2007

Information About Economic Stimulus Payments for Social Security, Veterans, and Other Beneficiaries



WHAT?

We are pleased to inform you that the United States Congress passed and President George W. Bush signed into law the Economic Stimulus Act of 2008, which provides for economic stimulus payments to be made to over 130 million American households. The payments will be made starting in May, 2008. But to receive a payment in 2008 you have to file a 2007 tax return.

WHO?

If you do not have to file a 2007 tax return for tax purposes, you still need to file a return in order to receive an economic stimulus payment. You are eligible for a payment if you have a total of \$3,000 or more in qualifying income. Qualifying income is—

- Earned income;
- Social security benefits (including social security disability payments);
- Certain railroad retirement benefits;
- Certain veterans' benefits; and
- Nontaxable combat pay.

If you qualify under this income test, you will receive a payment of \$300 (\$600 if married filing jointly). In addition, you will also receive an additional payment of \$300 for each qualifying child.

Once you have filed a 2007 tax return, you do not have to do anything more to receive your economic stimulus payment. The IRS will determine eligibility, figure the amount, and send you the payment.

HOW?

File a Form 1040A with only a few lines filled in to receive your economic stimulus payment. You may use the enclosed Form 1040A. You may also file electronically for free. Visit www.irs.gov and click on the free file icon.

WHEN?

You should file as soon as possible, but to be sure that you receive your stimulus payment in 2008, you must file Form 1040A with the IRS by October 15, 2008.

DO YOU NEED HELP?

If you need help filling out this form, you can receive assistance by:

- Going to www.irs.gov;
- Calling the IRS hotline at 1-866-234-2942; or
- Visiting one of the following organizations in your area—IRS Taxpayer Assistance Centers, Tax Counseling for the Elderly (TCE) sites, Low Income Taxpayer Clinics (LITC), or local Volunteer Income Tax Assistance (VITA) sites.



Tips for Completing Your Stimulus Return

If you are not required to file a 2007 tax return but want to receive an economic stimulus payment, you should fill out and file the enclosed Form 1040A, or if you have access to the internet, file on-line for free by going to www.irs. gov. You only have to fill in a few lines of information. Take a look at the sample Form 1040A (also enclosed) to see which lines need to be filled in.

Specific instructions for filling out your Form 1040A are as follows.

Top of the Form

Across the top of the form, write the words "Stimulus Payment."

Label

Fill in your name, address, and social security number in the spaces provided. Also, fill in your spouse's name and social security number if you are married.



You are not eligible for an economic stimulus payment if you do not have a valid social security number (SSN). Individual taxpayer identification numbers (ITINs) are not acceptable. To file as "married filing jointly," both spouses must have a valid SSN. If only one spouse has a valid SSN, that spouse should file as "single."

Filing Status

Check only the filing status that applies to you.

Married filing jointly. Check the box on line 2 if any of the following apply.

- You were married at the end of 2007, your spouse cannot be claimed as a dependent on someone else's tax return, and you and your spouse want to file this return jointly.
 - Your spouse died in 2007 and you did not remarry in 2007.
 - You were married at the end of 2007, but your spouse died before today.

Single. Check the box on line 1 if you are not filing as "married filing jointly."



You are not eligible for an economic stimulus payment if you can be claimed as a dependent on someone else's tax return.

Exemptions

Lines 6a and 6b. Check the box on line 6a, "Yourself," unless you can be claimed as a dependent on another person's return. Check the box on line 6b, "Spouse," if you checked the box on line 2 above and your spouse cannot be claimed as a dependent on another person's return. In the box to the right, enter the number of boxes you checked on lines 6a and 6b.

Line 6c. If a child under the age of 17 lived with you for more than half of 2007, you may have a "qualifying child." For more information and assistance in determining whether your child is a qualifying child, call 1-866-234-2942. If you have a qualifying child or children, fill in the child(ren)'s name, social security number, and relationship to you (or your spouse, if applicable) in the spaces provided. Also, remember to check the box in column (4). You should only list qualifying children on line 6c.



