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Comptroller
State of Illinois

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Springfield, Illinois 62706
217/782-6000

PAYROLL BULLETIN
(2-79)

TO: All State Agencies, Departments, Boards,
Commissions and Universities

SUBJECT: Advance Payment of Earned Income Credit

The federal government advises that beginning July 1, 1979, eligible employees who elect to receive advance Earned Income Credit (EIC) payments may do so by receiving it on their paychecks. This advance EIC payment does not change the amount of income tax, social security or retirement withholdings that would normally be withheld from an employee. The advance EIC payment is not compensation for services rendered and is not subject to payroll taxes. Advance EIC payments may be made on any payroll with a pay period ending date after June 30, 1979.

Eligible employees who wish to receive the advance EIC must first complete two forms W-5 before any advance EIC payment can be made. (See exhibits IV and IV-A) One copy should be forwarded to the Comptroller's Office and one retained for your records. On this form the employee should first complete the Earned Income Credit Checklist. If the answer to any of the questions is "No", the employee is not eligible for the advance EIC payment. If the employee is eligible, the lower portion of form W-5 should be completed. This will give you the basis to select the proper table to calculate the advance EIC payment. If number 1 is answered "Yes" and number 2 is answered "No", you will use the appropriate payroll period table entitled "Single or Married Without Spouse Filing Certificate." If both 1 and 2 are answered "Yes", you will use the appropriate payroll period table entitled "Married With Both Spouses Filing." Copies of the Percentage Method Tables and Wage Bracket Method Tables are included with this bulletin. (See exhibits II through III-D) Please be sure that you use the proper advance EIC tables. It appears from the instructions and tables that the maximum amount any one person may receive in advance EIC from July through December, 1979, would be \$250.00. This is if only one W-5 is in effect. If two W-5's are in effect, the maximum amount of advance EIC to an individual would be \$125.00. After 1979, if there are no changes in the law, the maximum amount of advance EIC any individual could receive for the calendar year is \$500.00 if one W-5 is in effect

and \$250.00 if two W-5's are in effect. It is strongly suggested that each agency monitor these payments to ensure that excessive advance EIC payments are not made. An individual who is eligible for EIC and does not elect to receive it in advance on their paychecks may still claim this credit when they file their tax return. The amount of advance EIC paid to an individual will be shown on their W-2.

The amount of the advance EIC will be placed in box 15 of the payroll voucher. For agencies reporting on magnetic tape, this amount will be in tape positions 152 through 156. The number of W-5's in effect (one or two) will also be indicated in box 17 on the voucher. The marital status for federal income tax calculations will remain in the same position on the voucher and magnetic tape. In the next position to the right of this on the voucher indicate a 1 if only one W-5 is in effect or 2 if two W-5's are in effect. For example, the combination 11 in box 17 would mean the employee is claiming single for income tax withholding and only one W-5 is in effect for the advance EIC payment. The following is a list of the possible combinations and their meanings.

COMBINATION	INCOME TAX FILING STATUS	NUMBER OF W-5'S IN EFFECT
11	Single	One
12	Single	Two
21	Married	One
22	Married	Two

For agencies reporting on magnetic tape, the advance EIC code indicating the number of W-5's in effect should be placed in tape position 89. If an employee is receiving advance EIC, the number of W-5's in effect must be indicated on the voucher and tape. If an advance EIC payment is being made and the number of W-5's in effect is not indicated on the voucher and tape, the voucher and tape will be rejected. If no advance EIC payment is being made to an employee, this position can either be left blank or a 0 (zero) shown in it.

After the amount of advance EIC is computed, the following is the formula to be used in calculating an employees paycheck: Gross amount earned (from column 10) less involuntary deductions less voluntary deductions plus advance EIC payment equals net payment to the employee. To calculate the amount of the trailer warrant for federal income tax withholding, subtract the total advance EIC payments from the total amount of federal income tax withheld. For example, if the total federal income tax withheld on the voucher amounts to \$100.00 and total advance EIC payments amount to \$20.00, the federal income tax trailer warrant payable to Treasurer State of Illinois would be \$80.00.

If a reversal must be processed that involves advance EIC, it will be processed in the normal manner and the amount of advance EIC will also be shown as a negative figure in column 15. The reversal warrant which will be returned to you to be submitted with Salary Refund Form C-65 should be

reduced on the voucher by the amount of the advance EIC payment. The trailer warrant payable to Treasurer State of Illinois representing federal income tax withholding should be increased by the advance EIC being reversed. Attached to this bulletin are examples of payroll vouchers showing payment of advance EIC and reversals involving advance EIC. The amounts shown on these examples are strictly for illustration purposes only. None of these amounts were calculated from any tax or advance EIC tables. (See exhibits V, VI and VII)

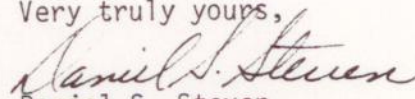
In the event that a reversal involving advance EIC occurs and the individual's total withholdings do not equal or exceed the amount of advance EIC paid, the advance EIC portion of the reversal cannot be put on the voucher. The net payment warrant, which includes the advance EIC payment, will have to be rewritten two for one by the Comptroller's Adjustments Section. One warrant will be made payable to Treasurer State of Illinois for the amount of the advance EIC. The second warrant will be payable to your agency in the same format that a reversal warrant, produced from the payroll voucher, is written except that the 16 digit appropriation account code may be omitted. For example, if an employee has gross wages of \$100.00, \$10.00 withheld for federal income tax, \$5.00 withheld for State income tax and was given an advance EIC payment of \$20.00, they would have a net check of \$105.00. If this transaction must be reversed, the federal and state income taxes would be the only monies reclaimed on the payroll voucher and the trailer warrant representing federal income tax withholding would not be affected by the advance EIC paid. The net payment warrant should be sent to our Adjustments Section with a letter of explanation and with instructions to rewrite this warrant two for one as follows: One should be made payable to Treasurer State of Illinois for \$20.00 and one made payable to your agency for \$85.00. Enclosed with this bulletin is a sample letter. (See exhibit VIII) These warrants plus the trailer warrant produced from the payroll voucher should accompany the completed Salary Refund Form C-65.

