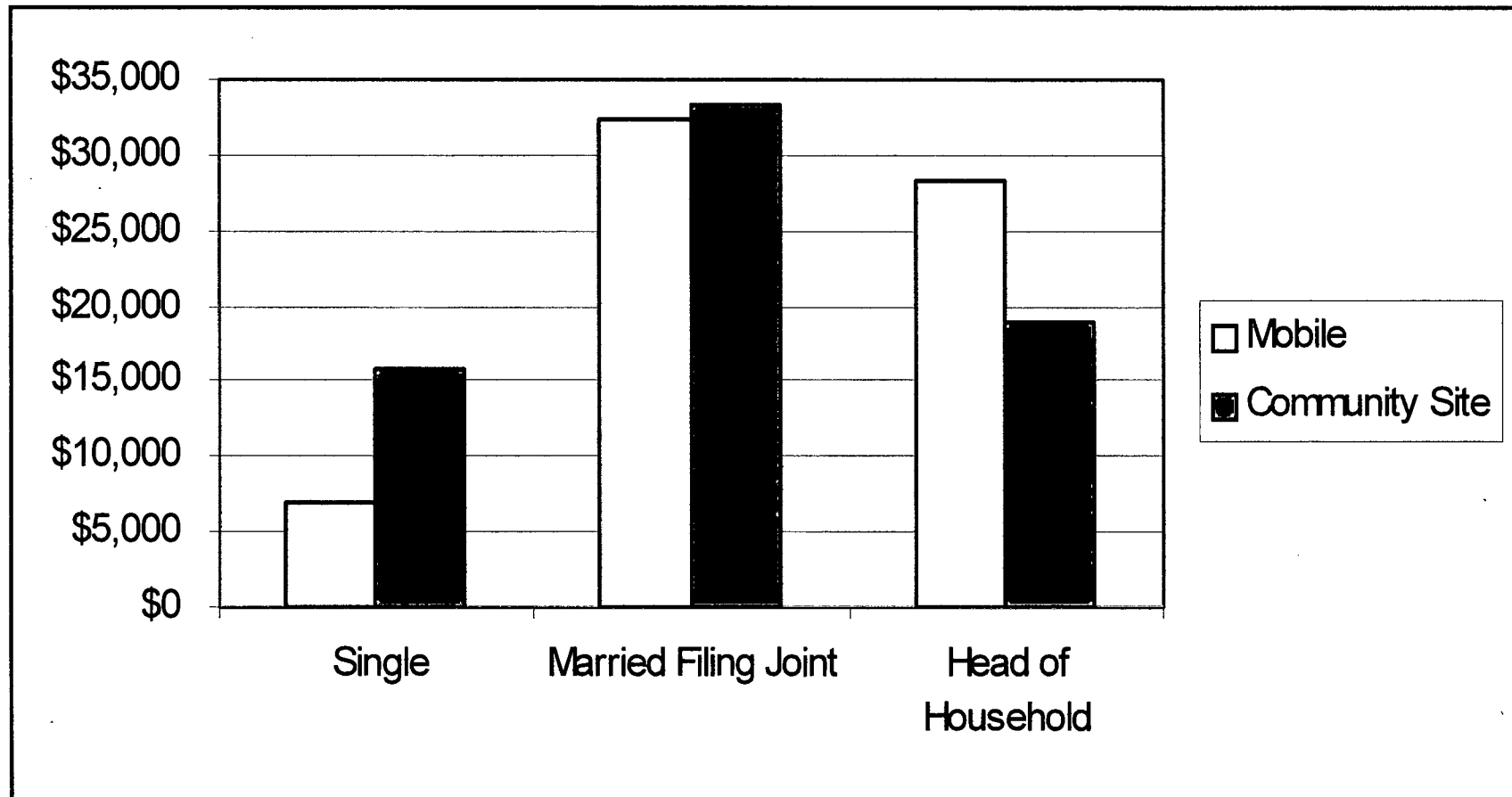
Surveys with business owners
and Human Resources staff:

- ✓ Number of employees
enrolled in Advance EITC
- ✓ Ideas for workplace financial
education sessions
- ✓ Recommendations



Reaching Our Target Populations:

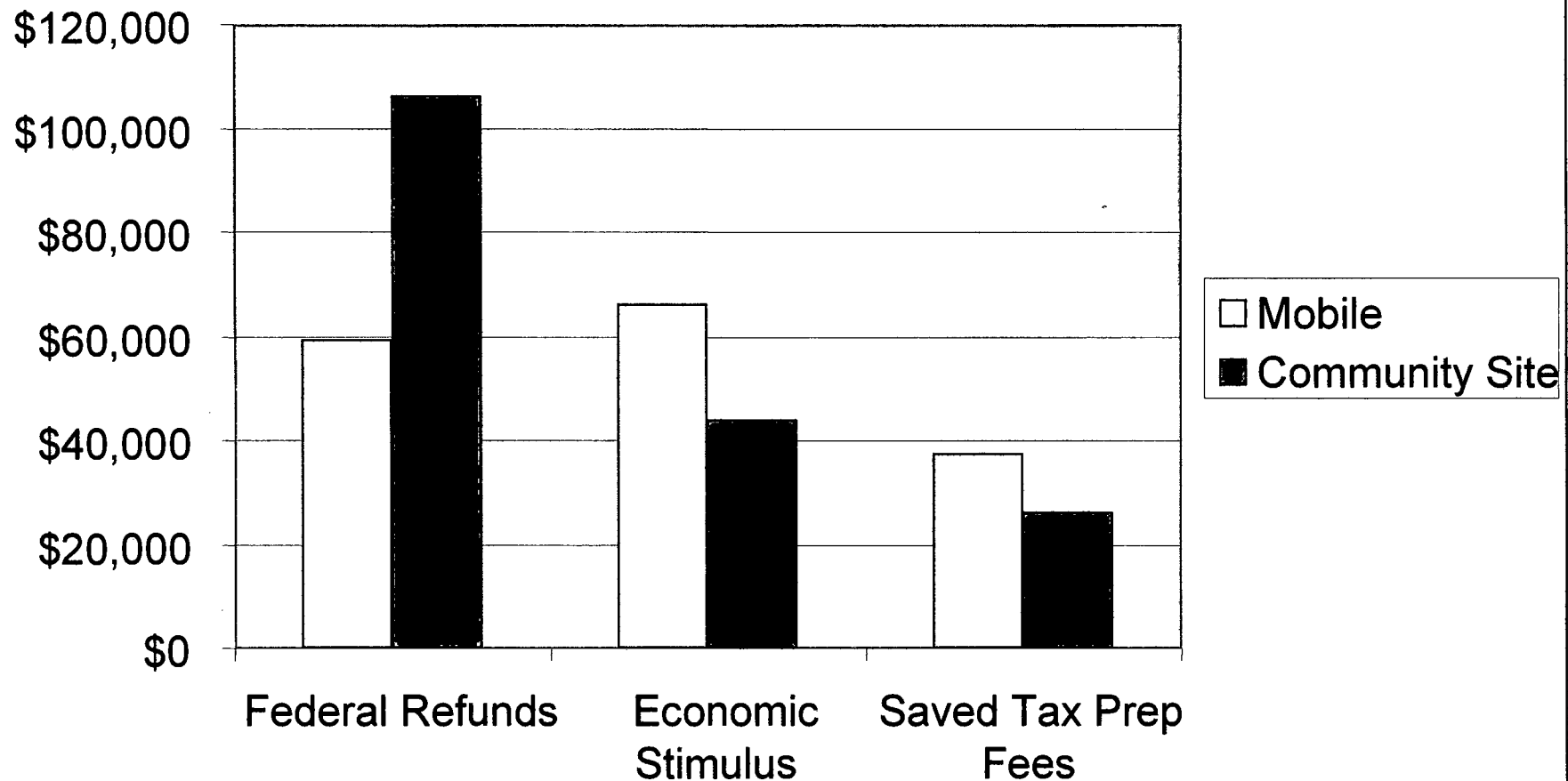
Average Adjusted Gross Income of Participants
(FPIG is \$21,200 for 4-Person Family)





Economic Impact - \$339,845

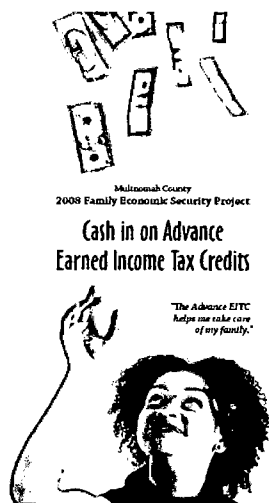
Federal Refunds, Economic Stimulus Payments & Saved Tax Preparation Fees





Family Economic Security Project

SPEAKERS



TELL A FRIEND!

The IRS may owe you money!

You may get a refund even if you owe no taxes. Find out by having your taxes prepared for free by trained volunteers.

When you come in be sure to bring:

- ✓ Social Security or Individual Taxpayer Identification Number for every person on the return.
- ✓ Form W-2 from every employer.
- ✓ Other forms and receipts, such as 1099s from your bank.
- ✓ Child and dependent care information.
- ✓ Copies of last year's returns, if available.

FREE Tax Preparation!

You can find free tax preparation sites near you:

Phone: (503) 243-7765 (CASH Oregon)
1 (888) 227-7669 (AARP)

or 2-1-1

Online: www.cashoregon.org or
www.aarp.org/taxaide



CASH Oregon is a partnership with AARP Tax-Aide and Multnomah County.

Commission on Children, Families & Community



What's Ahead

July 2008 – June 2009

¡CUENTELE A UN AMIGO!

¡El IRS podría deberle el dinero!

Descubralo teniendo sus declaraciones preparadas gratuitamente por voluntarios capacitados.

Cuando venga, asegúrese de traer:

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- ✓ Forma W-2 de cada empleador.
- ✓ Otras formas y recibos, como Formas 1099s de su banco.
- ✓ Información del cuidado de niños y dependientes.
- ✓ Copias de su declaración del año pasado si las tiene.

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En línea: www.cashoregon.org o
www.aarp.org/taxaide



CASH Oregon en sociedad con AARP Tax-Aide y Multnomah County

- ☐ **New Funding Partnership**
- ☐ **40 employers** - technical assistance to start AEITC Campaign
- ☐ **250 employees** - sign up for AEITC
- ☐ **400 consumers** - workplace tax preparation



What's Ahead, contd.

July 2008 – June 2009

¡CUENTELE A UN AMIGO!

¡El IRS podría deberle el dinero!

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Cuando venga, asegúrese de traer:

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- ✓ Forma W-2 de cada empleador.
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- ✓ Información del cuidado de niños y dependientes.
- ✓ Copias de su declaración del año pasado si las tiene.

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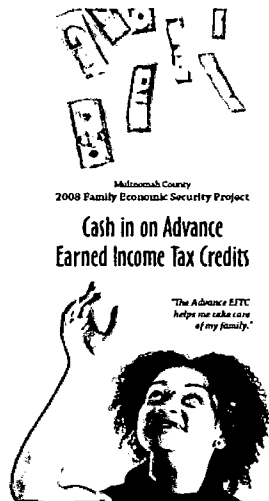
CASH Oregon en sociedad con AARP Tax-Aide y Multnomah County

- ☐ **300 consumers** - tax help at CASH Oregon's community site
- ☐ **15 workplace financial education sessions**
- ☐ **30 FES Project presentations** to business associations, culturally specific organizations, and community groups



Family Economic Security Project

Thank You!



TELL A FRIEND!

The IRS may owe you money!

You may get a refund even if you owe no taxes. Find out by having your taxes prepared for free by trained volunteers.

When you come in be sure to bring

- ✓ Social Security or Individual Taxpayer Identification Number for every person on the return.
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CASH Oregon is partnering with AARP Tax-Aide and Multnomah County.

Commission on Children, Families & Community

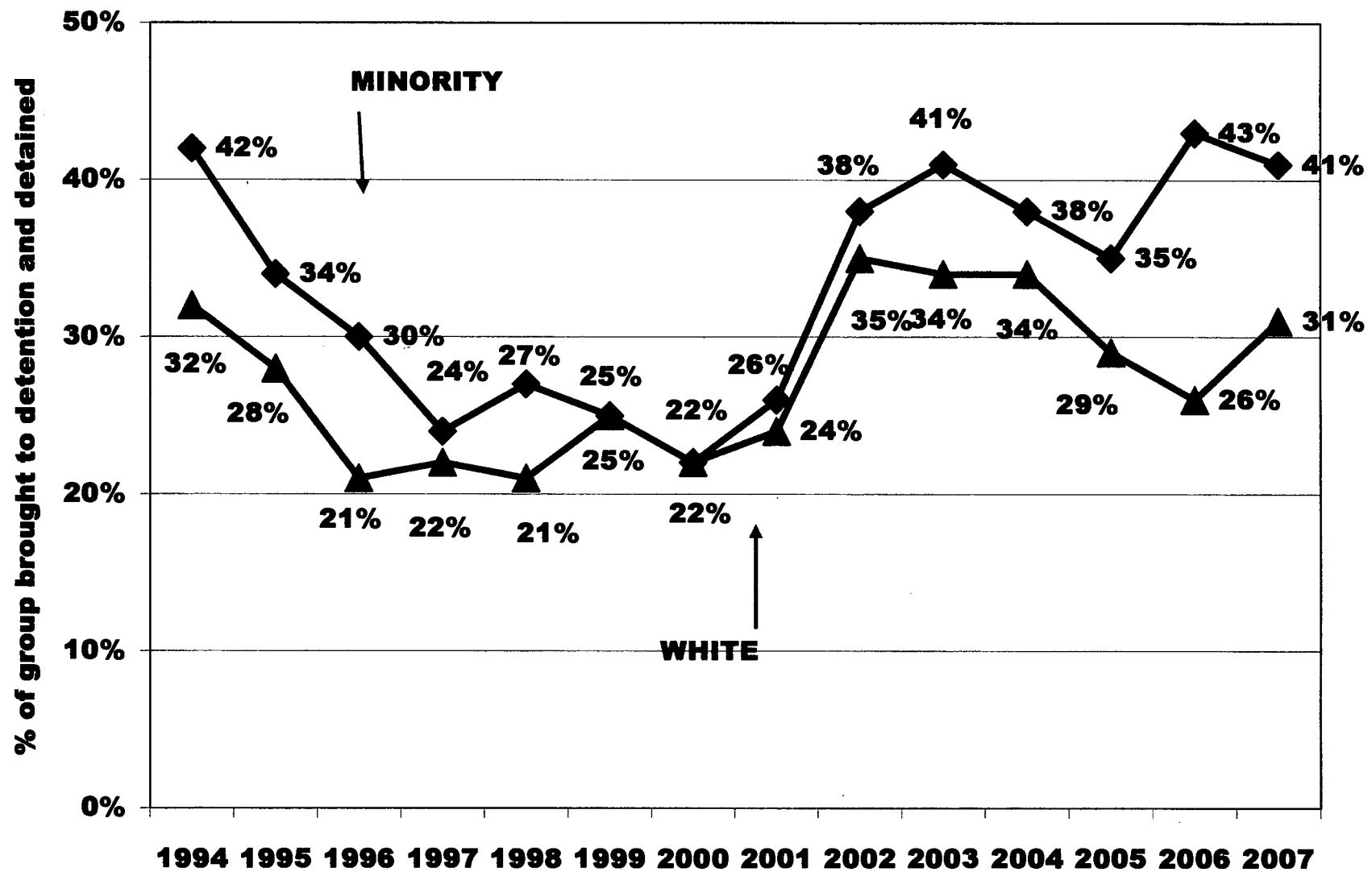


**Multnomah County Department of Community Justice
Juvenile Services Division**

Addressing Racial & Ethnic Disparity in the Juvenile Justice System - Recent Progress