A child must have a valid social security number to be a qualifying child. Individual taxpayer identification numbers (ITINs) and adoption taxpayer identification numbers (ATINs) are not acceptable.

Income

Line 7. Enter the total of your wages, salaries, tips, etc. that you received in 2007. For most people, the amount to enter on this line (if any) should be shown in box 1 of their Form(s) W-2.

If you were self-employed or a partner, include the amount you would enter on Schedule SE, line 4, only if it is less than \$400.

If you didn't have any of this type of income in 2007, enter -0- on this line.

Line 14a. Enter the total of any payments you received in 2007 for veterans disability compensation, disability pension and survivor benefits, social security benefits, and the social security equivalent portion of the tier 1 railroad retirement benefits. Refer to Box 5 of Form SSA-1099 or Box 5 of Form RRB-1099 for the amount.



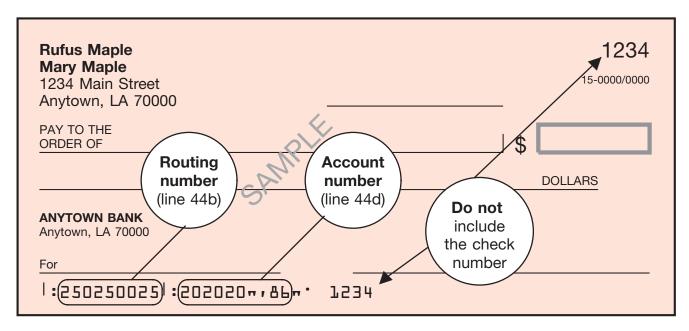
If you do not know the exact amount of these benefits, you may estimate the amount received by multiplying your monthly benefit by the number of months during 2007 you received the benefit. If the total is less than \$3,000, add any deductions for withheld taxes or Medicare premiums to the benefits received and then enter that amount on line 14a.

Line 40b. Enter your nontaxable combat pay. This amount is reported to you in box 12 of your Form(s) W-2 with code Q.

Refund

Lines 44b through 44d. If you want your economic stimulus payment directly deposited to your checking or savings account, complete lines 44b through 44d. You can find the information on one of your checks, as seen on the sample check below. Otherwise, we will send you a check.

Sample Check—Lines 44b Through 44d



Line 44b. The routing number must be nine digits. The first two digits must be 01 through 12 or 21 through 32. On the sample check above, the routing number is 250250025.

Line 44c. Check the appropriate box for the type of account. Do not check more than one box.

Line 44d. The account number can be up to 17 characters (both numbers and letters). Include hyphens but omit spaces and special symbols. Enter the number from left to right and leave any unused boxes blank. On the sample check above, the account number is 20202086. Do not include the check number.

Sign Here

Form 1040A is not considered a valid return unless you sign it. If you are filing a joint return, your spouse must also sign. Also, be sure to date your return. Enter your daytime phone number in the space provided.

Guardians. If you are signing the return as a guardian (other than a parent or spouse), notify the IRS using Form 56, Notice Concerning Fiduciary Relationship.

Mail Your Return

See page 4 for mailing information.

We have created an envelope for you to use with the correct IRS mailing address. To ensure proper processing of your stimulus return, we ask that you please use this envelope to mail your completed Form 1040A to the IRS. If you have misplaced your envelope, you can mail your Form 1040A to the address shown below that applies to you.