Please read the instructions regarding the advance EIC payment included with this bulletin very carefully. (Exhibits I and I-A) When an employee applies for the advance EIC payment, be sure they read the instructions on the top of form W-5 especially that portion titled "If Your Status Changes." The W-5 included with this bulletin is valid only for wages paid in calendar year 1979. If an employee feels they will qualify for advance EIC in 1980, 1981, etc., the forms W-5 applicable for that year must be completed. An employee must have a signed form W-5 on file for the year they are receiving the advance EIC. If they fail to complete this form for the next calendar year, no further advance EIC payments are to be made until such time as that year's form W-5 is completed.

The Comptroller's Office will supply form W-5 on a limited basis. Each agency, however, will be responsible for providing this form to their employees and should contact their nearest Internal Revenue Service office as soon as possible to order the quantities of this form they anticipate using.

If you have any questions regarding this bulletin, please contact the Comptroller's payroll section. The telephone number is (217) 782-4758.

Very truly yours,


Daniel S. Steven
Payroll Supervisor

Advance Payment of Earned Income Credit

1. Purpose

This supplement tells how to figure, pay, report, and account for advance payments of the Earned Income Credit (EIC).

Employers must include the advance EIC payments with wages paid after June 30, 1979, to eligible employees who choose to get the advance payments.

2. Eligible Employees

Employees who want to receive advance EIC payments must first expect to be eligible for the EIC.

Eligibility for the EIC.—

- (a) The taxpayer's expected earned income and adjusted gross income must both be less than \$10,000.
- (b) If married, the employee must file a joint return.
- (c) The employee must not be able to exclude any income earned abroad or in U.S. possessions.
- (d) If not married, the employee must pay over half the cost of maintaining a household in the U.S.
- (e) The employee must have a child living with him or her full time except when the child is away at school or on vacation.
- (f) The child must be claimed as a dependent by the employee unless the employee qualifies for unmarried head of household filing status because of the child. If the employee qualifies for unmarried head of household filing status, the child need not be claimed as a dependent unless the child is married as of the end of the year.

These requirements are shown on Form W-5, which the employee must complete.

Getting Advance Payments of the EIC.—An employee who wants advance EIC payments must file Form W-5, Earned Income Credit Advance Payment Certificate, with his or her employer. An eligible employee who does not file Form W-5 will not receive any advance payment. However, an employee who chooses not to get advance payment will still get the full benefit of the EIC on his or her annual tax return.

3. Form W-5

Form W-5, Earned Income Credit Advance Payment Certificate, must

be filed by an eligible employee with an employer before any advance EIC payment can be made.

On Form W-5 (two copies of which are included in the back of this circular) employees must show if they are married and if their spouse has a Form W-5 in effect for the year with an employer.

If the employee shows that his or her spouse has filed a Form W-5 with an employer, use the payroll period table (either the wage bracket or percentage method) titled "Married with both spouses filing certificate."

Form W-5 remains in effect until the end of the calendar year. Eligible employees must file a new certificate each year.

Make the signed form effective with the first payroll period ending (or the first wage payment made without regard to a payroll period) on or after the date the certificate is given to you. (For 1979 this is not effective for wage payments made before July 1, 1979.)

If, after an employee has given you a signed Form W-5, circumstances change which make the employee ineligible for the credit or the employee's spouse files a Form W-5, the employee must, within ten days after such change, either revoke the previously filed form or file a new Form W-5 showing that his or her spouse has a Form W-5 in effect with an employer.

If an employee has a Form W-5 certifying that his or her spouse has a Form W-5 in effect, and the spouse ceases to have a form in effect, the employee may file a new Form W-5 with the employer which certifies that the spouse does not have a Form W-5 in effect.

4. Computing the Advance Payment of the EIC

Employers must include the advance EIC payment with wages paid after June 30, 1979, to eligible employees who have filed Form W-5.

Generally, wages for purposes of the advance EIC payment mean amounts subject to income tax withholding. For employees who have claimed exemption from income tax withholding on Form W-4, Employee's Withholding Allowance Certificate, wages mean amounts that would have been subject to income tax withholding.

For domestic and agricultural employees, wages mean amounts subject to FICA (social security) taxes.

To determine the amount of the advance payment, take into account:

- (a) wages paid—including tips reported, and
- (b) whether a married employee's spouse has a Form W-5 in effect with an employer. There are separate tables for married employees whose spouses have a certificate in effect.

Figure the amount of the payment to include in eligible employees' wage payments by using the tables beginning on page 6. Be sure to use the right table for married employees.

5. Paying the Advance EIC to Employees

The advance EIC payment does not change the amount of income tax or FICA (social security) taxes that you withhold from employees' wages and pay over to the IRS. The advance EIC payment is not compensation for services rendered and is not subject to payroll taxes.

Generally, employers will pay the amount of the advance EIC payment from withheld income taxes and FICA taxes. These taxes are normally required to be paid over to the IRS either through Federal Tax Deposits (FTD's) or with employment tax returns.

If for any payroll period the advance EIC payments are more than the withheld income tax and the FICA taxes (including the employer's share of FICA tax), the employer may—

- (a) Reduce each advance EIC payment proportionately. (Each payment shall be reduced by an amount that has the same ratio to such excess as such payment has to the total of all advance payments for the payroll period.) OR
- (b) Elect to make full payment of the advance EIC amount and have such full amounts treated as an advance payment of the employer's tax liability. If excess EIC payments are applied against any other taxes, attach an explanation to that tax return on which the credit for overpayment is taken.

6. Employer's Returns

As stated above, the amount of the advance EIC payment does not

change the amount the employer must deduct and withhold from employees' pay for income tax and employee FICA taxes. Advance EIC payments made by the employer to employees shall be treated as made from amounts withheld as income tax, employee FICA taxes, and employer FICA taxes. Furthermore, the amounts of the advance EIC payments are treated as if the employer had paid over the amount of the advance EIC payment to IRS on the day the wages are paid to employees.

Employers will take the amount of advance EIC payments into account on their employment tax returns, Forms 941, 941E, 942, or 943.

On employment tax returns where there is a Record of Federal Tax Deposits (i.e. Forms 941, 941E, and 943) employers must show the amount of these payments in the Record of Federal Tax Deposits. The same rules that require employers to show the tax liability for a specific time period apply for showing the amounts of the advance payments. If an employer must show the tax liability for each quarter-monthly period, the employer must show the amount of the advance payments for each quarter-monthly period. Similarly, if the employer's total tax liability, before any consideration is given to advance payments of the EIC, for any month is less than \$2,000, the employer may show the total advance payments of the EIC on the "total" line for that month.