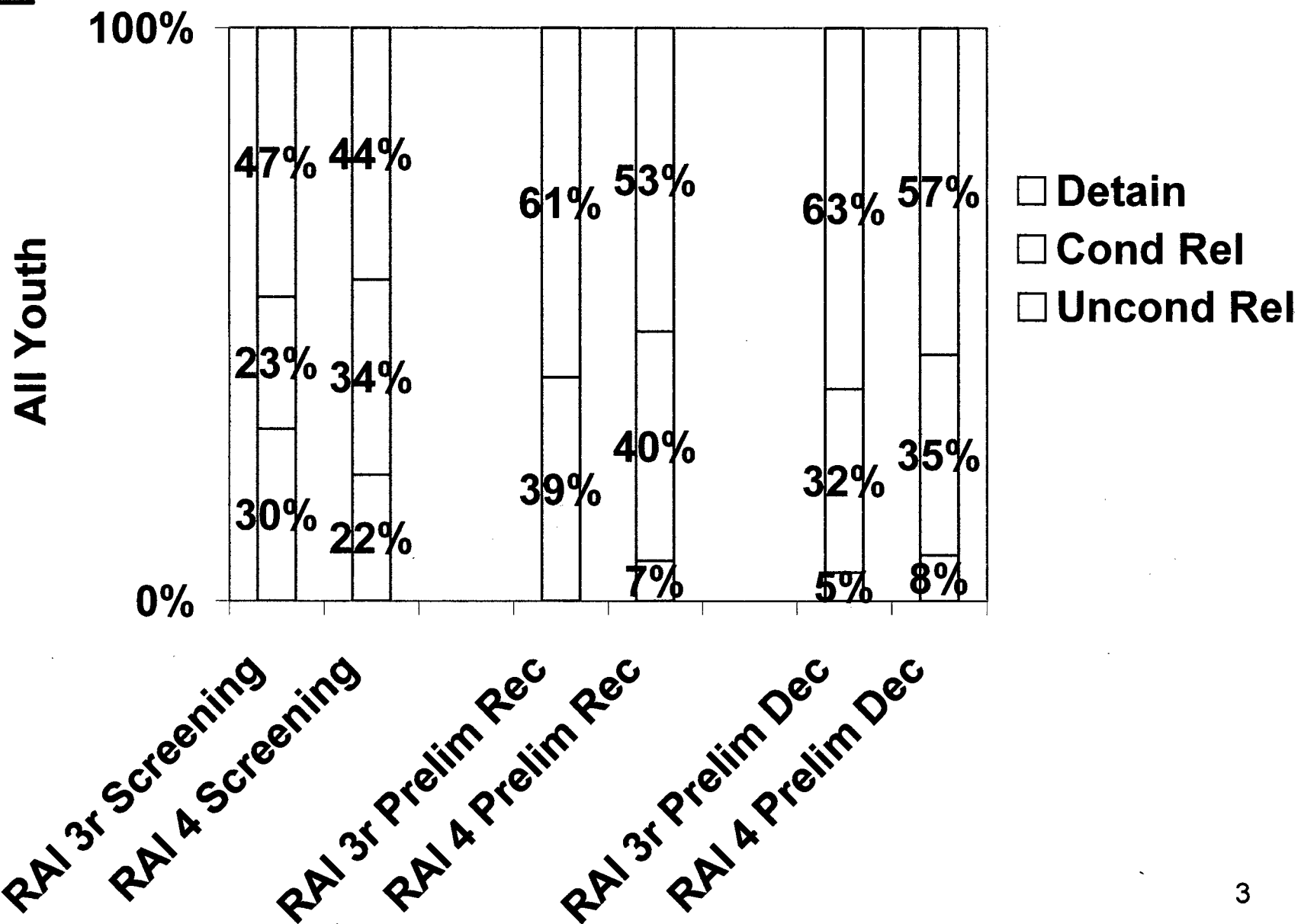


**DCJ Detain Rate by White/Minority
Over Time: 1994 - 2006**





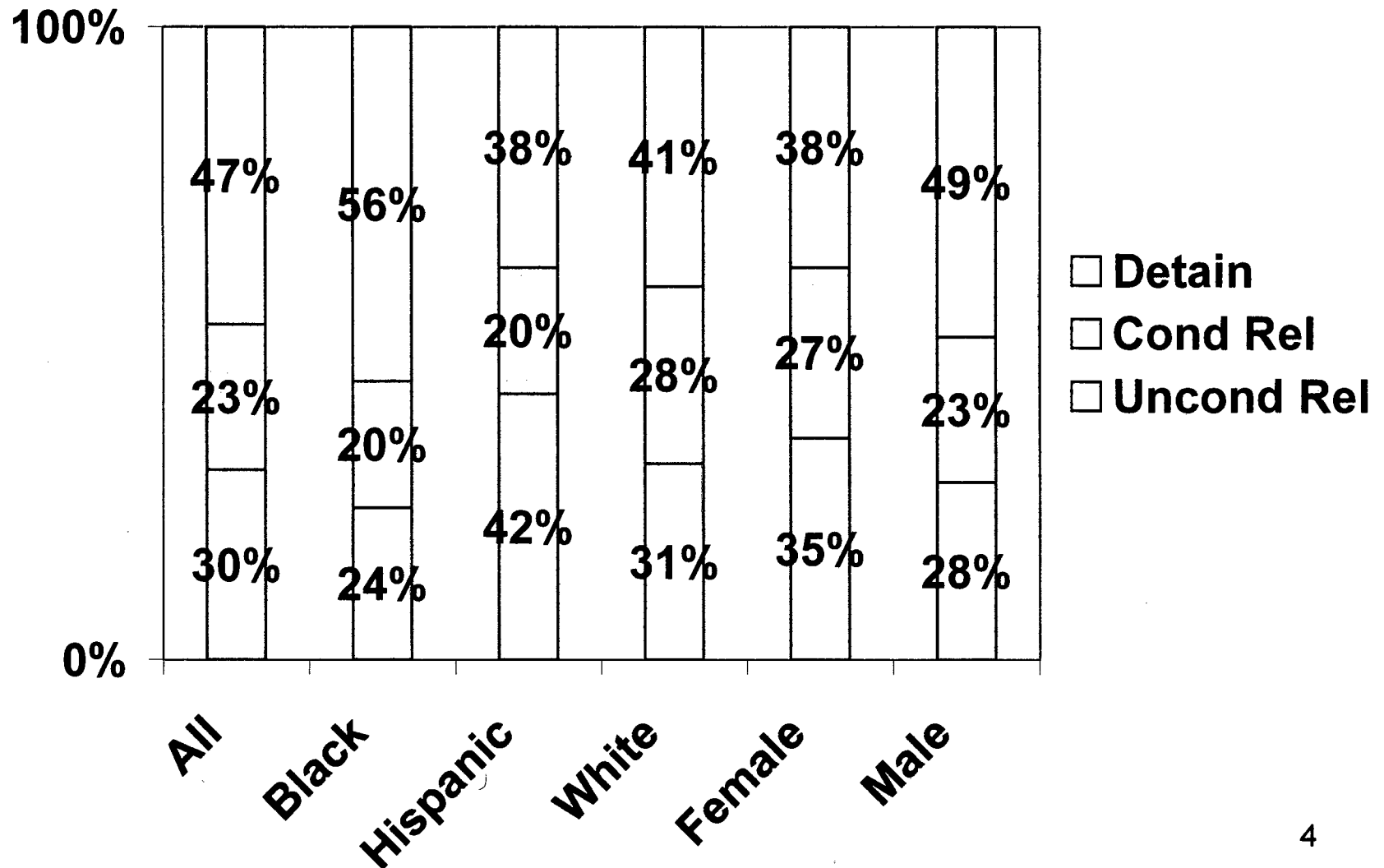
RAI 4 Implementation Results – Decision Results – First Five Months