IF you live in	THEN use this address:
Alabama, Delaware, Florida, Georgia, North Carolina, Rhode Island, South Carolina, Virginia	Department of the Treasury Internal Revenue Service Center Atlanta, GA 39901-0099
District of Columbia, Maine, Maryland, Massachusetts, New Hampshire, New York, Vermont	Department of the Treasury Internal Revenue Service Center Andover, MA 05501-0099
Arkansas, Connecticut, Illinois, Indiana, Michigan, Missouri, New Jersey, Ohio, Pennsylvania, West Virginia	Department of the Treasury Internal Revenue Service Center Kansas City, MO 64999-0099
Alaska, Arizona, California, Colorado, Hawaii, Idaho, Iowa, Kansas, Minnesota, Montana, Nebraska, Nevada, New Mexico, North Dakota, Oklahoma, Oregon, South Dakota, Utah, Washington, Wisconsin, Wyoming	Department of the Treasury Internal Revenue Service Center Fresno, CA 93888-0099
Kentucky, Louisiana, Mississippi, Tennessee, Texas, APO, FPO, a foreign country, or any other location not previously listed	Department of the Treasury Internal Revenue Service Center Austin, TX 73301-0099

Write the words "Stimulus Payment" across the top of the form you file.

Form	Depart	ment of the Treasury—Internal Revenu	ue Service				
1040A	U.S	. Individual Income Ta	ax Return	2007	IRS Use Only-	—Do not write	e or staple in this space
Label	Your fire	st name and initial	Last name		`,	, O	MB No. 1545-0074
(See page 15.)						Your soc	ial security number
A B		Rufus	Maple			011	00 2222
l E l	If a join	t return, spouse's first name and initial	Last name			Spouse's	social security number
Use the		Mary	Maple			<i>O</i> 11	00 : 1111
IRS label.	Home a	address (number and street). If you have a P.	O. box, see page 15.		Apt. no.		must enter
please print R		1234 Main Street				A you	r SSN(s) above.
or type.	City, to	wn or post office, state, and ZIP code. If you	have a foreign address, see	page 15.		Checking	a box below will not
Presidential		Anytown, LA 70000				change yo	our tax or refund.
Election Campaign	Che	ck here if you, or your spouse if fi	ling jointly, want \$3 to	go to this fund	(see page 15)		You Spouse
Filing	1 🗆	Single					person). (See page 16
status	2	Married filing jointly (even if onl	ly one had income)				ut not your dependen
Check only	3 🗌	Married filing separately. Enter	spouse's SSN above a	and	his child's name		
one box.		full name here. ►		5 ☐ Qualify	/ing widow(er) w	ith depende	nt child (see page 17)
Exemptions	6a	☐ Yourself. If someone of	can claim you as a	a dependent,	do not chec	k)	Boxes
	_	box 6a.				}	checked on 6a and 6b
	b					<u>J</u>	No. of children
	C	Dependents:	(2) Dependent's soci	(3) Depend	uerics child	qualifying for child	on 6c who: • lived with
		W First was	security number	relationsr		redit (see	you
If more than six	\overline{II}	(1) First name Last name		you	ра	ige 18)	did not live
dependents, see page 18.						Ц	with you due to divorce or
see page 10.							separation
							(see page 19)
		<u> </u>					Dependents on 6c not
						<u> </u>	entered above
		vere self-employed or a partner	, include the amount	you would ente	r on Schedule	SE, line 4	Add normalisms
<u> </u>		t is less than \$400.					Add numbers on lines
	a	Total number of exemption	is ciaimed.				above ▶
Income	7	Magaa adariaa tina ata	Attach Form(s) M			7	
Attach		Wages, salaries, tips, etc.	Attach Form(s) w	-2.			
Form(s) W-2	90	Taxable interest. Attach S	obodulo 1 if roqui	rad		8a	
here. Also attach		Tax-exempt interest. Do r				<u>oa</u>	
Form(s)	9a					 9a	
1099-R if tax		Qualified dividends (see p		9b		Ja	
was withheld.	10	Capital gain distributions (<u> </u>	90		₁₀	
If you did not	11a		(000 page 22).	11h Tava	ble amount	10	
get a W-2, see	Ha	distributions. 11a			page 22).	11b	
page 21.	12a	Pensions and			ble amount	110	
Enclose, but do	124	annuities. 12a			page 23).	12b	
not attach, any payment.		124		(555)	<u> </u>	120	
cial security, tier 1	13	Unemployment compensa	ation and Alaska P	ermanent Fu	nd dividends	. 13	
road retirement,		Social security			ble amount	. 10	
d veterans		benefits. 14a			page 25).	14b	
npensation,			I	(555)	page _e):		
ability and death nefits	15	Add lines 7 through 14b (fa	r right column). Th	is is your tota	l income.	▶ 15	
Adjusted			,				
gross	16	Educator expenses (see p	age 25).	16			
<u> </u>	17	IRA deduction (see page 2	<u> </u>	17			
income	18	Student loan interest dedu					
		The state of the s		.,			
	19	Tuition and fees deduction	n. Attach Form 89	17. 19			
	20	Add lines 16 through 19.			nts.		
			, , , , , , , , , , , , , , , , , , ,	,			
	21	Subtract line 20 from line	15. This is your a	djusted gros	s income.	▶ 21	