On Form 942, Employer's Quarterly Tax Return for Household Employees, where there is no Record of Federal Tax Deposits, employers are to show the total payments on the line "Advance EIC payments."

Employers who fail to make an advance EIC payment, as required, are subject to penalties.

Note: State and local government employers, who have entered into a

section 218 agreement with the Secretary of Health, Education, and Welfare for social security coverage, cannot use the social security payments to make the advance EIC payments.

Employers in Guam and the U.S. Virgin Islands should consult their local tax office for information on the earned income credit. These employers cannot take into account the advance EIC payments on Form 941SS.

7. Statements for Employees

Employers must show the total amount of advance EIC payments made during the year on the employee's Form W-2, Wage and Tax Statement. On the 1979 Form W-2, this is to be shown in box 6.

The amounts shown on Form W-2 for income tax withheld (if any) and FICA tax withheld are not affected by any advance EIC payments. Likewise, no other entries on Form W-2 are changed because of these payments.

8. Recordkeeping

Keep for 4 years all records of advance EIC payments. These should be available for IRS review. Records should include:

- Copies of employees' Form W-5
- Amounts and dates of all wage payments and advance EIC payments
- Dates of each employee's employment
- Dates and amounts of tax deposits made
- Copies of returns filed

Advance Payment Tables

A Percentage Method

If you use the wage bracket tables on pages 8 through 12, you may skip this section.

If you don't want to use the wage bracket tables to figure how much to include in an employee's wages for the advance EIC payment, you can use the percentage computation based on the appropriate rate table,

Find the employee's gross wages before any deductions in the appropriate table on pages 6 and 7. Please note that there are tables for the same payroll periods that are used for percentage method income tax withholding in Circular E, Employer's Tax Guide (Revised November 1978). There are different tables for (a) single or married employees without spouse filing a certificate, and (b) married employees with both spouses filing certificates. Determine the amount of the advance EIC payment shown in the appropriate table for the amount of wages paid.

B Wage Bracket Method

If you use the wage bracket tables on pages 8 through 12, figure the advance EIC payment as follows.

Find the employee's gross wages, before any deductions, in the appropriate table. There are tables for the same payroll periods that are used for wage bracket income tax withholding in Circular E, Employer's Tax Guide (Revised November 1978). There are different tables for (a) single or married employees without spouse filing a certificate and (b) married employees with both spouses filing certificates. Determine the amount of the advance EIC payment shown in the appropriate table for the amount of wages paid.

Using either method, the number of withholding allowances an employee claims on Form W-4, Employee's Withholding Allowance Certificate, is not used in figuring the advance EIC payment. Nor does it matter that the employee has claimed exemption from income tax withholding on Form W-4.

You may use other methods and kinds of tables for figuring advance EIC payments as long as the amount of the payment is about the same as it would be using the tables in this circular. See page 14 of Circular E (Rev. 11-78) for maximum tolerance allowed.

Tables for Percentage Method of Advance EIC Payments

Table 1. WEEKLY Payroll Period

(a) SINGLE or MARRIED Without Spouse Filing Certificate			(b) MARRIED With Both Spouses Filing Certificate		
If the amount of wages (before deducting withholding allowances) is:		The amount of payment to be made shall be:	If the amount of wages (before deducting withholding allowances) is:		The amount of payment to be made shall be:
Over—	But not over—		Over—	But not over—	
\$0	\$96	10% of wages	\$0	\$48	10% of wages
\$96	\$115	\$9.60	\$48	\$58	\$4.80
\$115	. . . . .	\$9.60 less 12.5% of wages in excess of \$115	\$58	. . . . .	\$4.80 less 12.5% of wages in excess of \$58

Table 2. BIWEEKLY Payroll Period

(a) SINGLE or MARRIED Without Spouse Filing Certificate			(b) MARRIED With Both Spouses Filing Certificate		
If the amount of wages (before deducting withholding allowances) is:		The amount of payment to be made shall be:	If the amount of wages (before deducting withholding allowances) is:		The amount of payment to be made shall be:
Over—	But not over—		Over—	But not over—	
\$0	\$192	10% of wages	\$0	\$96	10% of wages
\$192	\$231	\$19.20	\$96	\$115	\$9.60
\$231	. . . . .	\$19.20 less 12.5% of wages in excess of \$231	\$115	. . . . .	\$9.60 less 12.5% of wages in excess of \$115

Table 3. SEMIMONTHLY Payroll Period

(a) SINGLE or MARRIED Without Spouse Filing Certificate			(b) MARRIED With Both Spouses Filing Certificate		
If the amount of wages (before deducting withholding allowances) is:		The amount of payment to be made shall be:	If the amount of wages (before deducting withholding allowances) is:		The amount of payment to be made shall be:
Over—	But not over—		Over—	But not over—	
\$0	\$208	10% of wages	\$0	\$104	10% of wages
\$208	\$250	\$20.80	\$104	\$125	\$10.40
\$250	. . . . .	\$20.80 less 12.5% of wages in excess of \$250	\$125	. . . . .	\$10.40 less 12.5% of wages in excess of \$125

Table 4. MONTHLY Payroll Period

(a) SINGLE or MARRIED Without Spouse Filing Certificate			(b) MARRIED With Both Spouses Filing Certificate		
If the amount of wages (before deducting withholding allowances) is:		The amount of payment to be made shall be:	If the amount of wages (before deducting withholding allowances) is:		The amount of payment to be made shall be:
Over—	But not over—		Over—	But not over—	
\$0	\$417	10% of wages	\$0	\$208	10% of wages
\$417	\$500	\$41.70	\$208	\$250	\$20.80
\$500	. . . . .	\$41.70 less 12.5% of wages in excess of \$500	\$250	. . . . .	\$20.80 less 12.5% of wages in excess of \$250

Table 5. QUARTERLY Payroll Period

(a) SINGLE or MARRIED Without Spouse Filing Certificate

If the amount of wages (before deducting withholding allowances) is:		The amount of payment to be made shall be:
Over—	But not over—	
\$0	\$1,250 . . .	10% of wages
\$1,250	\$1,500 . . .	\$125.00
\$1,500	.....	\$125.00 less 12.5% of wages in excess of \$1,500