RAI 4 Implementation Results – Decision Results – First Five Months

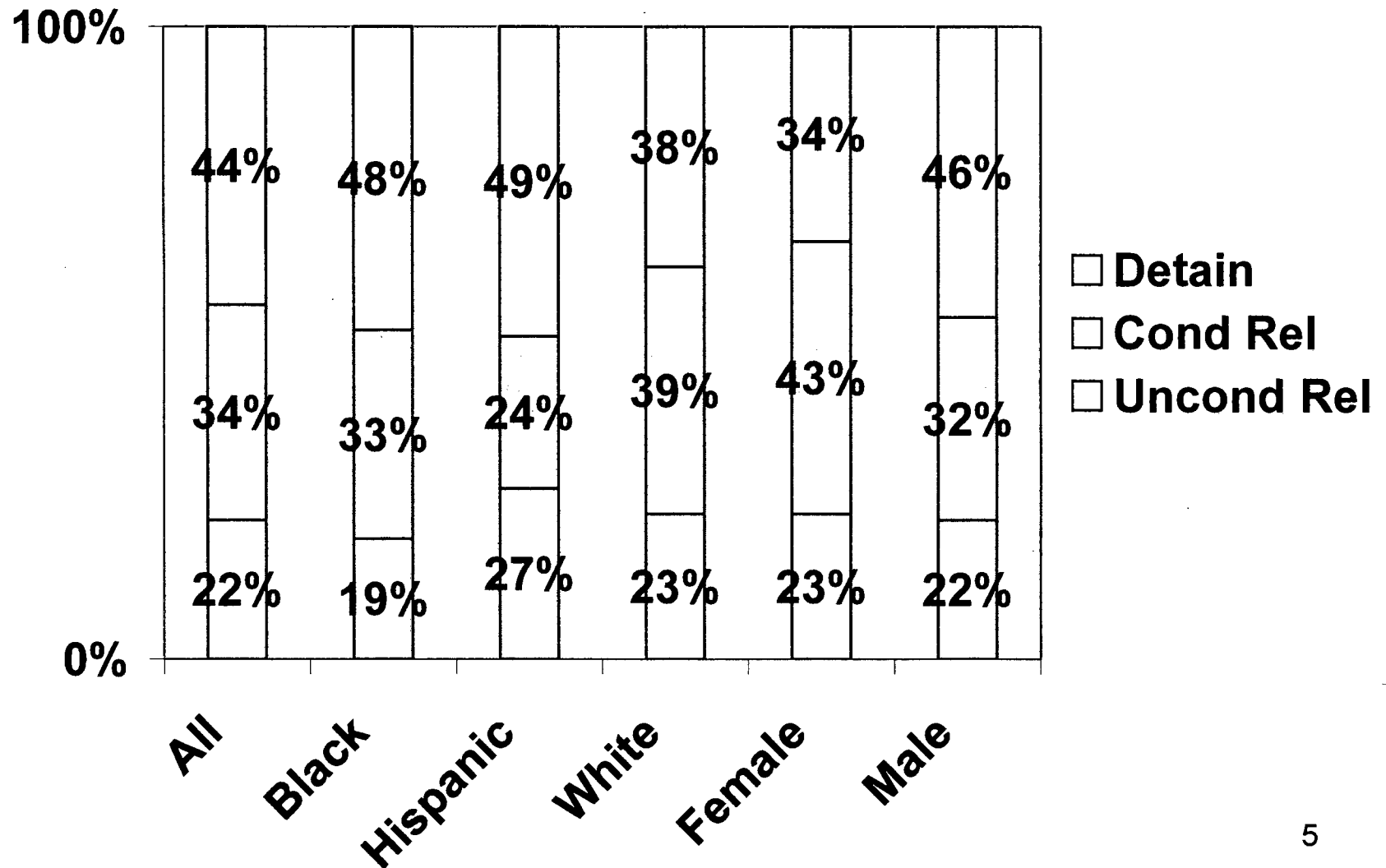
Detention Screening - RAI 3r





RAI 4 Implementation Results – Decision Results – First Five Months

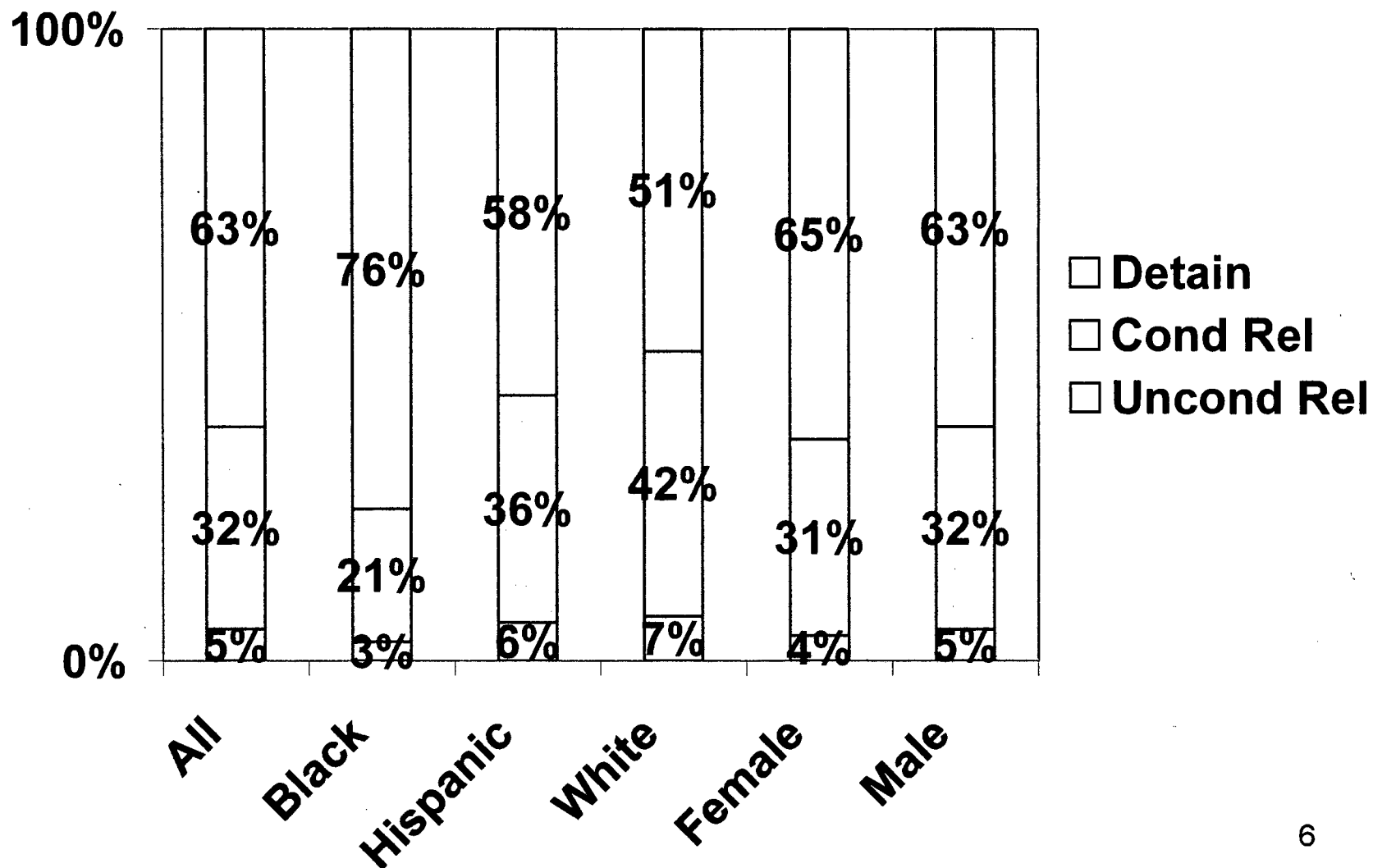
Detention Screening - RAI 4





RAI 4 Implementation Results – Decision Results – First Five Months

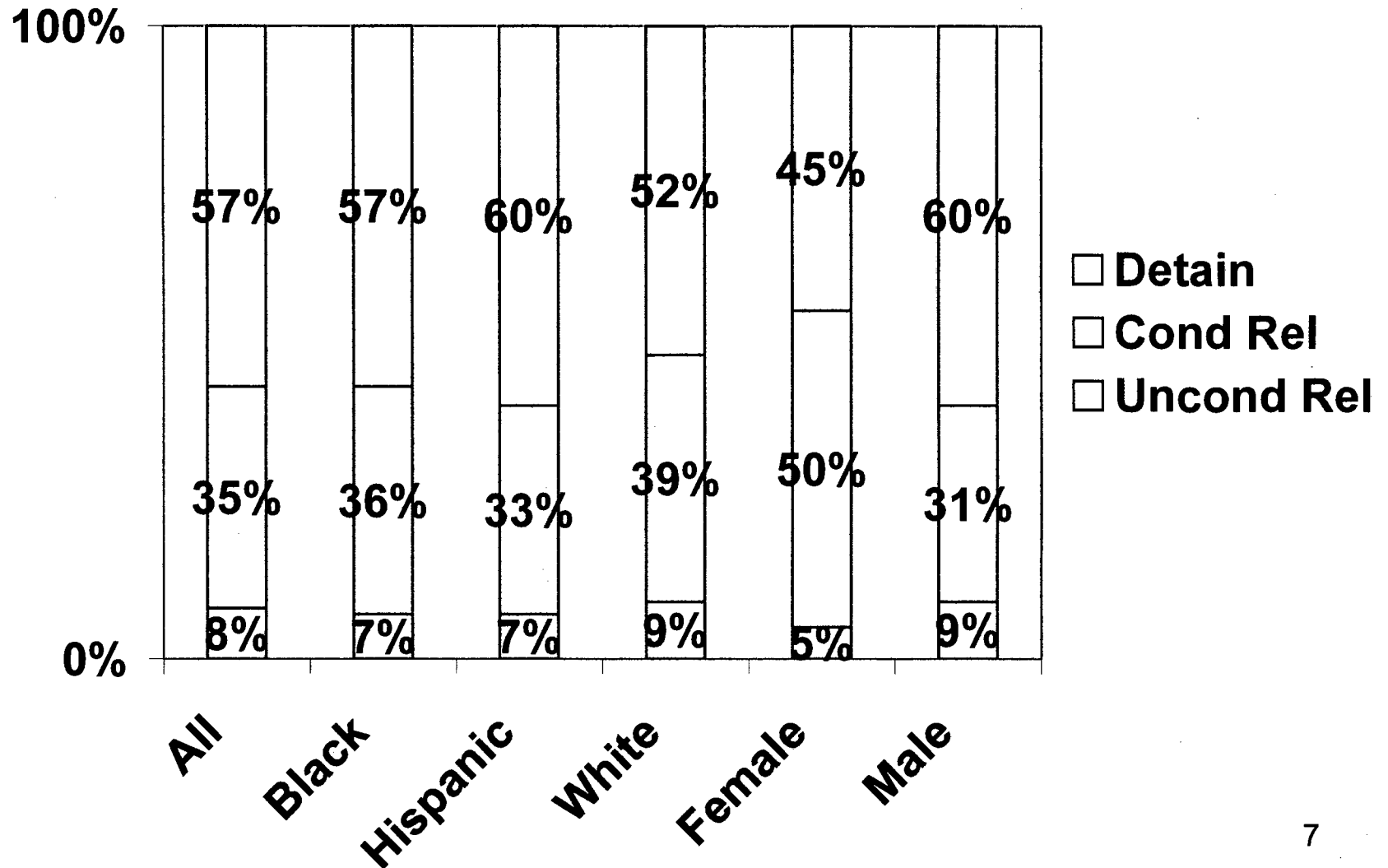
Preliminary Hearing Decision - RAI 3r





RAI 4 Implementation Results – Decision Results – First Five Months

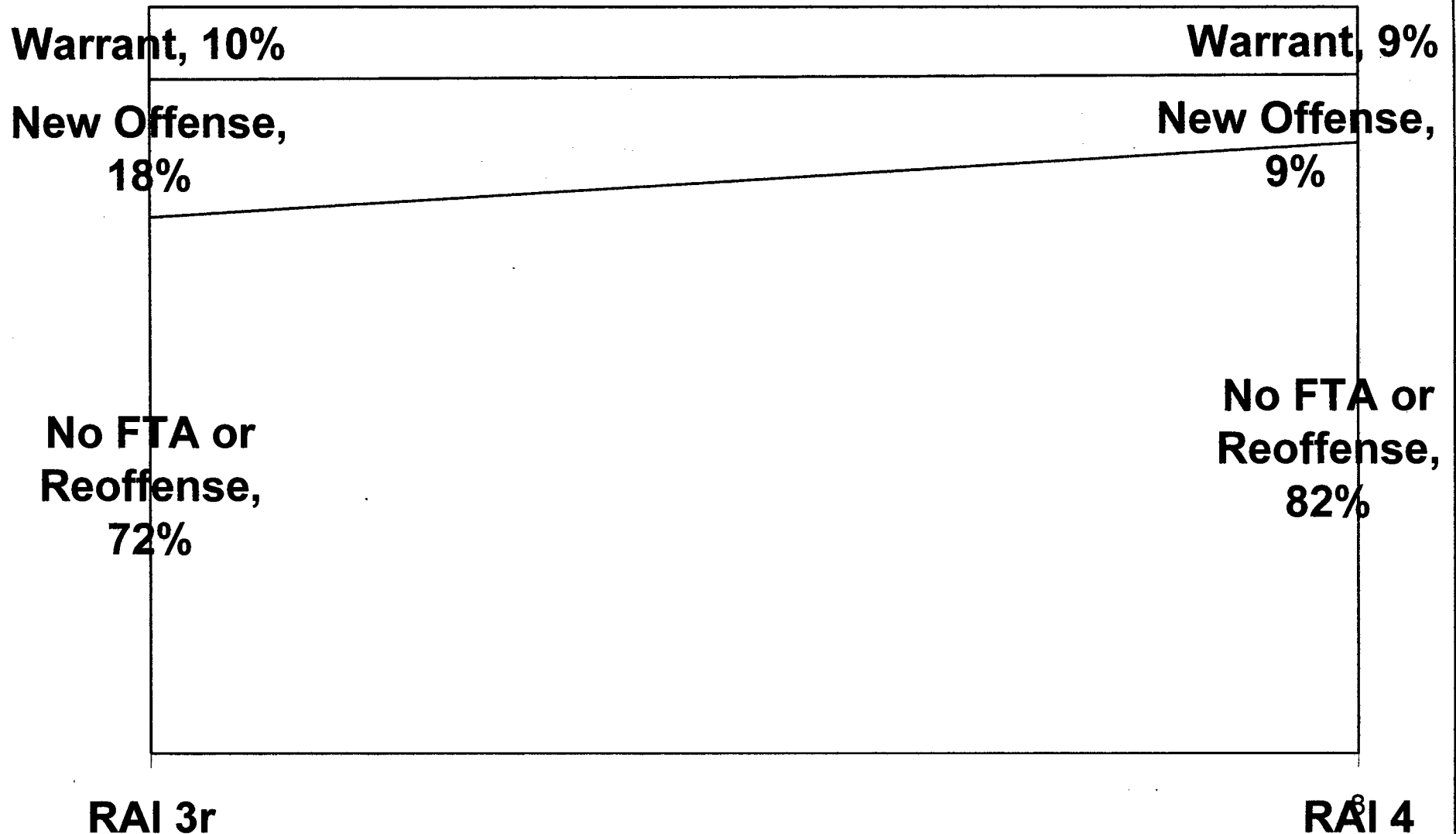
Preliminary Hearing Decision - RAI 4





RAI 4 Implementation Results – Outcomes – First Five Months

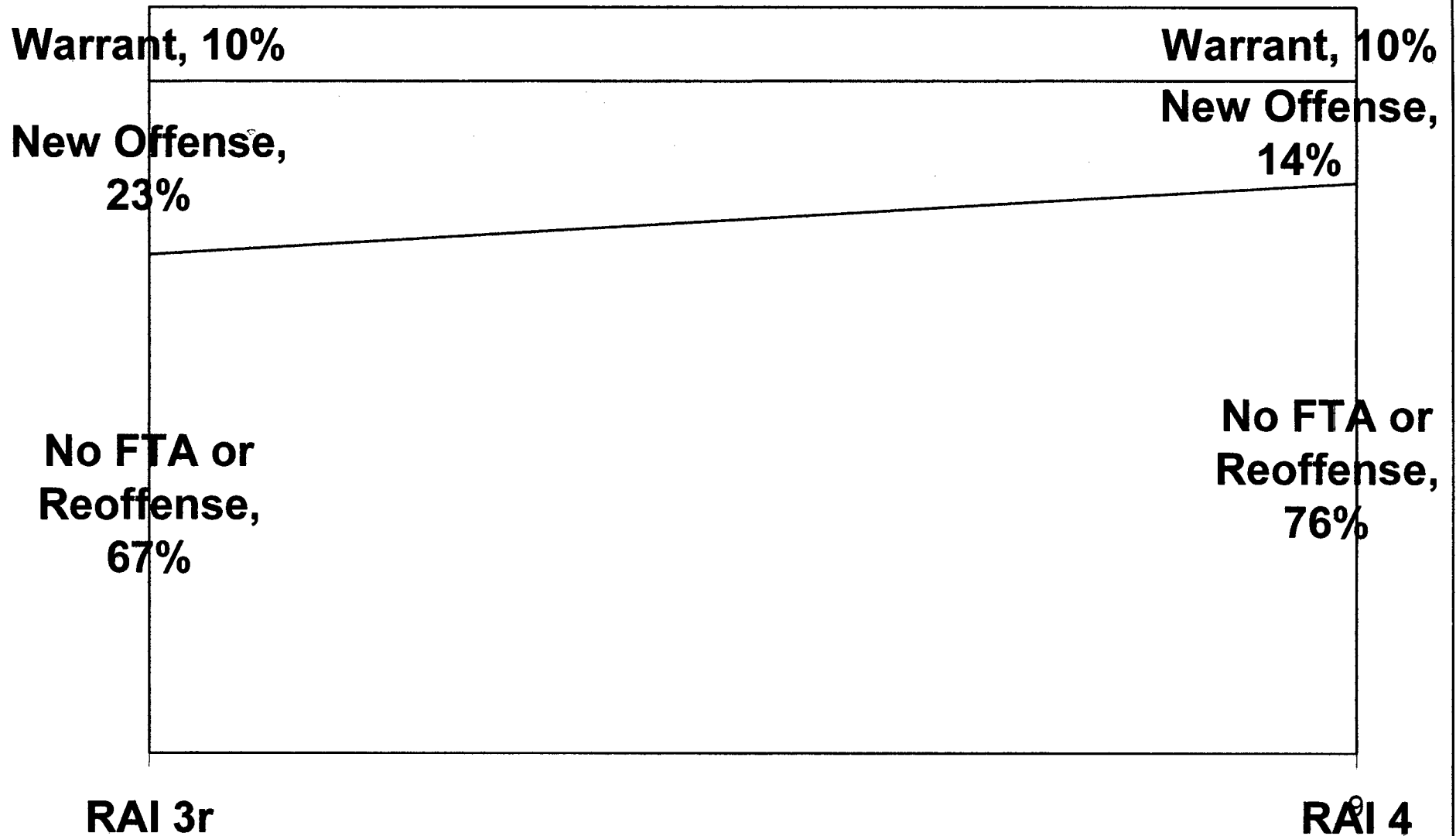
All Youth





RAI 4 Implementation Results – Outcomes – First Five Months

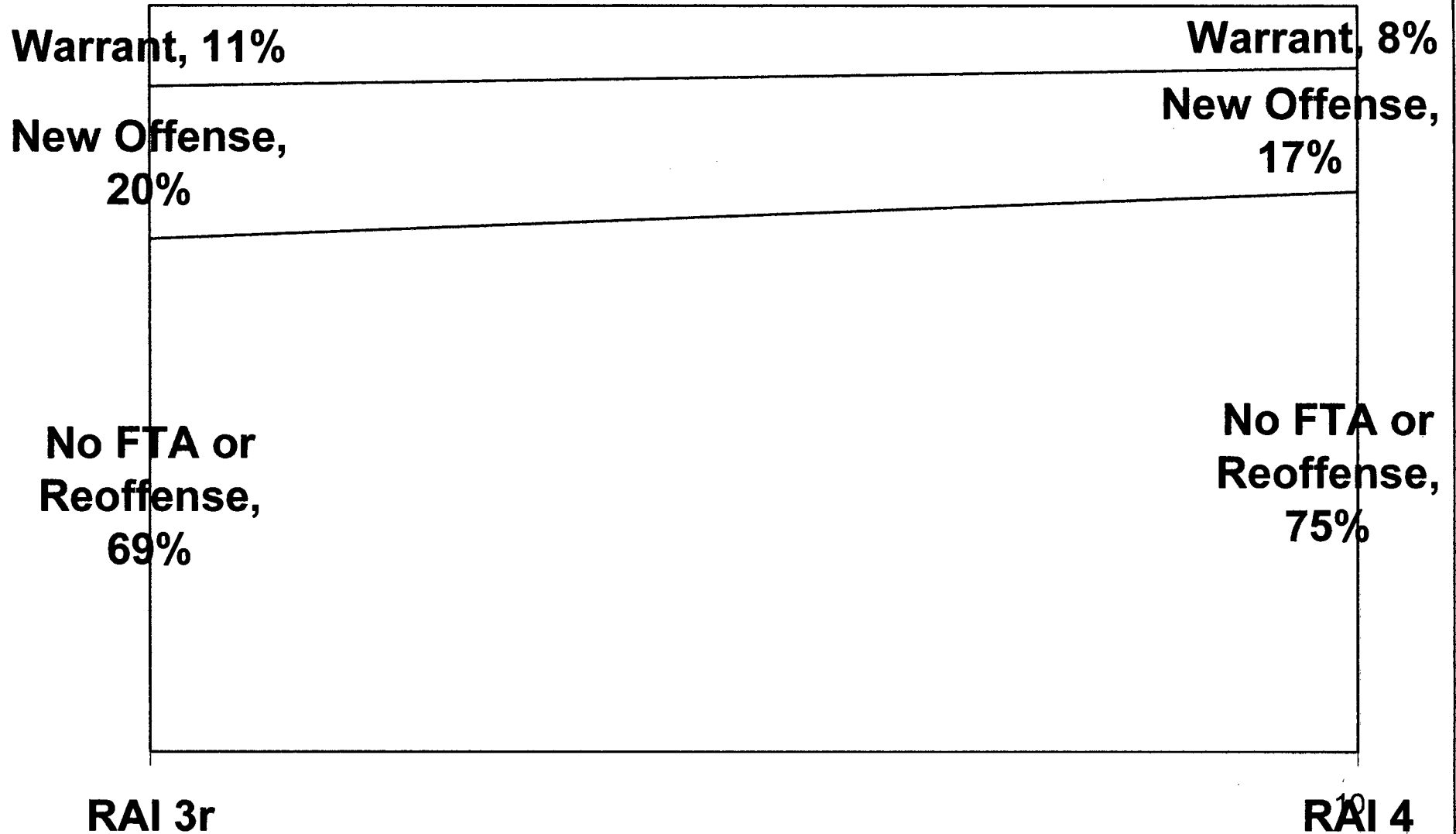
Black Youth





RAI 4 Implementation Results – Outcomes – First Five Months

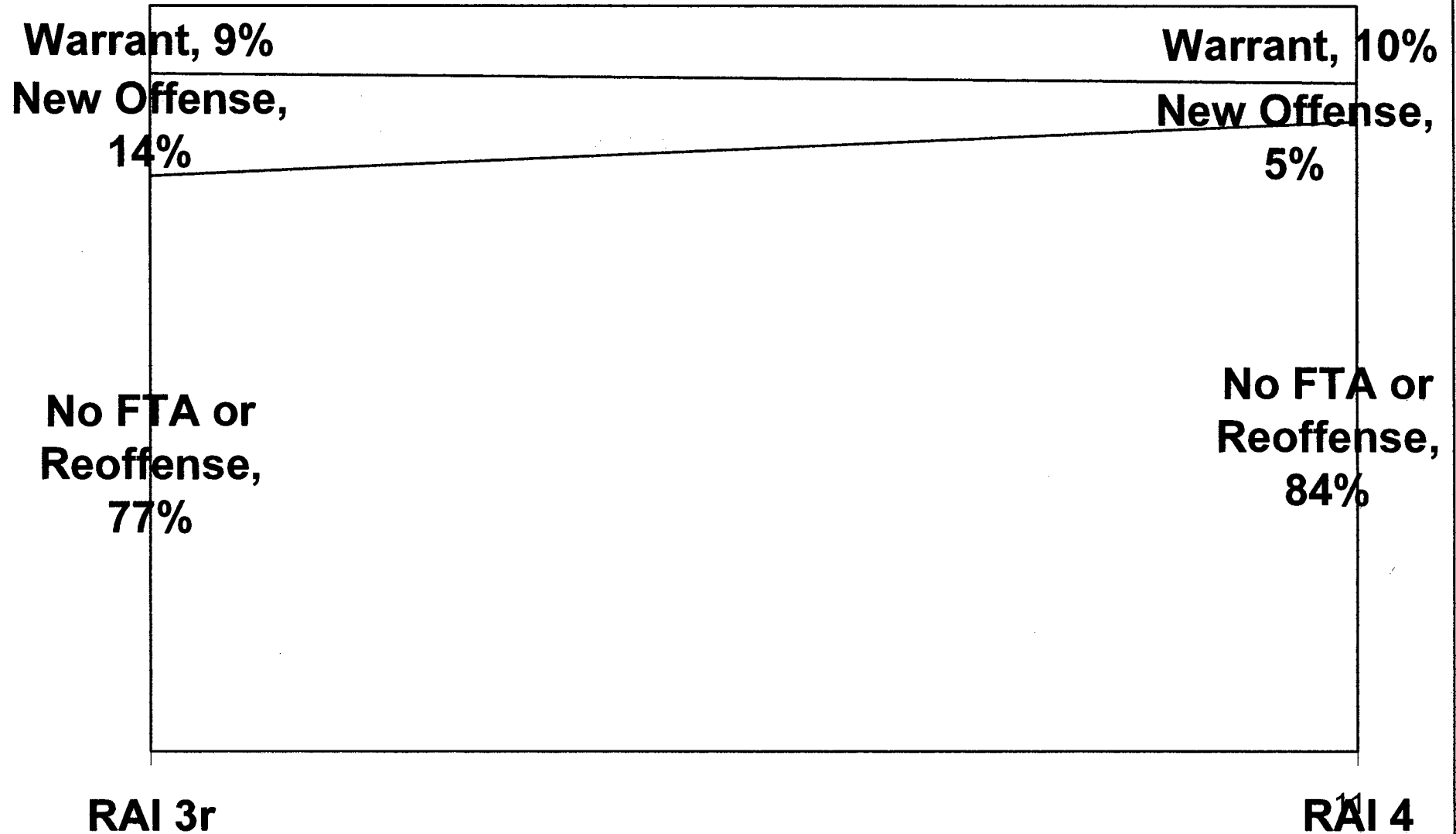
Hispanic Youth





RAI 4 Implementation Results – Outcomes – First Five Months

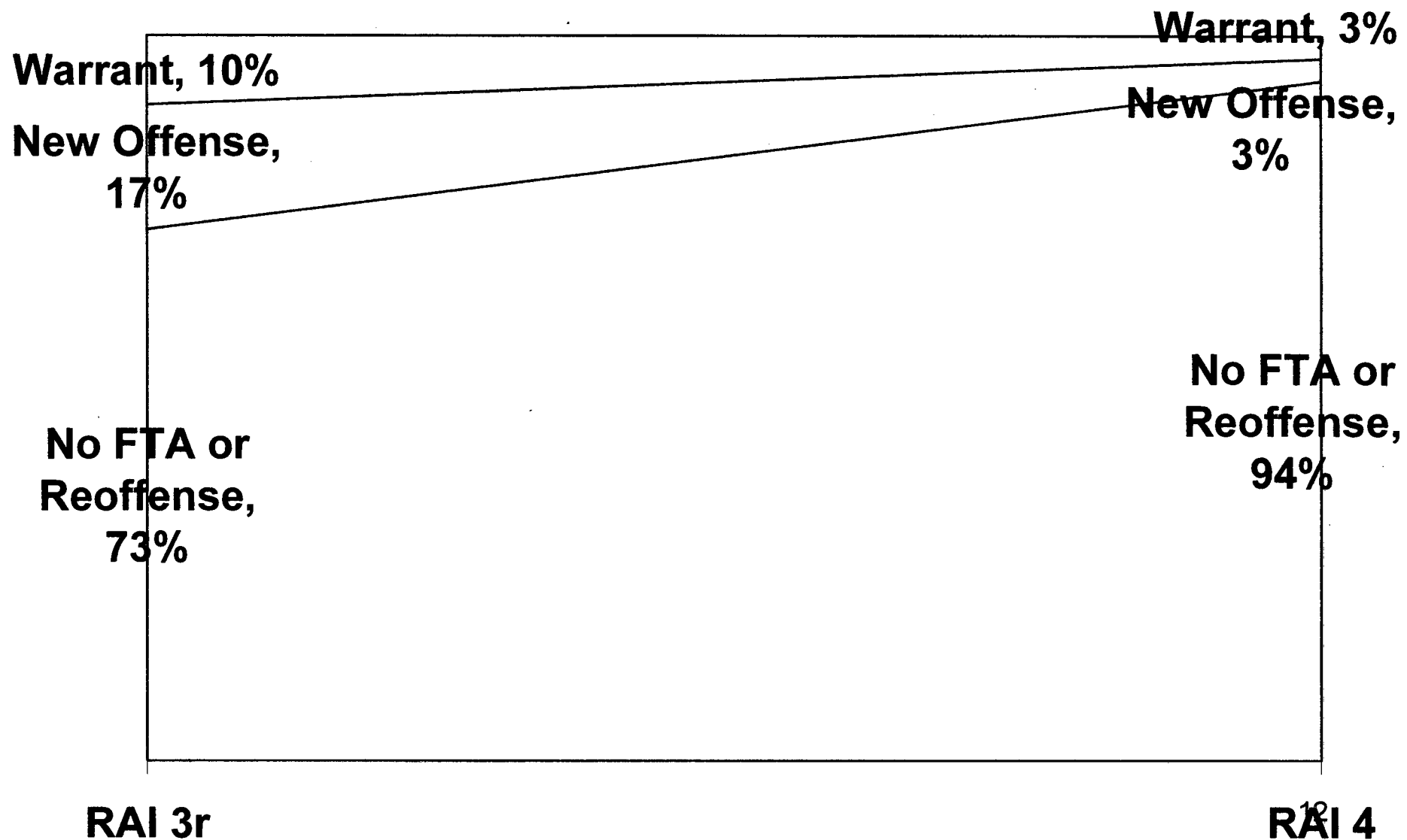
White Youth





RAI 4 Implementation Results – Outcomes – First Five Months

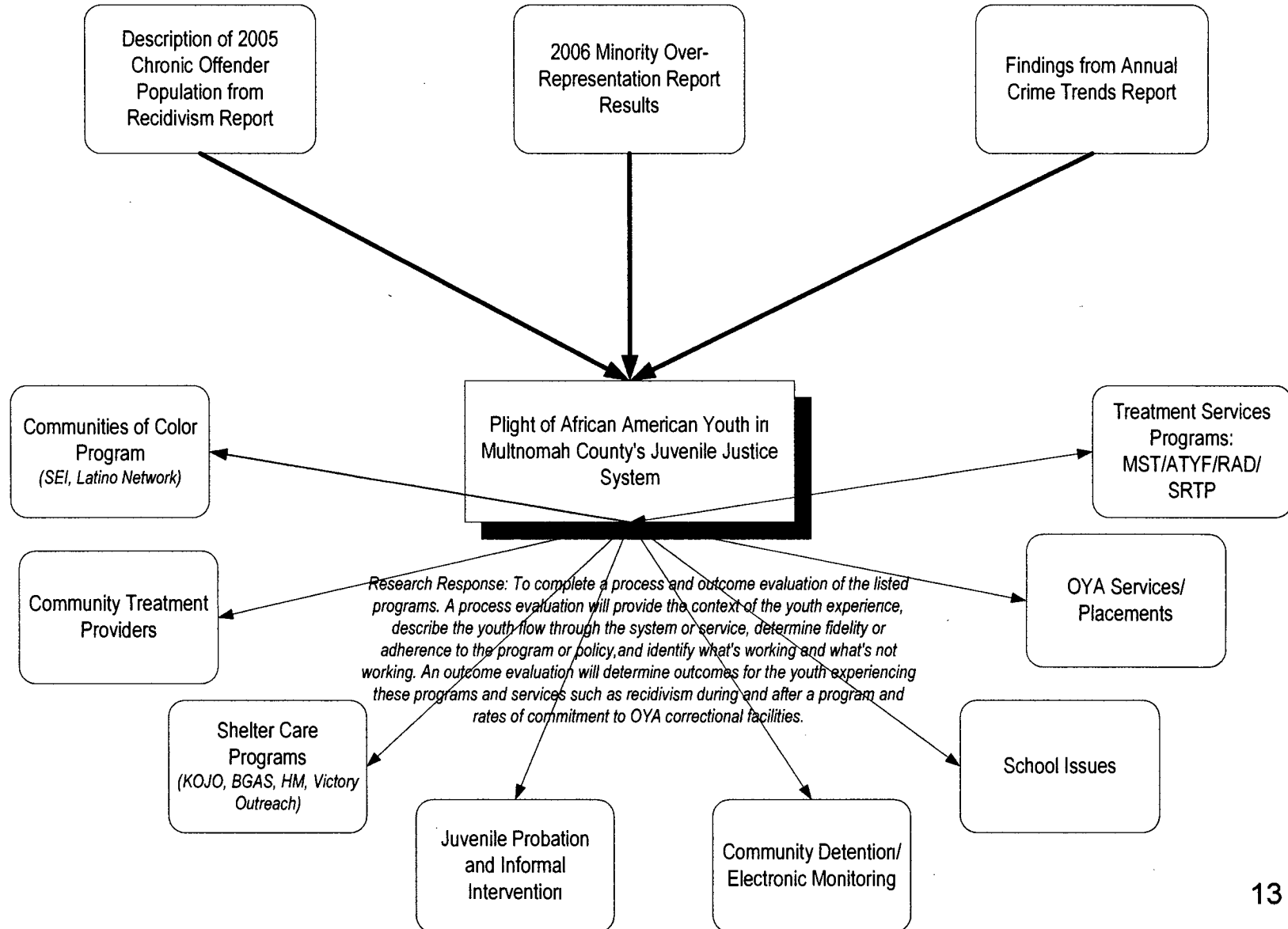
Female Youth





DCJ Research Response to Minority Over-Representation in the Multnomah County Juvenile Justice System

Overview data from annual reports indicate a growing problem





Educational Success Team: School Enrollment

- Education/Success JCCs assist high risk youth in finding the appropriate educational setting. These services include enrollment in school and updated testing. Additional services include monitoring attendance and participation for a period of time to assist youth in a successful reengagement and transition to a school setting.
- Eligibility Criteria:
 - Between the ages of 12 and 18 and currently on formal probation.
 - High risk, as scored by the JCP Assessment.
 - Suspended, expelled or currently not enrolled in an educational program



Educational Success Team: School Support

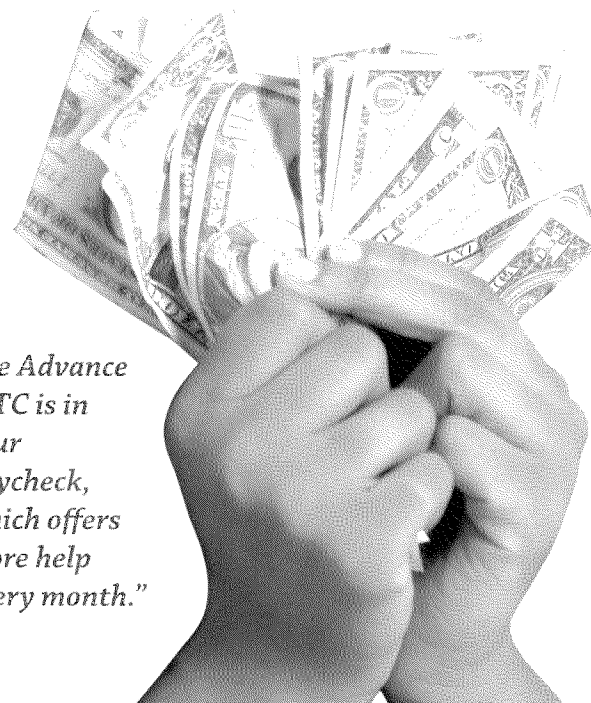
These positions are a collaboration between Portland Public Schools and Juvenile Services Division.

- One of the positions is dedicated to early intervention in the Major Suspension Program. The JCC assists at risk youth facing suspension (and their families) with services to support school success and avoid referrals to the juvenile system.
- The other position is assigned to the Delayed Expulsion School Counseling Center. DESCC has been designed to give youth one opportunity to participate and complete an in school suspension program. The JCC co-facilitates skills groups and provides individual consultation with youth and families.
- The goal of this program is to avoid expulsion and to transition youth back to their home school.

A collage of various US dollar bills (one, two, five, and ten dollar bills) falling from the top left corner of the page.

Increase Your Paycheck and Get a Tax Refund!

*Sign-up for the Advance Earned
Income Tax Credit*

A close-up photograph of a person's hands holding a large stack of US dollar bills, including one, two, five, and ten dollar bills.


*"The Advance
EITC is in
your
paycheck,
which offers
more help
every month."*



For more information on
Multnomah County's
Family Economic Security Project, contact:

Janet Hawkins, Project Coordinator
503.988.3707
janet.c.hawkins@co.multnomah.or.us

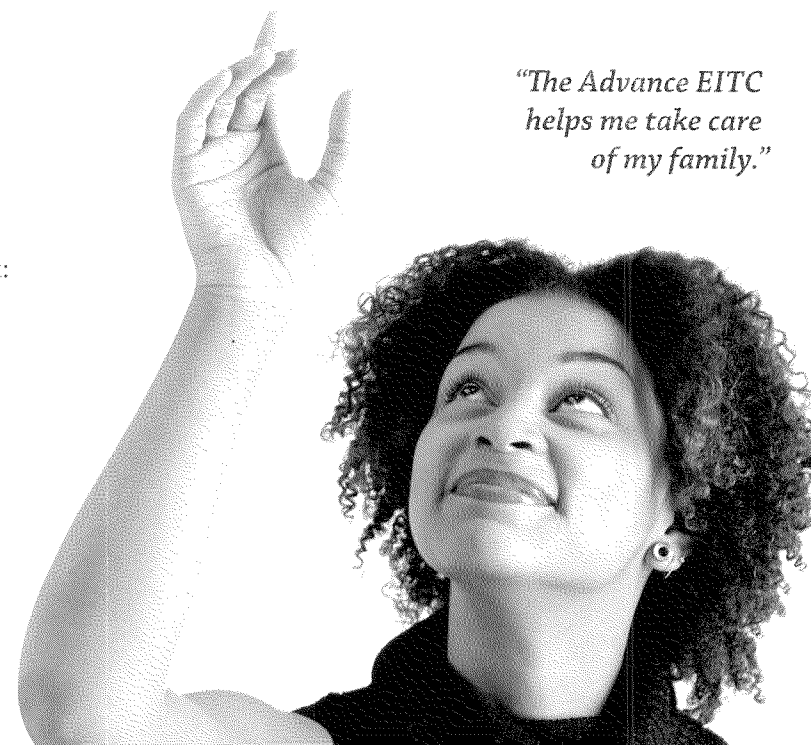
To learn more about the Advance EITC
www.irs.gov

A collage of various US dollar bills (one, two, five, and ten dollar bills) falling from the top right corner of the page.

Multnomah County
2008 Family Economic Security Project

Cash in on Advance Earned Income Tax Credits

*"The Advance EITC
helps me take care
of my family."*





Sign-up for the Advance Earned Income Tax Credit

The Advance EITC

allows low- and moderate-income workers with children to receive part of their federal tax credit in their paychecks throughout the year, instead of waiting until they file their tax returns.

What's the advantage?

If you enroll in the Advance EITC, your employer withholds fewer taxes from your pay. Depending on your income, you can receive up to \$1,750 in tax credits during the year. You receive the increase in your paycheck.

Who can apply?

- You (and your spouse, if filing a joint return) must have a valid Social Security number
- You must have at least one qualifying child living in your household. (Under IRS rules, your child/children must have lived with you for more than half of the tax year.)
- Your earnings can be any amount from \$7.95 an hour to \$20.00 an hour

Family Eligibility:

SINGLE HEAD OF HOUSEHOLD	MARRIED FILING JOINTLY
WITH 1 CHILD EARNS LESS THAN \$33,995 ANNUAL INCOME	WITH 1 CHILD EARNS LESS THAN \$36,995 ANNUAL INCOME
WITH 2 OR MORE CHILDREN EARNS LESS THAN \$38,646 ANNUAL INCOME	WITH 2 OR MORE CHILDREN EARNS LESS THAN \$41,646 ANNUAL INCOME

How do I apply?

Complete the IRS Form W-5. You can download the form from the IRS website or ask your Human Resources staff for a copy of the form. Complete the form and turn it into your HR or payroll staff. It's quick and easy.

Will I still get my tax refund?

If you participate in the Advance EITC program, you would still be eligible for any tax refund due you when you file your tax return.

Free Tax Assistance:

You can find free tax preparation sites near you!

CASH Oregon

www.cashoregon.org

503.243.7765

AARP Tax-Aide

www.aarp.org/taxaide

1.888.227.2669

Questions?


Visit the IRS website
www.irs.gov/eitc
or call 1.800.829.1040

Advance EITC Tips...

- If you're married, and both you and your spouse work, only one parent should claim the Advance EITC.
- This program works best for people whose earnings come from one job. If you (or your spouse) have a second or third job, this probably isn't the program for you. Extra jobs make it more difficult to do the correct tax withholding calculations.
- EITC income doesn't count against you in calculating eligibility for public benefit programs, like the Food Stamp Program or Oregon Health Plan.
