SENIORS TAX REBATE NOTICE

CONGRESSWOMAN

Corrine Brown

THIRD CONGRESSIONAL DISTRICT — FLORIDA

Recovery Rebates and Economic Stimulus Act

Don't Miss Out on Your Tax Rebate. File TODAY!

2007 Tax Year

Dear Friend,

By now you have heard a lot of information on the news and by word of mouth regarding the Economic Stimulus Package. I understand that the cost of gas, healthcare and food has risen at an alarming rate putting undue strain on your fixed income. In response, the Congress, together with the White House, has authorized a tax rebate that will put money back to your pocket an help defray those costs and stimulate the slowing economy.

Qualifying seniors will receive ***between $300 and $600****. Those who file a joint return may receive* ***up to $1,200****. The rebate checks are generated based on qualifying income. If you are not obligated to file taxes; for example, if you are no longer in the workforce or do not have tax obligation,* ***you will be required to file a return to receive your rebate check****. Enclosed, I have provided information regarding the steps you must follow, a sample form, and important numbers to call for assistance with this process.*

Recovery rebates will be in the hands of 130 million Americans, starting in May. I want YOU to be in that number. Return your form to the IRS as soon as possible. For those who do not normally file taxes, the deadline has been extended to ***October 15, 2008****. Do not be left out!*

Sincerely,

Corrine Brown
Member of Congress

District Offices to Serve You

Washington, D.C.
2336 Rayburn HOB
Washington, DC 20515
(202) 225-0123
(202) 225-2256 FAX

Jacksonville
101 East Union St., Suite 202
Jacksonville, FL 32202
904-354-1652
904-354-2721 FAX

Orlando
219 Lime Avenue
Orlando, FL 32805
407-872-0656
407-872-5763 FAX

Please visit us at our website:
www.house.gov/corrinebrown/

Gainesville
352-376-6476

Frequently Asked Questions

WARNING: Identity thieves are already pushing scams involving the stimulus payments. The IRS does not make house calls. Do not give out any of your personal information over the phone or to someone that comes to your door.

What is the recovery rebate?

The recovery rebate is a tax credit for the 2008 income tax year. The payment is issued now with the intention of stimulating the economy.

Am I eligible for a stimulus check?

You are eligible if you have filed a 2007 tax return or have earned income, social security income, railroad retirement benefits or veteran's disability benefits of more than $3,000. The credit phases out for those taxpayers with an adjusted gross income of $75,000 ($150,000 for a joint return) or more. If you are claimed as a dependent on someone else's return, such as your parents, you are not eligible.

What do I need to file to get a stimulus check?

Most taxpayers simply will need to file a 2007 income tax return. There is no additional form needed, the IRS will automatically send it to you.

I normally don't need to file a tax return. How do I know if I am eligible to receive a rebate check?

If you do not normally file a tax return, for example, you are a low-income worker, receive Social Security, veteran or survivor benefits from the Department of Veteran's Affairs, you may be eligible to receive a payment if you had at least $3000 of qualifying income.

How do I find out more about how to file a tax return?

More information is available in **IRS Fact Sheet 2008-16**. If you qualify, all you need to do is fill out Form 1040A in a few places.

When is the deadline to file the Form 1040A?

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.

When will I receive my rebate?

The Treasury Department expects to begin issuing checks starting in May to more than 130 million households. They will be issued over a period of months through the spring and early summer.

What will be the amount of my recovery rebate?

Qualifying seniors, low-income worker, veteran and survivor benefit recipients, as well as, railroad benefit recipients, will receive **between $300 and $600.** Those who file a joint return may receive **up to $1,200**. The IRS has a calculator on its website for taxpayers to use to calculate the amount of their rebate.

Is the stimulus check taxable?

No. This amount will not be included in your 2008 gross income. The stimulus check is an advance payment of an additional, new tax credit related to your 2008 income tax return.

How can I get more information?

The IRS will mail two informational notices to taxpayers advising them of the stimulus check. The IRS website (www.irs.gov) also has information on the economic stimulus check. You can also call the IRS at **1-866-234-2942**.

Please see pages 3 and 4 for sample forms.

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

Form **1040A** Department of the Treasury—Internal Revenue Service

U.S. Individual Income Tax Return 2007

IRS Use Only—Do not write or staple in this space.

OMB No. 1545-0074

Label (See page 15.)

Use the IRS label. Otherwise, please print or type.

LABEL HERE

Your first name and initial	Last name	Your social security number
Rufus	Maple	011 00 2222
If a joint return, spouse's first name and initial	Last name	Spouse's social security number
Mary	Maple	011 00 1111
Home address (number and street). If you have a P.O. box, see page 15.	Apt. no.	▲ You **must** enter your SSN(s) above. ▲
1234 Main Street		
City, town or post office, state, and ZIP code. If you have a foreign address, see page 15.		Checking a box below will not change your tax or refund.
Anytown, LA 70000		

Presidential Election Campaign ▶ Check here if you, or your spouse if filing jointly, want $3 to go to this fund (see page 15) ▶ ☐ **You** ☐ **Spouse**

Filing status Check only one box.

1 ☐ Single
2 ☐ Married filing jointly (even if only one had income)
3 ☐ Married filing separately. Enter spouse's SSN above and full name here. ▶
4 ☐ Head of household (with qualifying person). (See page 16.) If the qualifying person is a child but not your dependent, enter this child's name here. ▶
5 ☐ Qualifying widow(er) with dependent child (see page 17)

Exemptions

6a ☐ **Yourself.** If someone can claim you as a dependent, **do not** check box 6a.

b ☐ **Spouse**

Boxes checked on 6a and 6b

c **Dependents:**

If more than six dependents, see page 18.