(b) MARRIED With Both Spouses Filing Certificate

If the amount of wages (before deducting withholding allowances) is:		The amount of payment to be made shall be:
Over—	But not over—	
\$0	\$625 . . .	10% of wages
\$625	\$750 . . .	\$62.50
\$750	.....	\$62.50 less 12.5% of wages in excess of \$750

Table 6. SEMIANNUAL Payroll Period

(a) SINGLE or MARRIED Without Spouse Filing Certificate

If the amount of wages (before deducting withholding allowances) is:		The amount of payment to be made shall be:
Over—	But not over—	
\$0	\$2,500 . . .	10% of wages
\$2,500	\$3,000 . . .	\$250.00
\$3,000	.....	\$250.00 less 12.5% of wages in excess of \$3,000

(b) MARRIED With Both Spouses Filing Certificate

If the amount of wages (before deducting withholding allowances) is:		The amount of payment to be made shall be:
Over—	But not over—	
\$0	\$1,250 . . .	10% of wages
\$1,250	\$1,500 . . .	\$125.00
\$1,500	.....	\$125.00 less 12.5% of wages in excess of \$1,500

Table 7. ANNUAL Payroll Period

(a) SINGLE or MARRIED Without Spouse Filing Certificate

If the amount of wages (before deducting withholding allowances) is:		The amount of payment to be made shall be:
Over—	But not over—	
\$0	\$5,000 . . .	10% of wages
\$5,000	\$6,000 . . .	\$500.00
\$6,000	.....	\$500.00 less 12.5% of wages in excess of \$6,000

(b) MARRIED With Both Spouses Filing Certificate

If the amount of wages (before deducting withholding allowances) is:		The amount of payment to be made shall be:
Over—	But not over—	
\$0	\$2,500 . . .	10% of wages
\$2,500	\$3,000 . . .	\$250.00
\$3,000	.....	\$250.00 less 12.5% of wages in excess of \$3,000

Table 8. DAILY or MISCELLANEOUS Payroll Period

(a) SINGLE or MARRIED Without Spouse Filing Certificate

If the wages divided by the number of days in such period (before deducting withholding allowances) are:		The amount of payment to be made shall be the following amount multiplied by the number of days in such period:
Over—	But not over—	
\$0	\$19.20 . . .	10% of wages
\$19.20	\$23.10 . . .	\$1.92
\$23.10	.....	\$1.92 less 12.5% of wages in excess of \$23.10

(b) MARRIED With Both Spouses Filing Certificate

If the wages divided by the number of days in such period (before deducting withholding allowances) are:		The amount of payment to be made shall be the following amount multiplied by the number of days in such period:
Over—	But not over—	
\$0	\$9.60 . . .	10% of wages
\$9.60	\$11.50 . . .	\$.96
\$11.50	.....	\$.96 less 12.5% of wages in excess of \$11.50

Tables for Wage Bracket Method of Advance EIC Payments

WEEKLY Payroll Period

SINGLE or MARRIED Without Spouse Filing Certificate

And the wages are—		Payment to be made	And the wages are—		Payment to be made	And the wages are—		Payment to be made	And the wages are—		Payment to be made
At least	But less than		At least	But less than		At least	But less than		At least	But less than	
\$0	\$1	\$.05	\$24	\$25	\$2.45	\$48	\$49	\$4.85	\$84	\$86	\$8.50
1	2	.15	25	26	2.55	49	50	4.95	86	88	8.70
2	3	.25	26	27	2.65	50	51	5.05	88	90	8.90
3	4	.35	27	28	2.75	51	52	5.15	90	92	9.10
4	5	.45	28	29	2.85	52	53	5.25	92	94	9.30
5	6	.55	29	30	2.95	53	54	5.35	94	96	9.50
6	7	.65	30	31	3.05	54	55	5.45	96	98	9.60
7	8	.75	31	32	3.15	55	56	5.55	98	100	9.60
8	9	.85	32	33	3.25	56	57	5.65	100	105	9.60
9	10	.95	33	34	3.35	57	58	5.75	105	110	9.60
10	11	1.05	34	35	3.45	58	59	5.85	110	115	9.60
11	12	1.15	35	36	3.55	59	60	5.95	115	120	9.35
12	13	1.25	36	37	3.65	60	62	6.10	120	125	8.75
13	14	1.35	37	38	3.75	62	64	6.30	125	130	8.10
14	15	1.45	38	39	3.85	64	66	6.50	130	135	7.50
15	16	1.55	39	40	3.95	66	68	6.70	135	140	6.85
16	17	1.65	40	41	4.05	68	70	6.90	140	145	6.25
17	18	1.75	41	42	4.15	70	72	7.10	145	150	5.60
18	19	1.85	42	43	4.25	72	74	7.30	150	160	4.65
19	20	1.95	43	44	4.35	74	76	7.50	160	170	3.40
20	21	2.05	44	45	4.45	76	78	7.70	170	180	2.15
21	22	2.15	45	46	4.55	78	80	7.90	180	190	.90
22	23	2.25	46	47	4.65	80	82	8.10	190	192	.15
23	24	2.35	47	48	4.75	82	84	8.30	192	-----	0

MARRIED With Both Spouses Filing Certificate

And the wages are—		Payment to be made	And the wages are—		Payment to be made	And the wages are—		Payment to be made	And the wages are—		Payment to be made
At least	But less than		At least	But less than		At least	But less than		At least	But less than	
\$0	\$1	\$.05	\$20	\$21	\$2.05	\$40	\$41	\$4.05	\$60	\$62	\$4.40
1	2	.15	21	22	2.15	41	42	4.15	62	64	4.15
2	3	.25	22	23	2.25	42	43	4.25	64	66	3.90
3	4	.35	23	24	2.35	43	44	4.35	66	68	3.65
4	5	.45	24	25	2.45	44	45	4.45	68	70	3.40
5	6	.55	25	26	2.55	45	46	4.55	70	72	3.15
6	7	.65	26	27	2.65	46	47	4.65	72	74	2.90
7	8	.75	27	28	2.75	47	48	4.75	74	76	2.65
8	9	.85	28	29	2.85	48	49	4.80	76	78	2.40
9	10	.95	29	30	2.95	49	50	4.80	78	80	2.15
10	11	1.05	30	31	3.05	50	51	4.80	80	82	1.90
11	12	1.15	31	32	3.15	51	52	4.80	82	84	1.65
12	13	1.25	32	33	3.25	52	53	4.80	84	86	1.40
13	14	1.35	33	34	3.35	53	54	4.80	86	88	1.15
14	15	1.45	34	35	3.45	54	55	4.80	88	90	.90
15	16	1.55	35	36	3.55	55	56	4.80	90	92	.65
16	17	1.65	36	37	3.65	56	57	4.80	92	94	.40
17	18	1.75	37	38	3.75	57	58	4.80	94	96	.15
18	19	1.85	38	39	3.85	58	59	4.70	96	----	0
19	20	1.95	39	40	3.95	59	60	4.60			