- Be sure to file your taxes. If you are low or moderate income, check into having your taxes completed for free at a community site by IRS certified volunteers.

"I know that \$60 or \$70 isn't a lot for some people, but it makes a big difference for my family."



A collection of US dollar bills of various denominations (including \$1, \$5, and \$100) are shown falling from the top of the page, creating a sense of money being distributed or falling from the sky.

Multnomah County
Commission on Children, Families & Community
2008 Family Economic Security Project

Financial Planning Opportunities For People of All Incomes



☒ **Consumer Checklist**

Keep Notes – Map Your Progress!



Web-based Information:



Coaching/Counseling:



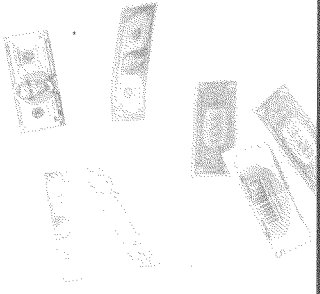
Bank/Credit Union Resources:



Credit Reports:



Free Tax Assistance/Tax Credits



"I need information on money management that is realistic for someone who is working, but not earning a lot. Someone like me."

Consumer Focus Group
Multnomah County
CCFC



T*his handbook is filled with information* about financial literacy and opportunities to create a savings or checking account. You can also find contact information for ordering your credit reports and debt management assistance. The handbook is organized by major topic with specific contact information below each topic heading. All phone numbers, addresses, names and websites are accurate as of January 1, 2008.

B*eing informed about your money* and committed to a savings plan is the first step towards your financial success. Whether you have always kept to a tight budget or you are just starting out, congratulations on taking charge of your future. Everyone can begin with a few simple steps for saving and spending:

- **Make money**
- **Don't spend it all**
- **Pay off debts**
- **Start saving as soon as you pay off debts**

U.S. Securities and Exchange Commission, 2007

K*eeing track of your money* can be easier when you have information to help you begin to make plans for your money. Financial education can encourage you to be honest about your budget, set goals for spending plans and save more money. Whether you want to get out of debt, open a new checking account, create and stick to a budget or create a spending plan for future dreams you can begin with tips and tools to help with your personal needs.

F*inancial Literacy/Education*

- ✓ Web-based Education
- ✓ Coaching/counseling approach either by individual or classes
- ✓ Bank or Credit Union programs
- ✓ Credit Reports
- ✓ Free Tax Assistance/Tax Credits

Web-Based Education

If you don't have your own computer to access the Internet, use the library's for free. Call 503-988-5387 to find the Multnomah County library branch near you.

Success Tip:

- *Make realistic goals you can keep*
- *Learn new ways to manage your money*
- *Maintain your budget*

Beehive, 2007

AARP

- Tips and strategies for successful savings, how to manage your money, credit card fraud and how to deal with your debt
- Tax counseling and prep services, find a free tax-aid site near you
- Free online newsletter
- www.aarp.org, choose category Money and Work

America Saves

- Web based savings tips & strategies: topics include getting out of debt, saving for a home, saving for emergencies
- Money saving tips
- Free online newsletter
- www.americasaves.org

Beehive

- "Money Made Easy" course for family budgeting
- Free budgeting worksheets
- Links to local banks and credit unions; how to open a checking account information
- Information about how to get a loan, savings and investing, paying bills, file taxes, how to get free credit reports
- www.thebeehive.org (choose Portland version from main page), choose Money category

Debt Advice

- Provided by the National Foundation for Credit Counseling
- Helping consumers use credit wisely
- Debt management plans, money management education, home ownership education
- Local agency: Clear Point Financial Solutions, Inc. 9955 SW Washington Street, Suite 301 Portland Oregon 97216, 1-800-388-2227
- Online counseling available: interactive, multi-session, using forms and email communications
- www.debtadvice.org



Success Tip:
*Be Prepared
Be Informed
Be in Charge*

FDIC, 2007

Doorways to Dreams

- Asset building opportunities for low income families
- “Refunds to Assets” helps direct tax refunds to an asset building account
- Web based Individual Development Account (IDA)
- www.d2dfund.org

Federal Reserve Education

- Resources for personal finance education
- Consumer protection tips, banking online information
- A beginner’s guide to building wealth
- www.federalreserveeducation.org

My Money.gov

- US Financial Literacy and Education Commission providing financial education resources for all Americans
- Link to “Money Smart”, an adult education program for people with little or no banking experience, to help adults outside the financial mainstream and enhance their money skills by creating positive banking relationships
- Multiple language options, fully scripted guides for instructors via online/cd-rom
- Free of charge
- www.mymoney.gov



"It's never too early or too late to start planning. You can take action today to ensure your financial security in later life."

OSU Extension

National Endowment for Financial Education

- A non-profit foundation partnering for financial well being
- Link to www.smartaboutmoney.org, a project for financial independence "providing free financial guidance to individuals in need"
- Link to www.consultaplanner.org for free financial counseling
- Official website www.nefe.org

Oregon State University Extension Family and Community Development

- "Basic Budgeting" and online training program on bankruptcy education and financial security
- "Investing in your future" – a basic investing home study course with multiple parts, developed for first time investors
- <http://extension.oregonstate.edu/fcd/>, choose category Family Financial Management



Coaching/ Counseling

Individual
appointments or
group sessions are
available in the
community.