(1) First name Last name	(2) Dependent's social security number	(3) Dependent's relationship to you	(4) √ if qualifying child for child tax credit (see page 18)
			☐
			☐
			☐
			☐
			☐
			☐

No. of children on 6c who:
- lived with you
- did not live with you due to divorce or separation (see page 19)

Dependents on 6c not entered above

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.

d Total number of exemptions claimed.

Add numbers on lines above ▶

Income

Attach Form(s) W-2 here. Also attach Form(s) 1099-R if tax was withheld.

If you did not get a W-2, see page 21.

Enclose, but do not attach, any payment.

Social security, tier 1 railroad retirement, and veterans compensation, disability and death benefits

7 Wages, salaries, tips, etc. Attach Form(s) W-2. — 7
8a **Taxable** interest. Attach Schedule 1 if required. — 8a
b **Tax-exempt** interest. **Do not** include on line 8a. — 8b
9a Ordinary dividends. Attach Schedule 1 if required. — 9a
b Qualified dividends (see page 22). — 9b
10 Capital gain distributions (see page 22). — 10
11a IRA distributions. 11a — 11b Taxable amount (see page 22). 11b
12a Pensions and annuities. 12a — 12b Taxable amount (see page 23). 12b
13 Unemployment compensation and Alaska Permanent Fund dividends. — 13
14a Social security benefits. 14a — 14b Taxable amount (see page 25). 14b
15 Add lines 7 through 14b (far right column). This is your **total income.** ▶ 15

Adjusted gross income

16 Educator expenses (see page 25). — 16
17 IRA deduction (see page 27). — 17
18 Student loan interest deduction (see page 29). — 18
19 Tuition and fees deduction. Attach Form 8917. — 19
20 Add lines 16 through 19. These are your **total adjustments.** — 20
21 Subtract line 20 from line 15. This is your **adjusted gross income.** ▶ 21

EXAMPLE ONLY DO NOT FILE

Tax, credits, and payments

Standard Deduction for—
- People who checked any box on line 23a or 23b **or** who can be claimed as a dependent, see page 30.
- All others:

Single or Married filing separately, $5,350

Married filing jointly or Qualifying widow(er), $10,700

Head of household, $7,850

22 Enter the amount from line 21 (adjusted gross income). 22

23a Check if: { ☐ **You** were born before January 2, 1943, ☐ Blind / ☐ **Spouse** was born before January 2, 1943, ☐ Blind } **Total boxes checked** ▶ 23a ☐

b If you are married filing separately and your spouse itemizes deductions, see page 30 and check here ▶ 23b ☐

24 Enter your **standard deduction** (see left margin). 24

25 Subtract line 24 from line 22. If line 24 is more than line 22, enter -0-. 25

26 If line 22 is $117,300 or less, multiply $3,400 by the total number of exemptions claimed on line 6d. If line 22 is over $117,300, see the worksheet on page 32. 26

27 Subtract line 26 from line 25. If line 26 is more than line 25, enter -0-. This is your **taxable income.** ▶ 27

28 **Tax,** including any alternative minimum tax (see page 30). 28

29 Credit for child and dependent care expenses. Attach Schedule 2. 29

30 Credit for the elderly or the disabled. Attach Schedule 3. 30

31 Education credits. Attach Form 8863. 31

32 Child tax credit (see page 35). Attach Form 8901 if required. 32

33 Retirement savings contributions credit. Attach Form 8880. 33

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 applied from 2006 return. 39

If you have a qualifying child, attach Schedule EIC.

40a **Earned income credit (EIC).** 40a

b Nontaxable combat pay election. 40b

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? See page 52 and fill in 44b, 44c, and 44d or Form 8888.

44a Amount of line 43 you want **refunded to you.** If Form 8888 is attached, check here ▶ ☐ 44a

▶ b Routing number ☐☐☐☐☐☐☐☐☐ ▶ **c** Type: ☐ Checking ☐ Savings

▶ d Account number ☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐

45 Amount of line 43 you want **applied to your 2008 estimated tax.** 45

Amount you owe

46 **Amount you owe.** Subtract line 42 from line 37. For details on how to pay, see page 53. ▶ 46

47 Estimated tax penalty (see page 53). 47

Third party designee

Do you want to allow another person to discuss this return with the IRS (see page 54)? ☐ **Yes.** Complete the following. ☐ **No**

Designee's name ▶ Phone no. ▶ ( ) Personal identification number (PIN) ▶ ☐☐☐☐☐

Sign here

Joint return? See page 15.

Keep a copy for your records.

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	Date	Your occupation	Daytime phone number ( )
Spouse's signature. If a joint return, **both** must sign.	Date	Spouse's occupation	

Paid preparer's use only

Preparer's signature ▶	Date	Check if self-employed ☐	Preparer's SSN or PTIN
Firm's name (or yours if self-employed), address, and ZIP code ▶		EIN	
		Phone no. ( )	

Congress of the United States
House of Representatives
Washington, D.C. 20515

Official Business

Corrine Brown

M.C.
PRSRT STD

SENIORS TAX REBATE
INFORMATION
ENCLOSED

CONGRESSWOMAN
Corrine Brown

This mailing was prepared, published and mailed at taxpayer expense.