BIWEEKLY Payroll Period

SINGLE or MARRIED Without Spouse Filing Certificate

And the wages are—		Payment to be made	And the wages are—		Payment to be made	And the wages are—		Payment to be made	And the wages are—		Payment to be made
At least	But less than		At least	But less than		At least	But less than		At least	But less than	
\$0	\$2	\$1.10	\$48	\$50	\$4.90	\$96	\$98	\$9.70	\$168	\$172	\$17.00
2	4	.30	50	52	5.10	98	100	9.90	172	176	17.40
4	6	.50	52	54	5.30	100	102	10.10	176	180	17.80
6	8	.70	54	56	5.50	102	104	10.30	180	184	18.20
8	10	.90	56	58	5.70	104	106	10.50	184	188	18.60
10	12	1.10	58	60	5.90	106	108	10.70	188	192	19.00
12	14	1.30	60	62	6.10	108	110	10.90	192	196	19.25
14	16	1.50	62	64	6.30	110	112	11.10	196	200	19.25
16	18	1.70	64	66	6.50	112	114	11.30	200	210	19.25
18	20	1.90	66	68	6.70	114	116	11.50	210	220	19.25
20	22	2.10	68	70	6.90	116	118	11.70	220	230	19.25
22	24	2.30	70	72	7.10	118	120	11.90	230	240	18.70
24	26	2.50	72	74	7.30	120	124	12.20	240	250	17.45
26	28	2.70	74	76	7.50	124	128	12.60	250	260	16.20
28	30	2.90	76	78	7.70	128	132	13.00	260	270	14.95
30	32	3.10	78	80	7.90	132	136	13.40	270	280	13.70
32	34	3.30	80	82	8.10	136	140	13.80	280	290	12.45
34	36	3.50	82	84	8.30	140	144	14.20	290	300	11.20
36	38	3.70	84	86	8.50	144	148	14.60	300	320	9.35
38	40	3.90	86	88	8.70	148	152	15.00	320	340	6.85
40	42	4.10	88	90	8.90	152	156	15.40	340	360	4.35
42	44	4.30	90	92	9.10	156	160	15.80	360	380	1.85
44	46	4.50	92	94	9.30	160	164	16.20	380	384	.35
46	48	4.70	94	96	9.50	164	168	16.60	384	.....	0-

MARRIED With Both Spouses Filing Certificate

And the wages are—		Payment to be made	And the wages are—		Payment to be made	And the wages are—		Payment to be made	And the wages are—		Payment to be made
At least	But less than		At least	But less than		At least	But less than		At least	But less than	
\$0	\$2	\$1.10	\$40	\$42	\$4.10	\$80	\$82	\$8.10	\$120	\$124	\$8.80
2	4	.30	42	44	4.30	82	84	8.30	124	128	8.30
4	6	.50	44	46	4.50	84	86	8.50	128	132	7.80
6	8	.70	46	48	4.70	86	88	8.70	132	136	7.30
8	10	.90	48	50	4.90	88	90	8.90	136	140	6.80
10	12	1.10	50	52	5.10	90	92	9.10	140	144	6.30
12	14	1.30	52	54	5.30	92	94	9.30	144	148	5.80
14	16	1.50	54	56	5.50	94	96	9.50	148	152	5.30
16	18	1.70	56	58	5.70	96	98	9.60	152	156	4.80
18	20	1.90	58	60	5.90	98	100	9.60	156	160	4.30
20	22	2.10	60	62	6.10	100	102	9.60	160	164	3.80
22	24	2.30	62	64	6.30	102	104	9.60	164	168	3.30
24	26	2.50	64	66	6.50	104	106	9.60	168	172	2.80
26	28	2.70	66	68	6.70	106	108	9.60	172	176	2.30
28	30	2.90	68	70	6.90	108	110	9.60	176	180	1.80
30	32	3.10	70	72	7.10	110	112	9.60	180	184	1.30
32	34	3.30	72	74	7.30	112	114	9.60	184	188	.80
34	36	3.50	74	76	7.50	114	116	9.60	188	192	.30
36	38	3.70	76	78	7.70	116	118	9.40	192	.....	0
38	40	3.90	78	80	7.90	118	120	9.15			

SEMIMONTHLY Payroll Period

SINGLE or MARRIED Without Spouse Filing Certificate.

And the wages are—			And the wages are—			And the wages are—			And the wages are—		
At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made
\$0	\$2	\$.10	\$48	\$50	\$4.90	\$96	\$98	\$9.70	\$168	\$172	\$17.00
2	4	.30	50	52	5.10	98	100	9.90	172	176	17.40
4	6	.50	52	54	5.30	100	102	10.10	176	180	17.80
6	8	.70	54	56	5.50	102	104	10.30	180	184	18.20
8	10	.90	56	58	5.70	104	106	10.50	184	188	18.60
10	12	1.10	58	60	5.90	106	108	10.70	188	192	19.00
12	14	1.30	60	62	6.10	108	110	10.90	192	196	19.40
14	16	1.50	62	64	6.30	110	112	11.10	196	200	19.80
16	18	1.70	64	66	6.50	112	114	11.30	200	210	20.50
18	20	1.90	66	68	6.70	114	116	11.50	210	220	20.85
20	22	2.10	68	70	6.90	116	118	11.70	220	230	20.85
22	24	2.30	70	72	7.10	118	120	11.90	230	240	20.85
24	26	2.50	72	74	7.30	120	124	12.20	240	250	20.85
26	28	2.70	74	76	7.50	124	128	12.60	250	260	20.20
28	30	2.90	76	78	7.70	128	132	13.00	260	270	18.95
30	32	3.10	78	80	7.90	132	136	13.40	270	280	17.70
32	34	3.30	80	82	8.10	136	140	13.80	280	290	16.45
34	36	3.50	82	84	8.30	140	144	14.20	290	300	15.20
36	38	3.70	84	86	8.50	144	148	14.60	300	320	13.35
38	40	3.90	86	88	8.70	148	152	15.00	320	340	10.85
40	42	4.10	88	90	8.90	152	156	15.40	340	360	8.35
42	44	4.30	90	92	9.10	156	160	15.80	360	380	5.85
44	46	4.50	92	94	9.30	160	164	16.20	380	400	3.35
46	48	4.70	94	96	9.50	164	168	16.60	400	416	1.10
									416	-----	0