Banking on Our Future: Operation HOPE

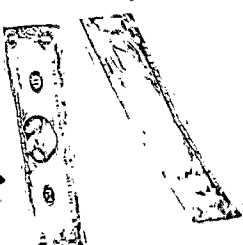
- Training focused on underserved, youth and at-risk communities
 - Four modules: Basics of banking, checking and savings accounts, power of credit and basic investments
 - Curriculum taught by volunteer HOPE Corps members
- Online interactive financial literacy program, www.bankingonourfuture.org
- www.operationhope.org
- Local branch:
David Bell
Program Manager
C/O Bank of the West
401 SW 5th Street, 3rd Floor
Portland, Oregon 97204
503-796-5854

CASH Oregon

- Non-profit organization offering free financial coaching to low- and moderate-income consumers as well as free tax preparation services
- Program is designed to help people build better financial habits without undue pressure or stress
- Focus is on building participant-driven decisions, with an emphasis on learning and gaining skills
- Program will be run as a pilot program with limited enrollment opportunities
- 503-243-7765
- www.cashoregon.org

Catholic Charities El Programa Hispano

- Financial literacy workshops in Spanish
- Free classes usually held on Saturdays
- Call 503-669-8350 for information (bi-lingual)



You have to be realistic

You have to be serious

Budgets are an honest start

Money Made Easy,
2007

Financial Beginnings

- Non profit organization providing financial education to youth and young adults in the Pacific NW
- Four comprehensive programs: banking, insurance, credit and investing
- 1-800-406-1876
- www.financialbeginnings.org

"Hands on Banking" – Wells Fargo

- Free CD-Rom instruction program in English/Spanish or online
- Training is self-paced for individual or classroom/community groups
- Narrated lessons for kids, teens, high school or adults
- www.handsonbanking.org

Mercy Corps Northwest

- *Asset Builder* small business IDA's with a savings match of \$3 for every \$1 saved
- Six class series on small business education, training, and support services for low-income people interested in starting and operating a small business
- Business loans available
- Contact Sarah Castagnola 503-236-1580 ext 201
- www.mercycorpsnw.org

Metropolitan Family Services

- Offers financial education programs:
 - Choices for a Healthy Financial Future – credit repair services. Referrals to amyc@metfamily.org. Amy Corbett, Program Manager 503-232-0007
 - Ways to Work – financial education and low interest car loans for parents needing transportation to and from work. Contact Shannon Woodward 503-232-0007 ext. 252
 - Workshops and seminars on debt reduction, savings accounts, budgeting traps for consumers, and group budget sessions with volunteers assisting participants one-on-one as needed. Contact Shannon Woodward 503-232-0007 ext. 252

Outreach in Burnside

- Non-profit serving people with disabilities living in poverty
- Money management instruction
- 503-225-0950
- www.aracnet.com/~omib/index.htm, choose category Outreach Money Management Assistance

Safeco's Women and Money: Financial Management for Women

- Helping women plan for financial health now and in the future
- Free of charge to any non-profit organization
- Attend one 8-hour workshop
- Receive a financial planning guide
- Contact Margaret Moore, Wellness and Financial Literacy trainer: 503-757-1943

Women's Financial Group

- Provides financial education to help women reach their financial goals
- No fee for service
- 28900 SW 25th Dr. Wilsonville OR
503-682-2178
- Serves all Portland Metropolitan areas



Bank and Credit Union

Banks and credit unions welcome new customers. Think about starting a “financial relationship” that will help you manage your money.

“Establishing a bank account has been a step up for me.”

Consumer Focus Group
Multnomah County
CCFC

Advantis Credit Union

- Free workshops for members – “Budgeting at Any Age” – gain control of your finances and accomplish your financial goals
- Free for members, training on money management basics, tracking spending patterns, setting financial goals, downsizing debts, and using credit cards wisely
- Free checking, with no hidden fee
- 503-785-2528
- www.advantiscu.org

Albina Community Bank

- Full service bank creating financial opportunities for the economically underserved
- Personal banking that helps consumers invest in their community
- Financial education opportunities
- Five locations in N/NE Portland
- 2002 NE MLK Jr. Blvd branch, 503-287-7537
- www.albinabank.com

Bank of America

- Variety of checking account options to fit your needs
- Keep The Change™
 - Introducing a new kind of change jar
 - Automatically save money with each check card purchase
 - Bank of America will match 100% of your savings for the first 3 months
 - An easy way to grow your savings
- Financial literacy “Your Bank, Your Future”
- Toll-free at 1-800-432-1000
- Many locations and online banking available at www.bankofamerica.com
- Financial education tools online, choose a category under Achieve Your Goals



"Setting financial goals is exciting - it is your opportunity to truly decide what you want to do with your money."

Point West Credit Union, 2007

Key Bank

- "Key Checkless Access Account" an alternative to check cashing facilities
- No minimum opening deposit, no monthly maintenance service charge fee
- Key Bank Plus Program – check cashing services, not required to open an account, long term financial goal planning, financial counseling and classes
- Link to Money Made Easy – step by step advice for budgeting hosted by the Beehive. Visit www.beehive.org/moneymadeeasy
- 1-800-key2you (1-800-539-2968)
- Key Bank – www.key.com/html/LP-LMI.html

Oregonians Credit Union

- LPL Financial Services located at Oregonians Credit Union
- Investment planning, retirement planning, income tax strategies, educational funding, estate planning and insurance planning
- Confidential appointments: Dick Akins 503-358-0816 or Richard.akins@lpl.com
- www.ofcu.com, choose category Member Resources, and then Financial Planning

Point West Credit Union

- BALANCE – a financial fitness program offered at no cost to members
- Debt-management service lets you create a structured repayment plan
- Toll free info line to speak with certified counselors to answer your money management questions 1-888-456-2227, free to Point West members
- Point West CU branches hosts regular financial education seminars, free to members
- Fresh Start checking for member with credit score barriers
- Contact Point West for membership questions 503-546-5000
- www.pointwestcu.com, choose category Community Resources, and then Learning Center (BALANCE)

*"Knowing
your options
and making
well-informed
decisions will
help you to
achieve financial
security."*

US Bank, 2007

Unitus Community Credit Union

- "Balance" financial fitness program provides expert help at no cost to members
- Unitus Advance Loan: borrow \$50-\$500 regardless of credit score, no loan fee, reasonable fixed interest rate
- Repayment schedule is one month per \$100 borrowed for up to 3 months
- Free "Understanding Your Credit Score" seminars
- Join UCU for only \$5
- Mall 205 branch:
 - 10555 SE Washington Portland, OR 97216
 - 503-227-5571

US Bank

- Financial literacy "Mind your Money"
- Many branches throughout Portland metro area
- www.usbank.com, choose category Financial Management

Washington Mutual

- Personal Finances 101
- Get information needed to create a realistic budget or rebuild your credit
- Step by step plan to keep a low-tech, user friendly budget tracking tool
- Receive your true FICO score from TransUnion for free with a WAMU credit card with no annual fee
- 1-800-788-7000
- www.wamu.com, choose category Learn & Plan, then browse by topic, then Personal Finances 101+

Credit Reports/ Debt

Not all credit counseling organizations provide free services. Don't be afraid to ask questions, or say "no thanks" if you're uncomfortable about charges.

211Info

- Largest resource and referral call center in the Northwest
- Consumer access to information on health and human services programs
- One call gives you access to resources across your community. 211Info is efficient, fast and easy to use
- Most phone lines open 8am-8pm Monday through Friday
- You can call 211 or use 503-222-5555 in Multnomah and Washington County
- www.211info.org

Beehive

- Online credit education, tips and steps
- Topics include: credit cards, types of credit, applying for credit, keeping a good credit score, credit ratings and reports, getting help with debt
- Information on how to find a Consumer Credit Counseling Service near you
- www.thebeehive.org, choose Portland version from main page, choose Money category and then Credit and Debt

Debt Management Assistance

- American Consumer Credit Counseling, www.consumercredit.com or 1-800-769-3571
- InCharge Institute of America, www.incharge.org or 1-800-565-8953
- Money Management International, www.moneymanagement.org or 1-866-889-9347

Debtor's Anonymous

- Tools and support group to help you recover from compulsive spending. Offers assistance with debt management and controlling spending
- Call 503-235-0638
- For information email daintergroupnw@yahoo.com

***"Managing my
money gives me a
sense of pride."***

Consumer Focus Group
Multnomah County
CCFC

Fair Credit Reporting Act

- Requires each of the nationwide consumer reporting companies to provide a free copy of credit reports upon request once every 12 months
- To order visit: www.annualcreditreport.com
- No need to contact Equifax, Experian and TransUnion individually if you order through Annual Credit Report
- Call 1-877-322-8228
- Mail a request to:
Annual Credit Report Request Service
P.O. Box 105281
Atlanta, GA 30348-5281
- To learn more about credit issues and imposter "free credit report" visit www.ftc.gov/credit

myFICO®

- When you apply for credit – whether for a credit card, a car loan, or a mortgage – lenders want to know what risk they take by loaning money to you. They utilize this credit scoring system to process loan applications.
- Low FICO® scores often mean that loan applications will be turned down or that consumers will pay higher interest on their loan
- Taking steps to improve your FICO® scores can help you qualify for better rates from lenders
- www.myfico.com

National Credit Bureaus

- Equifax: 1-800-685-1111 or www.equifax.com
- Experian: 1-888-397-3742 or www.experian.com
- TransUnion: 1-877-322-8228 or www.transunion.com

Free Tax Assistance/ Advance EITC

Why pay
to get your
taxes done?

Use free,
community
resources.

Free Tax Assistance

IRS partners with AARP Tax-Aide and CASH Oregon to provide free tax preparation for low- and moderate-income people living in the Portland Metro area. There is no charge for the service and many taxpayers receive their refund within 2-3 weeks. When you come in be sure to bring:

- ✓ Social Security or Individual Taxpayer Identification Number for every person on the return
- ✓ Form W-2 from every employer
- ✓ Other form and receipts, such as 1099s from your bank
- ✓ Child and dependent care information
- ✓ Copies of last year's returns, if available

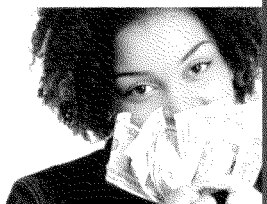
You can find free tax preparation sites near you:

- 503-242-7765 (CASH Oregon)
- 1-888-227-7669 (AARP) or
- 2-1-1
- www.cashoregon.org
- www.aarp.org/taxaide

Advance EITC:

IRS allows low- and moderate-income working families to collect their Earned Income Tax Credit as an advance during the year, providing eligible wage earners with up to \$1,750 in additional income.

- To learn more visit the IRS website at www.irs.gov - search "Advanced Earned Income Tax Credit"
- Ask your employer for a copy of the federal form W-5, which provides an overview of the Advance EITC program





Prepared by Natalie Mitchell, CCFC Intern
Editing assistance by Tamara Bertell, MPA

For more information about the Family Economic Security Project,
contact Janet Hawkins, CCFC Community Action Coordinator,
at (503) 988-3707
or janet.c.hawkins@co.multnomah.or.us.

To learn more about the Advance EITC, visit www.irs.gov.

ADVANCE EARNED INCOME TAX CREDIT

GET NEXT YEAR'S REFUND IN THIS WEEK'S PAYCHECK

↓
You may qualify if you meet certain
income requirements:

- » You must expect to be eligible for the EITC in 2008.
- » Your expected income for 2008 must be less than \$33,995, \$36,995 if you expect to file a joint return for 2008.
- » You must expect to have a least one qualifying child.



To claim EITC advance payments, complete this 2008 Form W-5 and give it to your employer. More information is available in Publication 596, *Earned Income Credit*, or
CALL 1.800.829.1040 | VISIT www.irs.gov/eitc | ASK YOUR TAX PREPARER



Department of the Treasury
Internal Revenue Service

www.irs.gov

Publication 1239(ENG/SP) (Rev. 03-08)
Catalog Number 156560

AETC

2008 Form W-5



Department of the Treasury
Internal Revenue Service

Instructions

Purpose of Form

Use Form W-5 if you are eligible to get part of the earned income credit (EIC) in advance with your pay and choose to do so. See *Who Is Eligible To Get Advance EIC Payments?* below. The amount you can get in advance generally depends on your wages. If you are married, the amount of your advance EIC payments also depends on whether your spouse has filed a Form W-5 with his or her employer. However, your employer cannot give you more than \$1,750 throughout 2008 with your pay. You will get the rest of any EIC you are entitled to when you file your tax return and claim the EIC.

If you do not choose to get advance payments, you can still claim the EIC on your 2008 tax return.

What Is the EIC?

The EIC is a credit for certain workers. It reduces the tax you owe. It may give you a refund even if you do not owe any tax.

Who Is Eligible To Get Advance EIC Payments?

You are eligible to get advance EIC payments if **all four** of the following apply.

1. You (and your spouse, if filing a joint return) have a valid social security number (SSN) issued by the Social Security Administration. For more information on valid SSNs, see Pub. 596, Earned Income Credit (EIC).
2. You expect to have at least one qualifying child and to be able to claim the credit using that child. If you do not expect to have a qualifying child, you may still be eligible for the EIC, but you cannot receive advance EIC payments. See *Who Is a Qualifying Child?* below.
3. You expect that your 2008 earned income and adjusted gross income (AGI) will each be less than \$33,995 (\$36,995 if you expect to file a joint return for 2008). Include your spouse's income if you plan to file a joint return. As used on this form, earned income does not include amounts inmates in

penal institutions are paid for their work, amounts received as a pension or annuity from a nonqualified deferred compensation plan or a nongovernmental section 457 plan, or nontaxable earned income.

4. You expect to be able to claim the EIC for 2008. To find out if you may be able to claim the EIC, answer the questions on page 2.

How To Get Advance EIC Payments

If you are eligible to get advance EIC payments, fill in the 2008 Form W-5 at the bottom of this page. Then, detach it and give it to your employer. If you get advance payments, you must file a 2008 Form 1040 or 1040A income tax return.

You may have only one Form W-5 in effect at one time. If you and your spouse are both employed, you should file separate Forms W-5.

This Form W-5 expires on December 31, 2008. If you are eligible to get advance EIC payments for 2009, you must file a new Form W-5 next year.



TIP You may be able to get a larger credit when you file your 2008 return. For details, see Additional Credit on page 3.

Who Is a Qualifying Child?

A qualifying child is any child who meets all three of the following conditions.

1. The child is your:

Son, daughter, stepchild, eligible foster child, brother, sister, half brother, half sister, stepbrother, stepsister, or a descendant of any of them (for example, your grandchild, niece, or nephew).

Note. An adopted child is always treated as your own child. An adopted child includes a child lawfully placed with you for legal adoption. An eligible foster child is any child placed with you by an authorized placement agency or by judgment, decree, or other order of any court of competent jurisdiction.

(continued on page 3)

Give the bottom part to your employer; keep the top part for your records.

Detach here

Form **W-5**

Department of the Treasury
Internal Revenue Service

Earned Income Credit Advance Payment Certificate

- ▶ Use the current year's certificate only.
- ▶ Give this certificate to your employer.
- ▶ This certificate expires on December 31, 2008.

OMB No. 1545-0074

2008

Print or type your full name

Your social security number

Note. If you get advance payments of the earned income credit for 2008, you **must** file a 2008 federal income tax return. To get advance payments, you **must** have a qualifying child and your filing status must be any status **except** married filing a separate return.

- 1 I expect to have a qualifying child and be able to claim the earned income credit for 2008 using that child. I do not have another Form W-5 in effect with any other current employer, and I choose to get advance EIC payments ☐ Yes ☐ No
- 2 Check the box that shows your expected filing status for 2008:
☐ Single, head of household, or qualifying widow(er) ☐ Married filing jointly
- 3 If you are married, does your spouse have a Form W-5 in effect for 2008 with any employer? ☐ Yes ☐ No

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 ▶

Questions To See if You May Be Able To Claim the EIC for 2008

You **cannot** claim the EIC if you file either Form 2555 or Form 2555-EZ (relating to foreign earned income) for 2008. You also **cannot** claim the EIC if you are a nonresident alien for any part of 2008 unless you are married to a U.S. citizen or resident, file a joint return, and elect to be taxed as a resident alien for all of 2008.

- 1** Do you expect to have a qualifying child? Read *Who Is a Qualifying Child?* that starts on page 1 before you answer this question. If the child is married, be sure you also read *Married child* on page 3.

☐ **No.** You may be able to claim the EIC but you **cannot** get advance EIC payments.
☐ **Yes.** *Continue.*



If the child meets the conditions to be a qualifying child for both you and another person, see *Qualifying child of more than one person* on page 3.

- 2** Do you expect your 2008 filing status to be married filing a separate return?

☐ **Yes.** You **cannot** claim the EIC.
☐ **No.** *Continue.*



If you expect to file a joint return for 2008, include your spouse's income when answering questions 3 and 4.

- 3** Do you expect that your 2008 earned income and AGI will each be less than: \$33,995 (\$36,995 if married filing jointly) if you expect to have 1 qualifying child; \$38,646 (\$41,646 if married filing jointly) if you expect to have 2 or more qualifying children?

☐ **No.** You **cannot** claim the EIC.
☐ **Yes.** *Continue.* But remember, you **cannot** get advance EIC payments if you expect your 2008 earned income or AGI will be \$33,995 or more (\$36,995 or more if married filing jointly).

- 4** Do you expect that your 2008 investment income will be more than \$2,950? For most people, investment income is the total of their taxable interest, ordinary dividends, capital gain distributions, and tax-exempt interest. However, if you plan to file a 2008 Form 1040, see the 2007 Form 1040 instructions to figure your investment income.

☐ **Yes.** You **cannot** claim the EIC.
☐ **No.** *Continue.*

- 5** Do you expect that you, or your spouse if filing a joint return, will be a qualifying child of another person for 2008?

