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**INFORMATIONAL CIRCULAR NO: 97-P-013**

**DATE:** December 16, 1996

**SUBJECT:** 1997 Form W-5, Earned Income Credit Advance Payment Certificate

**EFFECTIVE DATE:** January 1, 1997

**A & R CONTACT:** Payroll Services - (913) 296-3146

**APPROVAL:**

**SUMMARY:** New Form W-5 for Calendar Year 1997

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The Internal Revenue Service (IRS) has issued the 1997 Form W-5 for advance earned income credit (EIC) payments effective for all paychecks issued on or after January 1, 1997. A copy of the 1997 Form W-5 is attached and must be completed by the employee prior to receiving EIC payments.

Please refer to Informational Circular No. 97-P-011 dated December 6, 1996, for further instructions and details regarding the eligibility requirements and calculation of EIC in calendar year 1997.

SAM:JJM:LK

Attachment