MARRIED With Both Spouses Filing Certificate

And the wages are—			And the wages are—			And the wages are—			And the wages are—		
At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made
\$0	\$2	\$.10	\$40	\$42	\$4.10	\$80	\$82	\$8.10	\$120	\$124	\$10.40
2	4	.30	42	44	4.30	82	84	8.30	124	128	10.30
4	6	.50	44	46	4.50	84	86	8.50	128	132	9.80
6	8	.70	46	48	4.70	86	88	8.70	132	136	9.30
8	10	.90	48	50	4.90	88	90	8.90	136	140	8.80
10	12	1.10	50	52	5.10	90	92	9.10	140	144	8.30
12	14	1.30	52	54	5.30	92	94	9.30	144	148	7.80
14	16	1.50	54	56	5.50	94	96	9.50	148	152	7.30
16	18	1.70	56	58	5.70	96	98	9.70	152	156	6.80
18	20	1.90	58	60	5.90	98	100	9.90	156	160	6.30
20	22	2.10	60	62	6.10	100	102	10.10	160	164	5.80
22	24	2.30	62	64	6.30	102	104	10.30	164	168	5.30
24	26	2.50	64	66	6.50	104	106	10.40	168	172	4.80
26	28	2.70	66	68	6.70	106	108	10.40	172	176	4.30
28	30	2.90	68	70	6.90	108	110	10.40	176	180	3.80
30	32	3.10	70	72	7.10	110	112	10.40	180	184	3.30
32	34	3.30	72	74	7.30	112	114	10.40	184	188	2.80
34	36	3.50	74	76	7.50	114	116	10.40	188	192	2.30
36	38	3.70	76	78	7.70	116	118	10.40	192	196	1.80
38	40	3.90	78	80	7.90	118	120	10.40	196	200	1.30
									200	208	.55
									208	-----	0

MONTHLY Payroll Period

SINGLE or MARRIED Without Spouse Filing Certificate

And the wages are—			And the wages are—			And the wages are—			And the wages are—		
At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made
\$0	\$4	\$2.20	\$96	\$100	\$9.80	\$192	\$196	\$19.40	\$336	\$344	\$34.00
4	8	.60	100	104	10.20	196	200	19.80	344	352	34.80
8	12	1.00	104	108	10.60	200	204	20.20	352	360	35.60
12	16	1.40	108	112	11.00	204	208	20.60	360	368	36.40
16	20	1.80	112	116	11.40	208	212	21.00	368	376	37.20
20	24	2.20	116	120	11.80	212	216	21.40	376	384	38.00
24	28	2.60	120	124	12.20	216	220	21.80	384	392	38.80
28	32	3.00	124	128	12.60	220	224	22.20	392	400	39.60
32	36	3.40	128	132	13.00	224	228	22.60	400	420	41.00
36	40	3.80	132	136	13.40	228	232	23.00	420	440	41.65
40	44	4.20	136	140	13.80	232	236	23.40	440	460	41.65
44	48	4.60	140	144	14.20	236	240	23.80	460	480	41.65
48	52	5.00	144	148	14.60	240	248	24.40	480	500	41.65
52	56	5.40	148	152	15.00	248	256	25.20	500	520	40.40
56	60	5.80	152	156	15.40	256	264	26.00	520	540	37.90
60	64	6.20	156	160	15.80	264	272	26.80	540	560	35.40
64	68	6.60	160	164	16.20	272	280	27.60	560	580	32.90
68	72	7.00	164	168	16.60	280	288	28.40	580	600	30.40
72	76	7.40	168	172	17.00	288	296	29.20	600	640	26.65
76	80	7.80	172	176	17.40	296	304	30.00	640	680	21.65
80	84	8.20	176	180	17.80	304	312	30.80	680	720	16.65
84	88	8.60	180	184	18.20	312	320	31.60	720	760	11.65
88	92	9.00	184	188	18.60	320	328	32.40	760	800	6.65
92	96	9.40	188	192	19.00	328	336	33.20	800	833	2.10
									833	.....	0

MARRIED With Both Spouses Filing Certificate

And the wages are—			And the wages are—			And the wages are—			And the wages are—		
At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made
\$0	\$4	\$2.20	\$80	\$84	\$8.20	\$160	\$164	\$16.20	\$240	\$248	\$20.85
4	8	.60	84	88	8.60	164	168	16.60	248	256	20.60
8	12	1.00	88	92	9.00	168	172	17.00	256	264	19.60
12	16	1.40	92	96	9.40	172	176	17.40	264	272	18.60
16	20	1.80	96	100	9.80	176	180	17.80	272	280	17.60
20	24	2.20	100	104	10.20	180	184	18.20	280	288	16.60
24	28	2.60	104	108	10.60	184	188	18.60	288	296	15.60
28	32	3.00	108	112	11.00	188	192	19.00	296	304	14.60
32	36	3.40	112	116	11.40	192	196	19.40	304	312	13.60
36	40	3.80	116	120	11.80	196	200	19.80	312	320	12.60
40	44	4.20	120	124	12.20	200	204	20.20	320	328	11.60
44	48	4.60	124	128	12.60	204	208	20.60	328	336	10.60
48	52	5.00	128	132	13.00	208	212	20.85	336	344	9.60
52	56	5.40	132	136	13.40	212	216	20.85	344	352	8.60
56	60	5.80	136	140	13.80	216	220	20.85	352	360	7.60
60	64	6.20	140	144	14.20	220	224	20.85	360	368	6.60
64	68	6.60	144	148	14.60	224	228	20.85	368	376	5.60
68	72	7.00	148	152	15.00	228	232	20.85	376	384	4.60
72	76	7.40	152	156	15.40	232	236	20.85	384	392	3.60
76	80	7.80	156	160	15.80	236	240	20.85	392	400	2.60
									400	416	1.10
									416	.....	0