☐ **Yes.** You **cannot** claim the EIC.
☐ **No.** You may be able to claim the EIC.

2. At the end of 2008, the child is under age 19, or under age 24 and a student, or any age and permanently and totally disabled. A student is a child who during any 5 months of 2008 (a) was enrolled as a full-time student at a school or (b) took a full-time, on-farm training course given by a school or a state, county, or local government agency. A school includes a technical, trade, or mechanical school. It does not include an on-the-job training course, correspondence school, or Internet school.

3. The child lives with you in the United States for over half of 2008. But you do not have to meet this condition if (a) the child was born or died during the year and your home was this child's home for the entire time he or she was alive in 2008, or (b) the child is presumed by law enforcement authorities to have been kidnapped by someone who is not a family member and the child lived with you for over half of the part of the year before he or she was kidnapped.

Note. Temporary absences, such as for school, vacation, medical care, or detention in a juvenile facility, count as time lived at home. Members of the military on extended active duty outside the United States are considered to be living in the United States.

Married child. A child who is married at the end of 2008 is a qualifying child only if:

1. You may claim him or her as your dependent, or
2. You are the custodial parent and would be able to claim the child as your dependent, but the noncustodial parent claims the child as a dependent because:
 - a. You signed Form 8332, Release of Claim to Exemption for Child of Divorced or Separated Parents, or a similar statement, agreeing not to claim the child for 2008, or
 - b. You have a pre-1985 divorce decree or separation agreement that allows the noncustodial parent to claim the child and he or she gives at least \$600 for the child's support in 2008.

Other rules may apply. See Pub. 501, Exemptions, Standard Deduction, and Filing Information, for more information on children of divorced or separated parents.

Qualifying child of more than one person. If the child meets the conditions to be a qualifying child of more than one person, only one person may treat that child as a qualifying child for 2008. If you and someone else have the same qualifying child, you and the other person(s) can decide which of you, if otherwise eligible, will take all of the following tax benefits based on the qualifying child: the child's dependency exemption, the child tax credit, head of household filing status, the credit for child and dependent care expenses, the exclusion for dependent care benefits, and the EIC. The other person cannot take any of the six tax benefits unless he or she has a different qualifying child.

If you and the other person cannot agree and more than one person claims the EIC or other benefits listed above using the same child, the tie-breaker rule applies. See Pub. 596, Earned Income Credit, Table 2. When More Than One Person Files a Return Claiming the Same Qualifying Child (Tie-Breaker Rule) and the Instructions for Form 1040 or 1040A.



Caution. A qualifying child whom you use to claim the EIC must have a valid social security number unless he or she is born and dies in 2008.

What if My Situation Changes?

If your situation changes after you give Form W-5 to your employer, you will probably need to file a new Form W-5. For example, you must file a new Form W-5 if any of the following applies for 2008.

- You no longer expect to have a qualifying child. Check "No" on line 1 of your new Form W-5.
- You no longer expect to be able to claim the EIC for 2008. Check "No" on line 1 of your new Form W-5.
- You no longer want advance payments. Check "No" on line 1 of your new Form W-5.
- Your spouse files Form W-5 with his or her employer. Check "Yes" on line 3 of your new Form W-5.

Note. If you get advance EIC payments and find you are not eligible for the EIC, you must pay back these payments when you file your 2008 federal income tax return.

Additional Information

How To Claim the EIC

If you are eligible, claim the EIC on your 2008 tax return. See your 2008 tax return instruction booklet.

Additional Credit

You may be able to claim a larger credit when you file your 2008 Form 1040 or Form 1040A because your employer cannot give you more than \$1,750 throughout the year with your pay. You may also be able to claim a larger credit if you have more than one qualifying child. But you must file your 2008 tax return to claim any additional credit.

Privacy Act and Paperwork Reduction Act Notice. We ask for the information on this form to carry out the Internal Revenue laws of the United States. Internal Revenue Code sections 3507 and 6109 and their regulations require you to provide the information requested on Form W-5 and to give it to your employer if you want advance payment of the EIC. As provided by law, we may give the information to the Department of Justice and other federal agencies. In addition, we may give it to cities, states, and the District of Columbia so they may carry out their tax laws. We may also disclose this information to other countries under a tax treaty, to federal and state agencies to enforce federal nontax criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism. Failure to provide the requested information may prevent your employer from processing this form; providing false information may subject you to penalties.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by Code section 6103.

The average time and expenses required to complete and file this form will vary depending on individual circumstances. For the estimated averages, see the instructions for your income tax return.

If you have suggestions for making this form simpler, we would be happy to hear from you. See the instructions for your income tax return.

Nota: Las ausencias temporales, tales como por asistencia a una escuela, vacaciones, atención médica o por detención en un reclusorio juvenil, cuentan como tiempo vivido en el hogar. A los miembros de las fuerzas armadas que prestan servicio activo prolongado fuera de los Estados Unidos se les considera que viven en los Estados Unidos.

Hijo casado. Un hijo que está casado para el final de 2008 es un hijo calificado sólo si:

1. Usted puede reclamarlo como su dependiente o
2. Usted es el padre con custodia y podría reclamar al hijo como su dependiente, pero el padre que no tiene custodia reclama al hijo como dependiente porque:

a. Usted firmó el Formulario 8332, *Release of Claim to Exemption for Child of Divorced or Separated Parents* (Cesión del derecho a reclamar una exención por un hijo de padres divorciados o separados), en inglés, o una declaración similar, donde acuerda no reclamar al hijo para 2008 o

b. Usted tiene una sentencia, fallo o decreto de divorcio que fue firmado antes de 1985 que le permite al padre que no tiene custodia reclamar al hijo y dicho padre contribuye por lo menos \$600 a la manutención del hijo en 2008.

Le pueden corresponder otras reglas. Vea la Pub. 501, *Exemptions, Standard Deduction, and Filing Information* (Exenciones, deducción estándar e información sobre la presentación de la declaración), en inglés, o la Pub. 579(SP), *Cómo Preparar la Declaración de Impuesto Federal*, en español, para más información sobre los hijos de padres divorciados o separados.

Hijo calificado de más de una persona. Si el hijo cumple con los requisitos para ser el hijo calificado de más de una persona, sólo una persona puede tratar a ese hijo como hijo calificado para 2008. Si usted y otra persona tienen al mismo hijo calificado, usted y la otra persona pueden decidir cuál de ustedes, si cumplen todos los demás requisitos, tomará todos los siguientes beneficios tributarios en base al hijo calificado: la exención de dependencia del hijo, el crédito tributario por hijos, el estado civil de cabeza de familia para efectos de la declaración, el crédito por gastos del cuidado de menores y dependientes, la exclusión por beneficios del cuidado de dependientes y el crédito por ingreso del trabajo. La otra persona no puede tomar ninguno de estos seis beneficios tributarios a menos que él o ella tenga un hijo calificado distinto.

Si usted y la otra persona no pueden ponerse de acuerdo y más de una persona reclama el crédito por ingreso del trabajo o los otros beneficios tributarios listados anteriormente usando al mismo hijo, la regla del desempate se aplica. Vea la **Tabla 2, Cuando más de una persona presenta una declaración reclamando al mismo hijo (La Regla del Desempate)**, en la Pub. 596SP, Crédito por Ingreso del Trabajo, disponible en español, y las instrucciones para el Formulario 1040 o el Formulario 1040A, ambas disponibles sólo en inglés.



Un hijo calificado que usted use para reclamar el crédito por ingreso del trabajo debe tener un número de seguro social válido a menos que dicho hijo nazca y muera en 2008.

¿Qué Sucede si mi Situación Cambia?

Si su situación cambia después de que le entregue su Formulario W-5(SP) a su empleador, probablemente necesitará presentar un nuevo Formulario W-5(SP). Por ejemplo, debe presentar un nuevo Formulario W-5(SP) si cualquiera de las siguientes situaciones le corresponde para 2008:

- Ya no espera tener un hijo calificado. Marque el encasillado **"No"** en la línea 1 de su nuevo Formulario W-5(SP).
- Ya no espera poder reclamar el crédito por ingreso del trabajo para 2008. Marque el encasillado **"No"** en la línea 1 de su nuevo Formulario W-5(SP).

• Ya no quiere los pagos por adelantado. Marque el encasillado **"No"** en la línea 1 de su nuevo Formulario W-5(SP).

• Su cónyuge presenta el Formulario W-5(SP) al empleador de él o ella. Marque el encasillado **"Sí"** en la línea 3 de su nuevo Formulario W-5(SP).

Nota: Si recibe pagos por adelantado del crédito por ingreso del trabajo y descubre que no cumple con los requisitos para recibirlo, deberá reembolsar estos pagos cuando presente su declaración de impuestos federales sobre el ingreso para 2008.

Información Adicional

Cómo Reclamar el Crédito por Ingreso del Trabajo

Si cumple con los requisitos, reclame el crédito por ingreso del trabajo en su declaración de impuestos para 2008. Vea el folleto de instrucciones para su declaración de impuestos para 2008.

Crédito Adicional

Quizás pueda reclamar un crédito mayor cuando presente su Formulario 1040 o Formulario 1040A para 2008 porque su empleador no le puede dar más de \$1,750 a lo largo del año con su paga. Quizás pueda reclamar un crédito mayor si tiene más de un hijo calificado. Pero deberá presentar su declaración de impuestos para 2008 para reclamar todo crédito adicional.

Aviso sobre la Ley de Información Confidencial y la Ley de Reducción de Trámites. Pedimos la información en este formulario para cumplir con las leyes que regulan los impuestos internos de los Estados Unidos. Las secciones 3507 y 6109 del Código de Impuestos Internos y sus reglamentos requieren que usted provea la información solicitada en el Formulario W-5(SP) y entregárselo a su empleador si quiere recibir pagos por adelantado del crédito por ingreso del trabajo. La ley nos autoriza a divulgar la información al Departamento de Justicia y a otras agencias federales. Además, podemos divulgarla a las ciudades, a los estados, al Distrito de Columbia para que éstos hagan cumplir sus respectivas leyes de impuestos. También la ley nos autoriza a divulgarle la información a algunos gobiernos extranjeros conforme a los tratados tributarios que tengan con los Estados Unidos, a agencias federales o estatales para hacer cumplir las leyes penales federales no tributarias, o a las agencias federales encargadas de la ejecución de la ley o agencias federales de inteligencia para luchar contra el terrorismo. El no facilitar la información solicitada puede impedir que su empleador procese este formulario; la facilitación de información falsa puede hacer que esté sujeto a multas.

Usted no tiene que facilitar la información solicitada en un formulario que esté sujeto a la Ley de Reducción de Trámites a menos que el formulario tenga un número de control válido de la *Office of Management and Budget* (Oficina de Administración y Presupuesto, conocida por sus siglas en inglés, *OMB*). Los libros, registros o archivos relacionados con un formulario o sus instrucciones deben ser mantenidos durante el tiempo en que su contenido pueda ser esencial para la aplicación de alguna ley de impuestos internos. Por lo general, las declaraciones de impuestos y la información que aparece en la declaración son confidenciales, como lo requiere la sección 6103 del Código.

El promedio de tiempo y de gastos requeridos para completar y presentar este formulario variará dependiendo de las circunstancias individuales. Para los promedios estimados, vea las instrucciones de su formulario de impuestos sobre el ingreso.

Si tiene sugerencias que ayuden a que este formulario sea más sencillo, nos gustaría escucharlas. Vea las instrucciones para su declaración de impuestos sobre el ingreso.

Nota: Un hijo adoptivo siempre es tratado como su propio hijo. Un hijo adoptivo incluye a un niño puesto bajo el cargo de usted para ser legalmente adoptado. Un hijo de crianza es cualquier hijo puesto bajo el cargo de usted por una agencia autorizada para colocar niños o por una sentencia, fallo, decreto u otra orden proveniente de cualquier tribunal de jurisdicción competente.


2. Al final de 2008, el hijo tiene menos de 19 años de edad, o menos de 24 años de edad y es estudiante, o cualquier edad y está total y permanentemente incapacitado. Un estudiante es un hijo que durante cualesquier 5 meses de 2008 (a) estuvo matriculado como estudiante con dedicación completa en una escuela o (b) tomó un curso con dedicación completa de adiestramiento agrícola ofrecido por una

escuela o por un organismo del gobierno estatal, de un condado o local. Una escuela incluye una escuela técnica, de oficio o mecánica. No incluye los cursos de capacitación en el empleo, escuelas por correspondencia ni las escuelas por Internet.


3. El hijo vive con usted en los EE.UU. por más de la mitad de 2008. Pero no tiene que cumplir con esta condición si (a) el hijo nació o falleció durante el año y el hogar de usted fue el hogar del hijo durante todo el tiempo que estuvo vivo durante 2008 o (b) las autoridades legales correspondientes suponen que el hijo ha sido secuestrado por alguien que no es un miembro de la familia y que el hijo vivió con usted durante más de la mitad de la parte del año transcurrida antes de la fecha en que ocurrió su secuestro.

Formulario W-5(SP) (2008)


Preguntas para Saber si Usted Puede Reclamar el Crédito por Ingreso del Trabajo en 2008

 Usted **no puede** reclamar el crédito por ingreso del trabajo si presenta el Formulario 2555 o el Formulario 2555-EZ (relacionados con el ingreso del trabajo del extranjero) para 2008. **Tampoco puede** reclamar el crédito por ingreso del trabajo si es un extranjero no residente durante algún momento de 2008 a menos que usted esté casado con un ciudadano o residente de los Estados Unidos, presente una declaración conjunta y elija que se le graven impuestos como extranjero residente para todo 2008.

1 ¿Espera tener un hijo calificado? Lea **¿Quién es un Hijo Calificado?**, que comienza en la página 1 antes de que conteste esta pregunta. Si el hijo está casado, asegúrese de leer también **Hijo casado**, en la página 4.

☐ **No.**  Usted quizás pueda reclamar el crédito por ingreso del trabajo pero **no puede** obtener los pagos por adelantado del crédito por ingreso del trabajo.


☐ **Sí. Siga.**

 Si el hijo cumple con los requisitos para ser un hijo calificado tanto para usted como otra persona, vea **Hijo calificado de más de una persona**, en la página 4.

2 ¿Espera que su estado civil para efectos de la declaración en 2008 sea casado que presenta la declaración por separado?

☐ **Sí.**  Usted **no puede** reclamar el crédito por ingreso del trabajo.

☐ **No. Siga.**

 **Si espera presentar una declaración conjunta para 2008, incluya el ingreso de su cónyuge al contestar las preguntas 3 y 4.**

3 ¿Espera que su ingreso del trabajo y su ingreso bruto ajustado de 2008 cada uno sea menor de: \$33,995 (\$36,995 si es casado que presenta la declaración conjuntamente) si espera tener un hijo calificado; \$38,646 (\$41,646 si es casado que presenta la declaración conjuntamente) si espera tener 2 o más hijos calificados?

☐ **No.**  Usted **no puede** reclamar el crédito por ingreso del trabajo.

☐ **Sí. Siga.** Pero recuerde, **no puede** recibir pagos por adelantado del crédito por ingreso del trabajo si espera que su ingreso del trabajo o su ingreso bruto ajustado de 2008 sea \$33,995 o más (\$36,995 o más si es casado que presenta la declaración conjuntamente).

4 ¿Espera que su ingreso de inversiones de 2008 sea mayor de \$2,950? Para la mayoría de las personas, el ingreso de inversiones es el total de sus intereses sujetos a impuestos, dividendos ordinarios, reparticiones de ganancias de capital e intereses exentos de impuestos. Sin embargo, si piensa presentar un Formulario 1040 de 2008, vea las instrucciones del Formulario 1040 de 2007 para calcular su ingreso de inversiones.

☐ **Sí.**  Usted **no puede** reclamar el crédito por ingreso del trabajo.

☐ **No. Siga.**

5 ¿Espera que usted o su cónyuge, si presenta una declaración conjunta, sea el hijo calificado de otra persona para 2008?

☐ **Sí.** Usted **no puede** reclamar el crédito por ingreso del trabajo.

☐ **No.** Usted quizás pueda reclamar el crédito por ingreso del trabajo.



Instrucciones

Propósito del Formulario

Use el Formulario W-5(SP) si cumple con los requisitos para obtener por adelantado en su paga parte del crédito por ingreso del trabajo (conocido por sus siglas en inglés, *EIC*) y si elige hacerlo. Vea **¿Quién Cumple con los Requisitos para Obtener Pagos Adelantados del Crédito por Ingreso del Trabajo?**, más adelante. La cantidad que puede obtener por adelantado depende por lo general de su salario o sueldo. Si es casado, la cantidad de sus pagos por adelantado del crédito por ingreso del trabajo también depende de si su cónyuge ha presentado el Formulario W-5(SP) (o el Formulario W-5, en inglés) a su empleador. Sin embargo, el empleador de usted no puede darle más de \$1,750 durante 2008 junto con su paga. Recibirá el resto del crédito por ingreso del trabajo al cual tenga derecho cuando presente su declaración de impuestos y reclame el crédito por ingreso del trabajo.

Si no elige obtener pagos por adelantado, aún puede reclamar el crédito por ingreso del trabajo en su declaración de impuestos de 2008.

¿Qué es el Crédito por Ingreso del Trabajo?

El crédito por ingreso del trabajo es un crédito para ciertos trabajadores. El crédito reduce el impuesto que usted adeuda. Podría darle un reembolso aún si no debe ningún impuesto.

¿Quién Cumple con los Requisitos para Obtener Pagos Adelantados del Crédito por Ingreso del Trabajo?