Toy	22	Enter the amount from line 21 (adjusted gross income).	22
Tax,			
credits,	23a	Check ∫ ☐ You were born before January 2, 1943, ☐ Blind \ Total boxes	
and		if:	
payments	b	If you are married filing separately and your spouse itemizes	
Standard		deductions, see page 30 and check here ▶ 23b	
Deduction for—	24	Enter your standard deduction (see left margin).	24
People who	05	Subtract line 24 from line 22. If line 24 is more than line 22, enter -0	25
checked any	26	If line 22 is \$117,300 or less, multiply \$3,400 by the total number of exemption	
box on line 23a or 23b or		claimed on line 6d. If line 22 is over \$117,300, see the worksheet on page 32.	
who can be	27	Subtract line 26 from line 25. If line 26 is more than line 25, enter -0	
claimed as a dependent,		This is your taxable income .	▶ 27
see page 30.	28	Tax, including any alternative minimum tax (see page 30).	28
All others:	29	Credit for child and dependent care expenses.	
Single or		Attach Schedule 2. 29	
Married filing separately,	30	Credit for the elderly or the disabled. Attach	
\$5,350		Schedule 3.	
Married filing	31	Education credits. Attach Form 8863.	
jointly or Qualifying	32	Child tax credit (see page 35). Attach	
widow(er),		Form 8901 if required. 32	
\$10,700	33	Retirement savings contributions credit. Attach	
Head of		Form 8880. 33	
household, \$7,850	34	Add lines 29 through 33. These are your total credits.	34
	35	Subtract line 34 from line 28. If line 34 is more than line 28, enter -0	35
	36	Advance earned income credit payments from Form(s) W-2, box 9.	36
	37	Add lines 35 and 36. This is your total tax.	▶ 37
	38	Federal income tax withheld from Forms W-2 and 1099. 38	
	39	2007 estimated tax payments and amount	
If you have]	applied from 2006 return. 39	
a qualifying child, attach	40a	Earned income credit (EIC). 40a	
Schedule	b	Nontaxable combat pay election. 40b	
EIC.	41	Additional child tax credit. Attach Form 8812. 41	
	42	Add lines 38, 39, 40a, and 41. These are your total payments.	▶ 42
Refund	43	If line 42 is more than line 37, subtract line 37 from line 42.	
		This is the amount you overpaid.	43
Direct deposit?		Amount of line 43 you want refunded to you. If Form 8888 is attached, check here ▶	· 🗌 44a
See page 52	▶ b	Routing number	
and fill in		number	
44b, 44c, and 44d or	▶ d	Account	
Form 8888.		number Liliania in a second and	
	45	Amount of line 43 you want applied to your	
	40	2008 estimated tax. 45	
Amount	46	Amount you owe. Subtract line 42 from line 37. For details on how	16
you owe	47	to pay, see page 53. Estimated tax penalty (see page 53). 47	▶ 46
			as Complete the following N
Third party	,	Do you want to allow another person to discuss this return with the IRS (see page 54)?	es. Complete the following.
designee		Designee's Phone Persona no. ▶ () number	al identification
Sign		Juder penalties of perjury, I declare that I have examined this return and accompanying schedules and state	(
	ŀ	knowledge and belief, they are true, correct, and accurately list all amounts and sources of income I received d of preparer (other than the taxpayer) is based on all information of which the preparer has any knowledge.	luring the tax year. Declaration
here		/our signature Date Your occupation	Daytime phone number
Joint return? See page 15.			
Кеер а сору	3	Spouse's signature. If a joint return, both must sign. Date Spouse's occupation	, ,
for your records.			
	-	Preparer's Date Chack if	Preparer's SSN or PTIN
Paid	5	check if self-employed	
preparer's	Г	Firm's name (or EIN	!
use only)	vours if self-employed),	20 ()