DAILY Payroll Period

SINGLE or MARRIED Without Spouse Filing Certificate

And the wages are—			And the wages are—			And the wages are—			And the wages are—		
At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made
\$0.00	\$0.25	\$0.00	\$5.00	\$5.25	\$.50	\$10.00	\$10.50	\$1.05	\$20.00	\$21.00	\$1.90
.25	.50	.05	5.25	5.50	.55	10.50	11.00	1.10	21.00	22.00	1.90
.50	.75	.05	5.50	5.75	.55	11.00	11.50	1.15	22.00	23.00	1.90
.75	1.00	.10	5.75	6.00	.60	11.50	12.00	1.20	23.00	24.00	1.85
1.00	1.25	.10	6.00	6.25	.60	12.00	12.50	1.25	24.00	25.00	1.75
1.25	1.50	.15	6.25	6.50	.65	12.50	13.00	1.30	25.00	26.00	1.60
1.50	1.75	.15	6.50	6.75	.65	13.00	13.50	1.35	26.00	27.00	1.50
1.75	2.00	.20	6.75	7.00	.70	13.50	14.00	1.40	27.00	28.00	1.35
2.00	2.25	.20	7.00	7.25	.70	14.00	14.50	1.45	28.00	29.00	1.25
2.25	2.50	.25	7.25	7.50	.75	14.50	15.00	1.50	29.00	30.00	1.10
2.50	2.75	.25	7.50	7.75	.75	15.00	15.50	1.55	30.00	31.00	1.00
2.75	3.00	.30	7.75	8.00	.80	15.50	16.00	1.60	31.00	32.00	.85
3.00	3.25	.30	8.00	8.25	.80	16.00	16.50	1.65	32.00	33.00	.75
3.25	3.50	.35	8.25	8.50	.85	16.50	17.00	1.70	33.00	34.00	.60
3.50	3.75	.35	8.50	8.75	.85	17.00	17.50	1.75	34.00	35.00	.50
3.75	4.00	.40	8.75	9.00	.90	17.50	18.00	1.80	35.00	36.00	.35
4.00	4.25	.40	9.00	9.25	.90	18.00	18.50	1.85	36.00	37.00	.25
4.25	4.50	.45	9.25	9.50	.95	18.50	19.00	1.90	37.00	38.00	.10
4.50	4.75	.45	9.50	9.75	.95	19.00	19.50	1.90	38.00	.....	0
4.75	5.00	.50	9.75	10.00	1.00	19.50	20.00	1.90			

MARRIED With Both Spouses Filing Certificate

And the wages are—			And the wages are—			And the wages are—			And the wages are—		
At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made
\$0.00	\$0.25	\$0.00	\$4.00	\$4.25	\$.40	\$8.00	\$8.25	\$.80	\$13.50	\$14.00	\$.70
.25	.50	.05	4.25	4.50	.45	8.25	8.50	.85	14.00	14.50	.60
.50	.75	.05	4.50	4.75	.45	8.50	8.75	.85	14.50	15.00	.55
.75	1.00	.10	4.75	5.00	.50	8.75	9.00	.90			
1.00	1.25	.10	5.00	5.25	.50	9.00	9.25	.90	15.00	15.50	.50
1.25	1.50	.15	5.25	5.50	.55	9.25	9.50	.95	15.50	16.00	.45
1.50	1.75	.15	5.50	5.75	.55	9.50	9.75	.95	16.00	16.50	.35
1.75	2.00	.20	5.75	6.00	.60	9.75	10.00	.95			
2.00	2.25	.20	6.00	6.25	.60	10.00	10.50	.95	16.50	17.00	.30
2.25	2.50	.25	6.25	6.50	.65	10.50	11.00	.95	17.00	17.50	.25
2.50	2.75	.25	6.50	6.75	.65	11.00	11.50	.95	17.50	18.00	.20
2.75	3.00	.30	6.75	7.00	.70	11.50	12.00	.95	18.00	18.50	.10
3.00	3.25	.30	7.00	7.25	.70	12.00	12.50	.85	18.50	19.00	.05
3.25	3.50	.35	7.25	7.50	.75	12.50	13.00	.80	19.00	.....	0
3.50	3.75	.35	7.50	7.75	.75	13.00	13.50	.75			
3.75	4.00	.40	7.75	8.00	.80						

Form W-5 (1979) Earned Income Credit Advance Payment Certificate

For "Privacy Act" notice see back of form.

Instructions

If you expect your 1979 adjusted gross income to be less than \$10,000, read these instructions carefully. (Note: Your 1978 adjusted gross income was reported on Form 1040A, line 10 or on Form 1040, line 31.)

What Does the Earned Income Credit Do?—The earned income credit can provide payments of up to \$500 to taxpayers who have incomes under \$10,000 and who have children living with them. If you are eligible for the credit, you can get it even if you owe no tax.

Who Can Take the Earned Income Credit?—The checklist below will help you find out if you are eligible for the earned income credit. If you answer "No" to any questions on the checklist, you are not eligible for the earned income credit. Do not fill in the certificate. If none of your answers are "No," you can take the credit.

Advance Payment of the Earned Income Credit.—If you are eligible, you can choose to get the credit in advance with your pay. You will get the credit on your annual tax return even if you do not complete this form.

To receive the credit in advance with your pay, fill in the bottom part of this form and give it to your employer. You may have only one certificate in effect with a current employer at one time. If you and your spouse are both employed, each of you should file a separate Form W-5. (Note: If you receive advance payments, you must file Form 1040 or Form 1040A for 1979.)

If Your Status Changes.—If you file this form with your present employer and your status changes in 1979, you usually will have to fill out a new certificate.

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

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

If your status changes because your spouse files a certificate with his or her employer, you must file a new certificate with your employer showing in question 2 that your spouse has filed.

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

This Form W-5 certificate expires on December 31, 1979. If you expect to qualify for earned income credit in 1980, you must file a new certificate for 1980.

Note: If you are married and both you and your spouse are working, you should both review the Forms W-4 you have on file with your employers to make sure that enough tax is being withheld.

Earned Income Credit Checklist

To find out if you will be eligible to get the earned income credit, please answer the questions below for 1979.