Usted cumple con los requisitos para recibir pagos por adelantado del crédito por ingreso del trabajo si **todas las cuatro** condiciones siguientes le corresponden:

1. Usted (y su cónyuge, si presenta una declaración conjunta) tiene un número de seguro social (conocido por sus siglas en inglés, *SSN*) válido expedido por la Administración del Seguro Social. Para más información sobre los números de seguro social válidos, vea la Pub. 596SP, Crédito por Ingreso del Trabajo, en español.

2. Usted espera tener por lo menos un hijo calificado y poder reclamar el crédito usando a ese hijo. Si no espera tener un hijo calificado, aún podría tener derecho al crédito por ingreso del trabajo, pero no puede recibir pagos por adelantado del crédito por ingreso del trabajo. Vea **¿Quién es un Hijo Calificado?**, más adelante.

3. Usted espera que su ingreso del trabajo y su ingreso bruto ajustado (conocido por sus siglas en inglés, *AGI*) de 2008 sea cada uno menos de \$33,995 (\$36,995 si espera presentar una declaración conjunta para 2008). Incluya el ingreso de su cónyuge si piensa presentar una declaración conjunta. Tal como se usa en este formulario, el ingreso del trabajo no incluye las cantidades que los reclusos en instituciones penales reciben por su trabajo, las cantidades recibidas en concepto de pensiones o anualidades de un plan no calificado de compensación diferida o de un plan no gubernamental bajo la sección 457 o ingreso del trabajo no sujeto a impuestos.

4. Usted espera poder reclamar el crédito por ingreso del trabajo para 2008. Para saber si puede reclamar el crédito por ingreso del trabajo, conteste las preguntas de la página 2.

Cómo Obtener los Pagos por Adelantado del Crédito por Ingreso del Trabajo

Si cumple con los requisitos para obtener pagos por adelantado del crédito por ingreso del trabajo, llene el Formulario W-5(SP) para 2008 que encontrará en la parte inferior de esta página. Luego, separe el formulario de las instrucciones y entrégueselo a su empleador. Si obtiene los pagos por adelantado, debe presentar una declaración de impuestos usando el Formulario 1040 ó 1040A de 2008.

Usted puede tener sólo un Formulario W-5(SP) en vigencia a la vez. Si usted y su cónyuge están empleados, ambos deberán presentar Formularios W-5(SP) por separado.

Este Formulario W-5(SP) vence el 31 de diciembre de 2008. Si cumple con los requisitos para recibir pagos por adelantado del crédito por ingreso del trabajo para 2009, deberá presentar un nuevo Formulario W-5(SP) el próximo año.



CONSEJO Quizás pueda obtener un crédito mayor cuando presente su declaración para 2008. Para más detalles, vea **Crédito Adicional**, en la página 3.

¿Quién es un Hijo Calificado?

Un hijo calificado es todo hijo que cumple con las tres condiciones siguientes:

1. El hijo es su:

Hijo, hijastro, hijo de crianza, hermano, medio hermano, hermanastro o un descendiente de cualquiera de ellos (por ejemplo, su nieto o sobrino).

(continúa en la página 2)

Entréguele la parte inferior a su empleador; guarde la parte superior para sus archivos.

Corte Aquí

Formulario **W-5(SP)**

Department of the Treasury
Internal Revenue Service

Certificado del Pago por Adelantado del Crédito por Ingreso del Trabajo

► Use únicamente el certificado del año en curso. ► Entréguele este certificado a su empleador.
► Este certificado vence el 31 de diciembre de 2008.

OMB No. 1545-0074

2008

Escriba a máquina o en letra de imprenta su nombre completo

Su número de seguro social

Nota: Si recibe pagos por adelantado del crédito por ingreso del trabajo para 2008, **debe** presentar una declaración de impuestos federales para 2008. Para obtener pagos por adelantado, **debe** tener un hijo calificado y su estado civil para efectos de la declaración debe ser todo estado **excepto** casado que presenta la declaración por separado.

- 1 Yo espero tener un hijo calificado y poder reclamar el crédito por ingreso del trabajo para 2008 usando a ese hijo. No tengo otro Formulario W-5(SP) (o Formulario W-5) vigente con ningún otro empleador y elijo recibir pagos por adelantado del crédito por ingreso del trabajo ☐ Sí ☐ No
- 2 Marque el encasillado que muestra su estado civil para efectos de la declaración previsto para 2008:
☐ Soltero, cabeza de familia o viudo calificado ☐ Casado que presenta la declaración conjuntamente
- 3 Si usted está casado, ¿tiene su cónyuge un Formulario W-5(SP) (o Formulario W-5) en vigencia para 2008 con algún empleador? ☐ Sí ☐ No

Bajo pena de perjurio, declaro que la información que he dado arriba es, a mi leal saber y entender, verídica, correcta y completa.

Firma ►

Fecha ►

PAGOS

ADELANTADOS DEL CRÉDITO POR INGRESO DEL TRABAJO

RECIBA EL REEMBOLSO DEL PRÓXIMO AÑO CON EL CHEQUE DE PAGA DE ESTA SEMANA

Usted podría calificar para los pagos adelantados del EITC si cumple con ciertos requisitos:

- » Si espera ser elegible para el EITC en 2008.
- » Sus ingresos esperados para 2008 deben ser menos de \$33,995, \$36,995 si usted espera presentar declaración conjunta para el 2008.
- » Si espera tener al menos un niño/a que califique.

Para reclamar los pagos por adelantado del EITC, llene esta forma W-5 2008 y désela a su empleador. Consulte la publicación 596, *Crédito por ingreso del trabajo*.

LLAME 1.800.829.1040 | VISITE www.irs.gov/eitc | PREGUNTELE A SU PREPARADOR DE IMPUESTOS



Department of the Treasury
Internal Revenue Service

• www.irs.gov

Publication 1226 (ENG/SP) (Rev. 03-08)
Catalog Number 15656U

PAGOS

ADELANTADOS DEL CRÉDITO POR INGRESO DEL TRABAJO

RECIBA EL REEMBOLSO DEL PRÓXIMO AÑO CON EL CHEQUE DE PAGA DE ESTA SEMANA

Usted podría calificar para los pagos adelantados del EITC si cumple con ciertos requisitos:

- » Si espera ser elegible para el EITC en 2008.
- » Sus ingresos esperados para 2008 deben ser menos de \$33,995, \$36,995 si usted espera presentar declaración conjunta para el 2008.
- » Si espera tener al menos un niño/a que califique.



Para reclamar los pagos por adelantado del EITC, llene esta forma W-5 2008 y d sela a su empleador. Consulte la publicaci n 596, *Cr dito por ingreso del trabajo*.

LLAME 1.800.829.1040 | VISITE www.irs.gov/eitc | PREG NTELE A SU PREPARADOR DE IMPUESTOS



Department of the Treasury
Internal Revenue Service

www.irs.gov

Publication 1235(ENG/SP) (Rev. 03-08)
Catalog Number 15656U

EITC



Instrucciones

Propósito del Formulario

Use el Formulario W-5(SP) si cumple con los requisitos para obtener por adelantado en su paga parte del crédito por ingreso del trabajo (conocido por sus siglas en inglés, *EIC*) y si elige hacerlo. Vea **¿Quién Cumple con los Requisitos para Obtener Pagos Adelantados del Crédito por Ingreso del Trabajo?**, más adelante. La cantidad que puede obtener por adelantado depende por lo general de su salario o sueldo. Si es casado, la cantidad de sus pagos por adelantado del crédito por ingreso del trabajo también depende de si su cónyuge ha presentado el Formulario W-5(SP) (o el Formulario W-5, en inglés) a su empleador. Sin embargo, el empleador de usted no puede darle más de \$1,750 durante 2008 junto con su paga. Recibirá el resto del crédito por ingreso del trabajo al cual tenga derecho cuando presente su declaración de impuestos y reclame el crédito por ingreso del trabajo.

Si no elige obtener pagos por adelantado, aún puede reclamar el crédito por ingreso del trabajo en su declaración de impuestos de 2008.

¿Qué es el Crédito por Ingreso del Trabajo?

El crédito por ingreso del trabajo es un crédito para ciertos trabajadores. El crédito reduce el impuesto que usted adeuda. Podría darle un reembolso aún si no debe ningún impuesto.

¿Quién Cumple con los Requisitos para Obtener Pagos Adelantados del Crédito por Ingreso del Trabajo?

Usted cumple con los requisitos para recibir pagos por adelantado del crédito por ingreso del trabajo si **todas las cuatro** condiciones siguientes le corresponden:

1. Usted (y su cónyuge, si presenta una declaración conjunta) tiene un número de seguro social (conocido por sus siglas en inglés, *SSN*) válido expedido por la Administración del Seguro Social. Para más información sobre los números de seguro social válidos, vea la Pub. 596SP, Crédito por Ingreso del Trabajo, en español.
2. Usted espera tener por lo menos un hijo calificado y poder reclamar el crédito usando a ese hijo. Si no espera tener un hijo calificado, aún podría tener derecho al crédito por ingreso del trabajo, pero no puede recibir pagos por adelantado del crédito por ingreso del trabajo. Vea **¿Quién es un Hijo Calificado?**, más adelante.

3. Usted espera que su ingreso del trabajo y su ingreso bruto ajustado (conocido por sus siglas en inglés, *AGI*) de 2008 sea cada uno menos de \$33,995 (\$36,995 si espera presentar una declaración conjunta para 2008). Incluya el ingreso de su cónyuge si piensa presentar una declaración conjunta. Tal como se usa en este formulario, el ingreso del trabajo no incluye las cantidades que los reclusos en instituciones penales reciben por su trabajo, las cantidades recibidas en concepto de pensiones o anualidades de un plan no calificado de compensación diferida o de un plan no gubernamental bajo la sección 457 o ingreso del trabajo no sujeto a impuestos.

4. Usted espera poder reclamar el crédito por ingreso del trabajo para 2008. Para saber si puede reclamar el crédito por ingreso del trabajo, conteste las preguntas de la página 2.

Cómo Obtener los Pagos por Adelantado del Crédito por Ingreso del Trabajo

Si cumple con los requisitos para obtener pagos por adelantado del crédito por ingreso del trabajo, llene el Formulario W-5(SP) para 2008 que encontrará en la parte inferior de esta página. Luego, separe el formulario de las instrucciones y entrégueselo a su empleador. Si obtiene los pagos por adelantado, debe presentar una declaración de impuestos usando el Formulario 1040 ó 1040A de 2008.

Usted puede tener sólo un Formulario W-5(SP) en vigencia a la vez. Si usted y su cónyuge están empleados, ambos deberán presentar Formularios W-5(SP) por separado.

Este Formulario W-5(SP) vence el 31 de diciembre de 2008. Si cumple con los requisitos para recibir pagos por adelantado del crédito por ingreso del trabajo para 2009, deberá presentar un nuevo Formulario W-5(SP) el próximo año.



Quizás pueda obtener un crédito mayor cuando presente su declaración para 2008. Para más detalles, vea **Crédito Adicional**, en la página 3.

¿Quién es un Hijo Calificado?

Un hijo calificado es todo hijo que cumple con las tres condiciones siguientes:

1. El hijo es su:

Hijo, hijastro, hijo de crianza, hermano, medio hermano, hermanastro o un descendiente de cualquiera de ellos (por ejemplo, su nieto o sobrino).

(continúa en la página 2)

Entreguele la parte inferior a su empleador; guarde la parte superior para sus archivos.

Corte Aquí

Formulario **W-5(SP)**

Department of the Treasury
Internal Revenue Service

Certificado del Pago por Adelantado del Crédito por Ingreso del Trabajo

- Use únicamente el certificado del año en curso. ► Entréguele este certificado a su empleador.
► Este certificado vence el 31 de diciembre de 2008.

OMB No. 1545-0074

2008

Escriba a máquina o en letra de imprenta su nombre completo

Su número de seguro social

Nota: Si recibe pagos por adelantado del crédito por ingreso del trabajo para 2008, **debe** presentar una declaración de impuestos federales para 2008. Para obtener pagos por adelantado, **debe** tener un hijo calificado y su estado civil para efectos de la declaración debe ser todo estado **excepto** casado que presenta la declaración por separado.

- 1 Yo espero tener un hijo calificado y poder reclamar el crédito por ingreso del trabajo para 2008 usando a ese hijo. No tengo otro Formulario W-5(SP) (o Formulario W-5) vigente con ningún otro empleador y elijo recibir pagos por adelantado del crédito por ingreso del trabajo. ☐ Sí ☐ No
- 2 Marque el encasillado que muestra su estado civil para efectos de la declaración previsto para 2008:
☐ Soltero, cabeza de familia o viudo calificado ☐ Casado que presenta la declaración conjuntamente
- 3 Si usted está casado, ¿tiene su cónyuge un Formulario W-5(SP) (o Formulario W-5) en vigencia para 2008 con algún empleador? ☐ Sí ☐ No

Bajo pena de perjurio, declaro que la información que he dado arriba es, a mi leal saber y entender, verídica, correcta y completa.

Firma ►

Fecha ►

Nota: Un hijo adoptivo siempre es tratado como su propio hijo. Un hijo adoptivo incluye a un niño puesto bajo el cargo de usted para ser legalmente adoptado. Un hijo de crianza es cualquier hijo puesto bajo el cargo de usted por una agencia autorizada para colocar niños o por una sentencia, fallo, decreto u otra orden proveniente de cualquier tribunal de jurisdicción competente.


2. Al final de 2008, el hijo tiene menos de 19 años de edad, o menos de 24 años de edad y es estudiante, o cualquier edad y está total y permanentemente incapacitado. Un estudiante es un hijo que durante cualesquier 5 meses de 2008 (a) estuvo matriculado como estudiante con dedicación completa en una escuela o (b) tomó un curso con dedicación completa de adiestramiento agrícola ofrecido por una

escuela o por un organismo del gobierno estatal, de un condado o local. Una escuela incluye una escuela técnica, de oficio o mecánica. No incluye los cursos de capacitación en el empleo, escuelas por correspondencia ni las escuelas por Internet.


3. El hijo vive con usted en los EE.UU. por más de la mitad de 2008. Pero no tiene que cumplir con esta condición si (a) el hijo nació o falleció durante el año y el hogar de usted fue el hogar del hijo durante todo el tiempo que estuvo vivo durante 2008 o (b) las autoridades legales correspondientes suponen que el hijo ha sido secuestrado por alguien que no es un miembro de la familia y que el hijo vivió con usted durante más de la mitad de la parte del año transcurrida antes de la fecha en que ocurrió su secuestro.

Formulario W-5(SP) (2008)


Preguntas para Saber si Usted Puede Reclamar el Crédito por Ingreso del Trabajo en 2008

 Usted **no puede** reclamar el crédito por ingreso del trabajo si presenta el Formulario 2555 o el Formulario 2555-EZ (relacionados con el ingreso del trabajo del extranjero) para 2008. **Tampoco puede** reclamar el crédito por ingreso del trabajo si es un extranjero no residente durante algún momento de 2008 a menos que usted esté casado con un ciudadano o residente de los Estados Unidos, presente una declaración conjunta y elija que se le graven impuestos como extranjero residente para todo 2008.

1 ¿Espera tener un hijo calificado? Lea **¿Quién es un Hijo Calificado?**, que comienza en la página 1 antes de que conteste esta pregunta. Si el hijo está casado, asegúrese de leer también **Hijo casado**, en la página 4.

☐ **No.**  Usted quizás pueda reclamar el crédito por ingreso del trabajo pero **no puede** obtener los pagos por adelantado del crédito por ingreso del trabajo.


☐ **Sí. Síga.**

 Si el hijo cumple con los requisitos para ser un hijo calificado tanto para usted como otra persona, vea **Hijo calificado de más de una persona**, en la página 4.

2 ¿Espera que su estado civil para efectos de la declaración en 2008 sea casado que presenta la declaración por separado?

☐ **Sí.**  Usted **no puede** reclamar el crédito por ingreso del trabajo.

☐ **No. Síga.**

 Si espera presentar una declaración conjunta para 2008, incluya el ingreso de su cónyuge al contestar las preguntas 3 y 4.

3 ¿Espera que su ingreso del trabajo y su ingreso bruto ajustado de 2008 cada uno sea menor de: \$33,995 (\$36,995 si es casado que presenta la declaración conjuntamente) si espera tener un hijo calificado; \$38,646 (\$41,646 si es casado que presenta la declaración conjuntamente) si espera tener 2 o más hijos calificados?

☐ **No.**  Usted **no puede** reclamar el crédito por ingreso del trabajo.

☐ **Sí. Síga.** Pero recuerde, **no puede** recibir pagos por adelantado del crédito por ingreso del trabajo si espera que su ingreso del trabajo o su ingreso bruto ajustado de 2008 sea \$33,995 o más (\$36,995 o más si es casado que presenta la declaración conjuntamente).

4 ¿Espera que su ingreso de inversiones de 2008 sea mayor de \$2,950? Para la mayoría de las personas, el ingreso de inversiones es el total de sus intereses sujetos a impuestos, dividendos ordinarios, reparticiones de ganancias de capital e intereses exentos de impuestos. Sin embargo, si piensa presentar un Formulario 1040 de 2008, vea las instrucciones del Formulario 1040 de 2007 para calcular su ingreso de inversiones.

☐ **Sí.**  Usted **no puede** reclamar el crédito por ingreso del trabajo.

☐ **No. Síga.**

5 ¿Espera que usted o su cónyuge, si presenta una declaración conjunta, sea el hijo calificado de otra persona para 2008?

☐ **Sí.** Usted **no puede** reclamar el crédito por ingreso del trabajo.

☐ **No.** Usted quizás pueda reclamar el crédito por ingreso del trabajo.

Nota: Las ausencias temporales, tales como por asistencia a una escuela, vacaciones, atención médica o por detención en un reclusorio juvenil, cuentan como tiempo vivido en el hogar. A los miembros de las fuerzas armadas que prestan servicio activo prolongado fuera de los Estados Unidos se les considera que viven en los Estados Unidos.