1040A		U.S	. Individual Income Ta	ax Return	(99)	200	7 IRS U	se Only-	–Do	not writ	e or staple in this sp	oace.
Label (Your fire	st name and initial	Last name				,		С	MB No. 1545-0074	
(See page 15.)	니								Y	our soc	ial security number	r
	A B								_		<u> </u>	
Use the	E	If a join	t return, spouse's first name and initial	Last name					SI	ouse's	social security numl	oer
IRS label.	н	Home a	address (number and street). If you have a P.0	O hox see page 1!	5		An	t. no.	_		1 1	
Otherwise,	E R	TIOTHE C	idaloss (namber and street). If you have a ris	o. box, occ page in	J.		Αρ	t. 110.			ı must enter r SSN(s) above. 🛭	
please print or type.	Ë	City, to	wn or post office, state, and ZIP code. If you	have a foreign add	ress, see pag	e 15.			Ch		a box below will n	ot.
Presidential											our tax or refund.	Οί
Election Campai	gn 🕽	► Che	ck here if you, or your spouse if fil	ling jointly, war	nt \$3 to go	to this	fund (see pag	ge 15)			You 🗌 Spou	se
Filing		1 🛚	Single								person). (See page	
status		2	Married filing jointly (even if only	•	,						ut not your depend	dent,
Check only one box.		3 ∟	Married filing separately. Enter	spouse's SSN	above and	<i></i>	enter this child				nt child (see page	17\
		60	full name here. ►	an alaim va			, ,	. ,		spende	Boxes	17)
Exemption	S	6a		an ciaim yo	u as a c	iepend	ient, do no	L Chec	K	}	checked on 6a and 6b	
		b								J	No. of children	
		С	Dependents:	(O) Depende	at'a aasial	(3) [Dependent's	(4) √if		, ,	on 6c who:	
			(4) First name Last name	(2) Depender security n	I	rela	tionship to	child tax ci			lived with you	
If more than six			(1) First name Last name				you	pa	ge 1	8)	• did not live	
dependents, see page 18.									\vdash		with you due to divorce or	
				!					H		separation (see page 19)	
									H		Dependents	
											on 6c not entered above	
											cincica above	
		_									Add numbers on lines	
_		d	Total number of exemption	is claimed.							above ▶	
Income		7	Wagos calarios tipo eta	Attach Forn	o(c) \/\ 2					7		
Attach			Wages, salaries, tips, etc.	Allacii Foii	II(S) VV-Z							
Form(s) W-2 here. Also		8a	Taxable interest. Attach So	chedule 1 if	required	d.				8a		
attach			Tax-exempt interest. Do n			8b						
Form(s)		9a	Ordinary dividends. Attach		f require					9a		
1099-R if tax was withheld.			Qualified dividends (see pa	<u> </u>	-,	9b				_		
		10	Capital gain distributions (see page 22	2).	441	-			10		
If you did not get a W-2, see		11a	distributions. 11a				Taxable am (see page 2			11b		
page 21.		12a	Pensions and				Taxable am			110		
Enclose, but do			annuities. 12a				(see page 2			12b		
not attach, any payment.												
		13	Unemployment compensation	tion and Ala	ska Per	maner	nt Fund divi	dends		13		
		14a	Social security			14b	Taxable am					
			benefits. 14a				(see page 2	25).		14b		
		15	Add lines 7 through 14b (far	r riaht colum	n) This	is vour	total incon	ne.	•	15		
Adjusted			- Add miles i amedgii i ie (iai	i rigiti dolaii	,	io your	1010111		_	10		
gross		16	Educator expenses (see pa	age 25).		16						
income		17	IRA deduction (see page 27).							_		
		18	Student loan interest dedu	iction (see p	page 29)	. 18				-		
		40	Tables as 1 for a 1 for 2		001	10						
		19	Tuition and fees deduction				tmonto			- 00		ı
		20	Add lines 16 through 19. 7	mese are yo	our total	aujus	unents.			20		
		21	Subtract line 20 from line	15. This is v	our adj u	usted	gross inco	me.		21		
				,			-					