- | | Yes | No |
|--|-----|----|
| A Do you expect the amount of your "Adjusted Gross Income" (including that of your spouse) to be less than \$10,000? | | |
| B Do you expect at least one of your children to live with you full time except when he or she is away at school or on vacation? * | | |
| C If married, do you expect to file a joint return? (If not married leave blank.) | | |
| D If not married, do you expect to pay at least half the cost of keeping up a household this year? ** (If married leave blank.) | | |
| E Do you expect all your earned income to be from sources inside the United States and not eligible for exclusion or exemption as foreign income or income from U.S. possessions? | | |
| F Do you expect to claim an exemption for a child who will live with you, OR do you expect to qualify as an unmarried head of household because of an unmarried child who cannot be taken as an exemption? | | |

* The term child includes: Your son or daughter, your stepchild, adopted child, or a child placed with you by an authorized placement agency for legal adoption (even if the child becomes your stepchild or adopted child, or is placed with you, during the year); OR any other child you care for as your own child for the whole year, unless the child's natural or adoptive parents provide more than half of the support for that year.
 ** If you receive payments under the Aid to Families with Dependent Children (AFDC) program and use them to pay part of the cost of keeping up this home, you may not count these amounts as furnished by you.

Give the lower part of this form to your employer; keep the top part for your records

Detach along this line

Form **W-5**

Department of the Treasury
Internal Revenue Service

Earned Income Credit Advance Payment Certificate

This Certificate Expires on December 31, 1979.

1979

Type or print your full name

Your social security number

Home address (number and street or rural route)

City or town, State, and ZIP code

Note: If you file Form W-5 with an employer to receive advance payments of the earned income credit for 1979, you must file Form 1040 or Form 1040A for 1979. If married, you must file a joint return.

- | | Yes | No |
|--|-----|----|
| 1 I expect to be eligible for the earned income credit for 1979, I have no other certificate in effect with any other current employer, and I choose to receive advance payment of the earned income credit. | | |
| 2 If you are not married, check "No"
If you are married, does your spouse have a certificate in effect for 1979 with any employer? | | |

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

Signature

Date

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

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

The main purpose in asking for this certificate is to pay the advance earned income credit. This information may also be given to the Department of Justice and other Federal agencies, as provided by law.

If you don't fill out a signed earned income credit advance payment certificate, you will not receive an advance payment. But if you are eligible and don't complete the form, you will still get the credit on your tax return.

Transmittal No. 123

Transmittal Date 8-6-XX

Draft(s) No(s) _____

STATE OF ILLINOIS

SALARY REFUND
REPORT TO THE COMPTROLLER

XXX-XX-XXXX XX-001 Jones, John F.
 SOCIAL SECURITY NO. PAYROLL CODE NAME OF EMPLOYEE (LAST, FIRST, MIDDLE)
SC1234567 7-18-XX 215 July 1-15, 19XX
 ORIGINAL WARRANT NO. ISSUE DATE VOUCHER NO. ORIGINAL PAY PERIOD
6-30-XX XXX-XXXXX-XXXX-XX-XX 1120 XX
 LAST DAY EMPLOYED ACCOUNTING CODE PAID FROM DETAIL OBJECT FISCAL YEAR

- DISTRIBUTION**
1. White-Returned to Comptroller
 2. Blue-Treasurer-Banking Division
 3. Buff-Treasurer-Warrant Division
 4. Pink-Returned to Agency
 5. Canary-Retained by Comptroller
 6. Green-To Department of Finance
 7. Goldenrod-Retained by Agency

ORIGINAL GROSS	\$ <u>100.00</u>		\$ _____	CODE _____
NET AMOUNT	\$ <u>105.00</u>		\$ _____	
FEDERAL TAX	\$ <u>10.00</u>		\$ _____	
FICA	\$ _____		\$ _____	CODE _____
BONDS	\$ _____		\$ _____	CODE _____
UNION DUES	\$ _____	CODE _____	\$ _____	CODE _____
CREDIT UNION	\$ _____	CODE _____	\$ _____	CODE _____
CHARITY	\$ _____	CODE _____	\$ _____	CODE _____
ASSOCIATION DUES	\$ _____	CODE _____	\$ _____	CODE _____
STATE TAX	\$ <u>5.00</u>	STATE CODE <u>01</u>	\$ <u>100.00</u>	GROSS TO BE CREDITED
RETIREMENT	\$ _____	CODE _____	Complete your agency's name	
MAINTENANCE	\$ _____		AGENCY NAME	
STATE LIFE DEDUCT	\$ _____	CODE _____	Complete your agency's division	
STATE HEALTH DEDUCT	\$ _____	CODE _____	DIVISION	
MISC. INSURANCE	\$ _____	CODE _____	Signature of authorized person	
MISC. INSURANCE	\$ _____	CODE _____	AUTHORIZED SIGNATURE	
MISC. INSURANCE	\$ _____	CODE _____	Date this transmittal signed	
ADVANCE EIC	\$ <u>(20.00)</u>	CODE _____	DATE	
	\$ _____	CODE _____	COMPTROLLER USE ONLY	

Operation Code	<input type="checkbox"/>	Adjustment Code	<input type="checkbox"/>
1. Total Amount of Refund		4. Date Received	
2. Appropriation Credited		5. Date Account Credited	
3. Quarter Credited		6. OARS4	Date

FOR COMPTROLLER USE ONLY

COMPTROLLER DEPOSIT ORDER
 TO THE TREASURER OF THE STATE OF ILLINOIS
 RECEIVED OF _____
 \$ _____

 COUNTERSIGNED-STATE TREASURER

ORDER NO. _____
 DATE _____
 FUND NAME _____

 FUND NUMBER _____

 COMPTROLLER, STATE OF ILLINOIS

SAMPLE LETTER

Office of the Comptroller
 Adjustments Section
 325 West Adams Street
 Springfield, Illinois 62706

Gentlemen:

Attached is salary warrant SC1234567 in the amount of \$105.00 payable to John F. Jones which must be re-written two for one because the advance payment of earned income credit exceeds the amounts withheld. Please re-write this warrant as follows:

<u>PAYEE</u>	<u>AMOUNT</u>
Treasurer State of Illinois	\$20.00
Fund XXX C/O Your Agency SC1234567 XXXXXXXXX*	\$85.00

Please return these warrants to (give person's name and address that should receive these warrants)

Very truly yours,

Authorized Person

* This line consists of the warrant number being re-written and the employee's social security number.