Hijo casado. Un hijo que está casado para el final de 2008 es un hijo calificado sólo si:

1. Usted puede reclamarlo como su dependiente o
2. Usted es el padre con custodia y podría reclamar al hijo como su dependiente, pero el padre que no tiene custodia reclama al hijo como dependiente porque:

a. Usted firmó el Formulario 8332, *Release of Claim to Exemption for Child of Divorced or Separated Parents* (Cesión del derecho a reclamar una exención por un hijo de padres divorciados o separados), en inglés, o una declaración similar, donde acuerda no reclamar al hijo para 2008 o

b. Usted tiene una sentencia, fallo o decreto de divorcio que fue firmado antes de 1985 que le permite al padre que no tiene custodia reclamar al hijo y dicho padre contribuye por lo menos \$600 a la manutención del hijo en 2008.

Le pueden corresponder otras reglas. Vea la Pub. 501, *Exemptions, Standard Deduction, and Filing Information* (Exenciones, deducción estándar e información sobre la presentación de la declaración), en inglés, o la Pub. 579(SP), *Cómo Preparar la Declaración de Impuesto Federal*, en español, para más información sobre los hijos de padres divorciados o separados.

Hijo calificado de más de una persona. Si el hijo cumple con los requisitos para ser el hijo calificado de más de una persona, sólo una persona puede tratar a ese hijo como hijo calificado para 2008. Si usted y otra persona tienen al mismo hijo calificado, usted y la otra persona pueden decidir cuál de ustedes, si cumplen todos los demás requisitos, tomará todos los siguientes beneficios tributarios en base al hijo calificado: la exención de dependencia del hijo, el crédito tributario por hijos, el estado civil de cabeza de familia para efectos de la declaración, el crédito por gastos del cuidado de menores y dependientes, la exclusión por beneficios del cuidado de dependientes y el crédito por ingreso del trabajo. La otra persona no puede tomar ninguno de estos seis beneficios tributarios a menos que él o ella tenga un hijo calificado distinto.

Si usted y la otra persona no pueden ponerse de acuerdo y más de una persona reclama el crédito por ingreso del trabajo o los otros beneficios tributarios listados anteriormente usando al mismo hijo, la regla del desempate se aplica. Vea la **Tabla 2, Cuando más de una persona presenta una declaración reclamando al mismo hijo (La Regla del Desempate)**, en la Pub. 596SP, Crédito por Ingreso del Trabajo, disponible en español, y las instrucciones para el Formulario 1040 o el Formulario 1040A, ambas disponibles sólo en inglés.



Un hijo calificado que usted use para reclamar el crédito por ingreso del trabajo debe tener un número de seguro social válido a menos que dicho hijo nazca y muera en 2008.

¿Qué Sucede si mi Situación Cambia?

Si su situación cambia después de que le entregue su Formulario W-5(SP) a su empleador, probablemente necesitará presentar un nuevo Formulario W-5(SP). Por ejemplo, debe presentar un nuevo Formulario W-5(SP) si cualquiera de las siguientes situaciones le corresponde para 2008:

- Ya no espera tener un hijo calificado. Marque el encasillado **"No"** en la línea 1 de su nuevo Formulario W-5(SP).
- Ya no espera poder reclamar el crédito por ingreso del trabajo para 2008. Marque el encasillado **"No"** en la línea 1 de su nuevo Formulario W-5(SP).

• Ya no quiere los pagos por adelantado. Marque el encasillado **"No"** en la línea 1 de su nuevo Formulario W-5(SP).

• Su cónyuge presenta el Formulario W-5(SP) al empleador de él o ella. Marque el encasillado **"Si"** en la línea 3 de su nuevo Formulario W-5(SP).

Nota: Si recibe pagos por adelantado del crédito por ingreso del trabajo y descubre que no cumple con los requisitos para recibirlo, deberá reembolsar estos pagos cuando presente su declaración de impuestos federales sobre el ingreso para 2008.

Información Adicional

Cómo Reclamar el Crédito por Ingreso del Trabajo

Si cumple con los requisitos, reclame el crédito por ingreso del trabajo en su declaración de impuestos para 2008. Vea el folleto de instrucciones para su declaración de impuestos para 2008.

Crédito Adicional

Quizás pueda reclamar un crédito mayor cuando presente su Formulario 1040 o Formulario 1040A para 2008 porque su empleador no le puede dar más de \$1,750 a lo largo del año con su paga. Quizás pueda reclamar un crédito mayor si tiene más de un hijo calificado. Pero deberá presentar su declaración de impuestos para 2008 para reclamar todo crédito adicional.

Aviso sobre la Ley de Información Confidencial y la Ley de Reducción de Trámites. Pedimos la información en este formulario para cumplir con las leyes que regulan los impuestos internos de los Estados Unidos. Las secciones 3507 y 6109 del Código de Impuestos Internos y sus reglamentos requieren que usted provea la información solicitada en el Formulario W-5(SP) y entregárselo a su empleador si quiere recibir pagos por adelantado del crédito por ingreso del trabajo. La ley nos autoriza a divulgar la información al Departamento de Justicia y a otras agencias federales. Además, podemos divulgarla a las ciudades, a los estados, al Distrito de Columbia para que éstos hagan cumplir sus respectivas leyes de impuestos. También la ley nos autoriza a divulgarle la información a algunos gobiernos extranjeros conforme a los tratados tributarios que tengan con los Estados Unidos, a agencias federales o estatales para hacer cumplir las leyes penales federales no tributarias, o a las agencias federales encargadas de la ejecución de la ley o agencias federales de inteligencia para luchar contra el terrorismo. El no facilitar la información solicitada puede impedir que su empleador procese este formulario; la facilitación de información falsa puede hacer que esté sujeto a multas.

Usted no tiene que facilitar la información solicitada en un formulario que esté sujeto a la Ley de Reducción de Trámites a menos que el formulario tenga un número de control válido de la *Office of Management and Budget* (Oficina de Administración y Presupuesto, conocida por sus siglas en inglés, OMB). Los libros, registros o archivos relacionados con un formulario o sus instrucciones deben ser mantenidos durante el tiempo en que su contenido pueda ser esencial para la aplicación de alguna ley de impuestos internos. Por lo general, las declaraciones de impuestos y la información que aparece en la declaración son confidenciales, como lo requiere la sección 6103 del Código.

El promedio de tiempo y de gastos requeridos para completar y presentar este formulario variará dependiendo de las circunstancias individuales. Para los promedios estimados, vea las instrucciones de su formulario de impuestos sobre el ingreso.

Si tiene sugerencias que ayuden a que este formulario sea más sencillo, nos gustaría escucharlas. Vea las instrucciones para su declaración de impuestos sobre el ingreso.

2. At the end of 2008, the child is under age 19, or under age 24 and a student, or any age and permanently and totally disabled. A student is a child who during any 5 months of 2008 (a) was enrolled as a full-time student at a school or (b) took a full-time, on-farm training course given by a school or a state, county, or local government agency. A school includes a technical, trade, or mechanical school. It does not include an on-the-job training course, correspondence school, or Internet school.

3. The child lives with you in the United States for over half of 2008. But you do not have to meet this condition if (a) the child was born or died during the year and your home was this child's home for the entire time he or she was alive in 2008, or (b) the child is presumed by law enforcement authorities to have been kidnapped by someone who is not a family member and the child lived with you for over half of the part of the year before he or she was kidnapped.

Note. Temporary absences, such as for school, vacation, medical care, or detention in a juvenile facility, count as time lived at home. Members of the military on extended active duty outside the United States are considered to be living in the United States.

Married child. A child who is married at the end of 2008 is a qualifying child only if:

1. You may claim him or her as your dependent, or
2. You are the custodial parent and would be able to claim the child as your dependent, but the noncustodial parent claims the child as a dependent because:
 - a. You signed Form 8332, Release of Claim to Exemption for Child of Divorced or Separated Parents, or a similar statement, agreeing not to claim the child for 2008, or
 - b. You have a pre-1985 divorce decree or separation agreement that allows the noncustodial parent to claim the child and he or she gives at least \$600 for the child's support in 2008.

Other rules may apply. See Pub. 501, Exemptions, Standard Deduction, and Filing Information, for more information on children of divorced or separated parents.

Qualifying child of more than one person. If the child meets the conditions to be a qualifying child of more than one person, only one person may treat that child as a qualifying child for 2008. If you and someone else have the same qualifying child, you and the other person(s) can decide which of you, if otherwise eligible, will take all of the following tax benefits based on the qualifying child: the child's dependency exemption, the child tax credit, head of household filing status, the credit for child and dependent care expenses, the exclusion for dependent care benefits, and the EIC. The other person cannot take any of the six tax benefits unless he or she has a different qualifying child.

If you and the other person cannot agree and more than one person claims the EIC or other benefits listed above using the same child, the tie-breaker rule applies. See Pub. 596, Earned Income Credit, Table 2. When More Than One Person Files a Return Claiming the Same Qualifying Child (Tie-Breaker Rule) and the Instructions for Form 1040 or 1040A.



Caution. A qualifying child whom you use to claim the EIC must have a valid social security number unless he or she is born and dies in 2008.

What if My Situation Changes?

If your situation changes after you give Form W-5 to your employer, you will probably need to file a new Form W-5. For example, you must file a new Form W-5 if any of the following applies for 2008.

- You no longer expect to have a qualifying child. Check "No" on line 1 of your new Form W-5.
- You no longer expect to be able to claim the EIC for 2008. Check "No" on line 1 of your new Form W-5.
- You no longer want advance payments. Check "No" on line 1 of your new Form W-5.
- Your spouse files Form W-5 with his or her employer. Check "Yes" on line 3 of your new Form W-5.

Note. If you get advance EIC payments and find you are not eligible for the EIC, you must pay back these payments when you file your 2008 federal income tax return.

Additional Information

How To Claim the EIC

If you are eligible, claim the EIC on your 2008 tax return. See your 2008 tax return instruction booklet.

Additional Credit

You may be able to claim a larger credit when you file your 2008 Form 1040 or Form 1040A because your employer cannot give you more than \$1,750 throughout the year with your pay. You may also be able to claim a larger credit if you have more than one qualifying child. But you must file your 2008 tax return to claim any additional credit.

Privacy Act and Paperwork Reduction Act Notice. We ask for the information on this form to carry out the Internal Revenue laws of the United States. Internal Revenue Code sections 3507 and 6109 and their regulations require you to provide the information requested on Form W-5 and to give it to your employer if you want advance payment of the EIC. As provided by law, we may give the information to the Department of Justice and other federal agencies. In addition, we may give it to cities, states, and the District of Columbia so they may carry out their tax laws. We may also disclose this information to other countries under a tax treaty, to federal and state agencies to enforce federal nontax criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism. Failure to provide the requested information may prevent your employer from processing this form; providing false information may subject you to penalties.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by Code section 6103.


The average time and expenses required to complete and file this form will vary depending on individual circumstances. For the estimated averages, see the instructions for your income tax return.

If you have suggestions for making this form simpler, we would be happy to hear from you. See the instructions for your income tax return.

Questions To See if You May Be Able To Claim the EIC for 2008

You **cannot** claim the EIC if you file either Form 2555 or Form 2555-EZ (relating to foreign earned income) for 2008. You also **cannot** claim the EIC if you are a nonresident alien for any part of 2008 unless you are married to a U.S. citizen or resident, file a joint return, and elect to be taxed as a resident alien for all of 2008.


- 1** Do you expect to have a qualifying child? Read *Who Is a Qualifying Child?* that starts on page 1 before you answer this question. If the child is married, be sure you also read *Married child* on page 3.

- ☐ **No.**  You may be able to claim the EIC but you **cannot** get advance EIC payments.
- ☐ **Yes.** *Continue.*



If the child meets the conditions to be a qualifying child for both you and another person, see *Qualifying child of more than one person* on page 3.


- 2** Do you expect your 2008 filing status to be married filing a separate return?

- ☐ **Yes.**  You **cannot** claim the EIC.
- ☐ **No.** *Continue.*




If you expect to file a joint return for 2008, include your spouse's income when answering questions 3 and 4.

- 3** Do you expect that your 2008 earned income and AGI will each be less than: \$33,995 (\$36,995 if married filing jointly) if you expect to have 1 qualifying child; \$38,646 (\$41,646 if married filing jointly) if you expect to have 2 or more qualifying children?

- ☐ **No.**  You **cannot** claim the EIC.
- ☐ **Yes.** *Continue.* But remember, you **cannot** get advance EIC payments if you expect your 2008 earned income or AGI will be \$33,995 or more (\$36,995 or more if married filing jointly).

- 4** Do you expect that your 2008 investment income will be more than \$2,950? For most people, investment income is the total of their taxable interest, ordinary dividends, capital gain distributions, and tax-exempt interest. However, if you plan to file a 2008 Form 1040, see the 2007 Form 1040 instructions to figure your investment income.

- ☐ **Yes.**  You **cannot** claim the EIC.
- ☐ **No.** *Continue.*

- 5** Do you expect that you, or your spouse if filing a joint return, will be a qualifying child of another person for 2008?

- ☐ **Yes.** You **cannot** claim the EIC.
- ☐ **No.** You may be able to claim the EIC.

2008 Form W-5



Department of the Treasury
Internal Revenue Service

Instructions

Purpose of Form

Use Form W-5 if you are eligible to get part of the earned income credit (EIC) in advance with your pay and choose to do so. See *Who Is Eligible To Get Advance EIC Payments?* below. The amount you can get in advance generally depends on your wages. If you are married, the amount of your advance EIC payments also depends on whether your spouse has filed a Form W-5 with his or her employer. However, your employer cannot give you more than \$1,750 throughout 2008 with your pay. You will get the rest of any EIC you are entitled to when you file your tax return and claim the EIC.

If you do not choose to get advance payments, you can still claim the EIC on your 2008 tax return.

What Is the EIC?

The EIC is a credit for certain workers. It reduces the tax you owe. It may give you a refund even if you do not owe any tax.

Who Is Eligible To Get Advance EIC Payments?

You are eligible to get advance EIC payments if **all four** of the following apply.

1. You (and your spouse, if filing a joint return) have a valid social security number (SSN) issued by the Social Security Administration. For more information on valid SSNs, see Pub. 596, Earned Income Credit (EIC).
2. You expect to have at least one qualifying child and to be able to claim the credit using that child. If you do not expect to have a qualifying child, you may still be eligible for the EIC, but you cannot receive advance EIC payments. See *Who Is a Qualifying Child?* below.
3. You expect that your 2008 earned income and adjusted gross income (AGI) will each be less than \$33,995 (\$36,995 if you expect to file a joint return for 2008). Include your spouse's income if you plan to file a joint return. As used on this form, earned income does not include amounts inmates in

penal institutions are paid for their work, amounts received as a pension or annuity from a nonqualified deferred compensation plan or a nongovernmental section 457 plan, or nontaxable earned income.

4. You expect to be able to claim the EIC for 2008. To find out if you may be able to claim the EIC, answer the questions on page 2.

How To Get Advance EIC Payments

If you are eligible to get advance EIC payments, fill in the 2008 Form W-5 at the bottom of this page. Then, detach it and give it to your employer. If you get advance payments, you must file a 2008 Form 1040 or 1040A income tax return.

You may have only one Form W-5 in effect at one time. If you and your spouse are both employed, you should file separate Forms W-5.

This Form W-5 expires on December 31, 2008. If you are eligible to get advance EIC payments for 2009, you must file a new Form W-5 next year.



TIP You may be able to get a larger credit when you file your 2008 return. For details, see Additional Credit on page 3.

Who Is a Qualifying Child?

A qualifying child is any child who meets all three of the following conditions.

1. The child is your:

Son, daughter, stepchild, eligible foster child, brother, sister, half brother, half sister, stepbrother, stepsister, or a descendant of any of them (for example, your grandchild, niece, or nephew).

Note. An adopted child is always treated as your own child. An adopted child includes a child lawfully placed with you for legal adoption. An eligible foster child is any child placed with you by an authorized placement agency or by judgment, decree, or other order of any court of competent jurisdiction.

(continued on page 3)

Give the bottom part to your employer; keep the top part for your records.

Detach here

Form **W-5**

Department of the Treasury
Internal Revenue Service

Earned Income Credit Advance Payment Certificate

- ▶ Use the current year's certificate only.
- ▶ Give this certificate to your employer.
- ▶ This certificate expires on December 31, 2008.

OMB No. 1545-0074

2008

Print or type your full name

Your social security number

Note. If you get advance payments of the earned income credit for 2008, you **must** file a 2008 federal income tax return. To get advance payments, you **must** have a qualifying child and your filing status must be any status **except** married filing a separate return.

- 1 I expect to have a qualifying child and be able to claim the earned income credit for 2008 using that child. I do not have another Form W-5 in effect with any other current employer, and I choose to get advance EIC payments ☐ Yes ☐ No
- 2 Check the box that shows your expected filing status for 2008:
☐ Single, head of household, or qualifying widow(er) ☐ Married filing jointly
- 3 If you are married, does your spouse have a Form W-5 in effect for 2008 with any employer? ☐ Yes ☐ No

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 ▶

.....>

ADVANCE EARNED INCOME TAX CREDIT

GET NEXT YEAR'S REFUND IN THIS WEEK'S PAYCHECK

↓
You may qualify if you meet certain
income requirements:

- » You must expect to be eligible for the EITC in 2008.
- » Your expected income for 2008 must be less than \$33,995, \$36,995 if you expect to file a joint return for 2008.
- » You must expect to have at least one qualifying child.

To claim EITC advance payments, complete this 2008 Form W-5 and give it to your employer. More information is available in Publication 596, *Earned Income Credit*, or
CALL 1.800.829.1040 | VISIT www.irs.gov/eitc | ASK YOUR TAX PREPARER



Department of the Treasury
Internal Revenue Service

www.irs.gov

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