Department of the Treasury-Internal Revenue Service

Form

to pay, see page 53. Estimated tax penalty (see page 53). Third party designee Do you want to allow another person to discuss this return with the IRS (see page 54)? Yes. Complete the following. Nessignee's phone number (PIN) Designee's personal identification number (PIN) Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and accurately list all amounts and sources of income I received during the tax year. Declaration of preparer (other than the taxpayer) is based on all information of which the preparer has any knowledge. Your signature Paid Preparer's Spouse's signature. If a joint return, both must sign. Date Check if self-employed preparer's signature Firm's name (or	Form 1040A	(2007				Р	age 2	
Credits and payments Sandard Spouse was born before January 2, 1943, Blind Total boxes Sandard Spouse was born before January 2, 1943, Blind Andexide Sandard Should be Sandard Sand	Tax.	22	Enter the amount from line 21 (adjusted gross income).		2	22		
payments Samdard Samd	•				\neg			
Description	•	23a		00-				
Sendand deductions, see page 30 and check here Popule with or		L		23a L	_			
Deductions of form form form form form form form f		D		22h	П			
• People who checked any box on line 26. If line 24 is more than line 22, enter -0. 25 checked any box on line 36. If line 26 is stift,300 or less, mutiply 34,000 by the total number of exemptions claimed on line 8d. If line 26 is more than line 25, enter -0. 25 claimed as a dependent see page 30. 28 claimed as a dependent see page 30. 28 credit for child and dependent care expenses. Attach Schedule 2. 29 Credit for child and dependent care expenses. Attach Schedule 2. 29 Credit for the elderly or the disabled. Attach Schedule 3. 30 Credit for the elderly or the disabled. Attach Schedule 3. 30 Credit for the elderly or the disabled. Attach Schedule 3. 31 Education credits. Attach Form 8863. 31 Education credits. Attach Form 8861. 33. 34 Add lines 29 through 33. These are your total credits. 34 Add lines 29 through 33. These are your total credits. 35 Subtract line 34 from line 28. If line 34 is more than line 28, enter -0. 35 Advance earned income credit payments from Form(s) W-2, box 9. 36 Advance earned income credit payments from Form(s) W-2, box 9. 36 Advance earned income credit payments from Form(s) W-2, box 9. 36 Advance earned income credit payments from Form(s) W-2, box 9. 36 Advance earned income credit payments from Form(s) W-2, box 9. 36 Advance earned income credit payments from Form(s) W-2, box 9. 36 Advance earned income credit payments from Form(s) W-2, box 9. 36 Advance earned income credit payments from Form(s) W-2, box 9. 36 Advance earned income credit payments from Form(s) W-2, box 9. 36 Advance earned income credit payments from Form(s) W-2, box 9. 36 Advance earned income credit payments from Form(s) W-2, box 9. 36 Advance earned income credit payments from Form(s) W-2, box 9. 36 Advance earned income credit payments from Form(s) W-2, box 9. 36 Advance earned income credit payments from Form(s) W-2, box 9. 36 Advance earned income credit payments from Form(s) W-2, box 9. 36 Advance earned income credit payments from Form(s) W-2, box 9. 36 Advance earned income credit payments from Form(s	Deduction	2/	. •	23D I	느,	24	1	
Selection Color				-N-			+	
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