

VOID  CORRECTED

PAYER'S name, street address, city, state, ZIP code, and telephone no. <b>NATIONAL INSTITUTES OF HEALTH DIV. EXTRAMURAL FINANCIAL SVCS. OFH BUILDING 31, ROOM B1B06 BETHESDA, MD 20892 PHONE INQUIRIES: 301-496-5635 ✓</b>		1 Unemployment compensation \$	<b>OMB No. 1545-0120</b>  <b>200</b>  <b>Certain Government Payments</b>  <b>Form 1099-G</b>
PAYER'S federal identification number <b>52-0599027</b>	RECIPIENT'S identification number	2 State or local income tax refunds, credits, or offsets \$	
RECIPIENT'S name, street address (including apt. no.), city, state, and ZIP code		3 Box 2 amount is for tax year	4 Federal income tax withheld \$
Account number (see instructions)		5 ATAA payments \$	6 Taxable grants \$ <b>30,183.00</b>
		7 Agriculture payments \$	8 Check if box 2 is trade or business income <input type="checkbox"/>

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Form 1099-G

Department of the Treasury - Internal Revenue Service

**Label** (See instructions.)  
**Use the IRS label.** Otherwise, please print or type.  
**Presidential Election Campaign**

For the year Jan 1 - Dec 31, 2007, or other tax year beginning , 2007, ending , 20

Your first name MI Last name  
**New Irta**

Your social security number  
**123-45-6789**

If a joint return, spouse's first name MI Last name  
 Spouse's social security number

Home address (number and street). If you have a P.O. box, see instructions. Apartment no.  
**1234 One Street**

You must enter your social security number(s) above. ▲

City, town or post office. If you have a foreign address, see instructions. State ZIP code  
**Bethesda MD 20892**

Checking a box below will not change your tax or refund.  
 You  Spouse

Check here if you, or your spouse if filing jointly, want \$3 to go to this fund? (see instructions)

**Filing Status**

1  Single  
 2  Married filing jointly (even if only one had income)  
 3  Married filing separately. Enter spouse's SSN above & full name here . . .  
 4  Head of household (with qualifying person). (See instructions.) 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 instructions)

Check only one box.

**Exemptions**

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

**c Dependents:**

(1) First name	Last name	(2) Dependent's social security number	(3) Dependent's relationship to you	(4) <input checked="" type="checkbox"/> if qualifying child for child tax credit (see instrs)
				<input type="checkbox"/>
				<input type="checkbox"/>
				<input type="checkbox"/>
				<input type="checkbox"/>

No. of children on 6c who:  
 • lived with you . . . . .  
 • did not live with you due to divorce or separation (see instrs) . . . . .  
 Dependents on 6c not entered above . . . . .  
 Add numbers on lines above . . . . . **1**

d Total number of exemptions claimed . . . . . **1**

**Income**

7 Wages, salaries, tips, etc. Attach Form(s) W-2 . . . . . **7**

8a Taxable interest. Attach Schedule B if required . . . . . **8a**

b Tax-exempt interest. Do not include on line 8a . . . . . **8b**

9a Ordinary dividends. Attach Schedule B if required . . . . . **9a**

b Qualified dividends (see instrs) . . . . . **9b**

10 Taxable refunds, credits, or offsets of state and local income taxes (see instructions) . . . . . **10**

11 Alimony received . . . . . **11**

12 Business income or (loss). Attach Schedule C or C-EZ . . . . . **12**

13 Capital gain or (loss). Att Sch D if reqd. If not reqd, ck here . . . . . **13**

14 Other gains or (losses). Attach Form 4797 . . . . . **14**

15a IRA distributions . . . . . **15a** b Taxable amount (see instrs) . . . . . **15b**

16a Pensions and annuities . . . . . **16a** b Taxable amount (see instrs) . . . . . **16b**

17 Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E . . . . . **17**

18 Farm income or (loss). Attach Schedule F . . . . . **18**

19 Unemployment compensation . . . . . **19**

20a Social security benefits . . . . . **20a** b Taxable amount (see instrs) . . . . . **20b**

21 Other income **Award NIH (1099G)** . . . . . **21** **30,183.**

22 Add the amounts in the far right column for lines 7 through 21. This is your **total income** . . . . . **22** **30,183.**

**Adjusted Gross Income**

23 Educator expenses (see instructions) . . . . . **23**

24 Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ . . . . . **24**

25 Health savings account deduction. Attach Form 8889 . . . . . **25**

26 Moving expenses. Attach Form 3903 . . . . . **26**

27 One-half of self-employment tax. Attach Schedule SE . . . . . **27**

28 Self-employed SEP, SIMPLE, and qualified plans . . . . . **28**

29 Self-employed health insurance deduction (see instructions) . . . . . **29**

30 Penalty on early withdrawal of savings . . . . . **30**

31a Alimony paid b Recipient's SSN . . . . . **31a**

32 IRA deduction (see instructions) . . . . . **32**

33 Student loan interest deduction (see instructions) . . . . . **33**

34 Tuition and fees deduction. Attach Form 8917 . . . . . **34**

35 Domestic production activities deduction. Attach Form 8903 . . . . . **35**

36 Add lines 23 - 31a and 32 - 35 . . . . . **36**

37 Subtract line 36 from line 22. This is your **adjusted gross income** . . . . . **37** **30,183.**

Tax and Credits

Standard Deduction for -

• People who checked any box on line 39a or 39b or who can be claimed as a dependent, see instructions.

• All others: Single or Married filing separately, \$5,350

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

Head of household, \$7,850

Table with 3 columns: Line number, Description, and Amount. Includes lines 38-57 for Tax and Credits.

Other Taxes

Table with 3 columns: Line number, Description, and Amount. Includes lines 58-63 for Other Taxes.

Payments

If you have a qualifying child, attach Schedule EIC.

Table with 3 columns: Line number, Description, and Amount. Includes lines 64-72 for Payments.

Refund

Direct deposit? See instructions and fill in 74b, 74c, and 74d or Form 8888.

Table with 3 columns: Line number, Description, and Amount. Includes lines 73-75 for Refund.

Amount You Owe

Table with 3 columns: Line number, Description, and Amount. Includes lines 76-77 for Amount You Owe.

Third Party Designee

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

Sign Here

Joint return? See instructions. 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 complete.

Paid Preparer's Use Only

Preparer's signature: Edward Everitt CPA, 8515 Irvington Ave, Bethesda, MD 20817. Date: 01/28/2008. Check if self-employed: [X]. Preparer's SSN or PTIN: [ ]



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# IRTA TAX INFORMATION FOR THE 2003 and 2004 TAX YEARS

**INFOBANK**

Useful Links

Survival Guide

Campus Maps

International Fellows

Groups

IRTA Taxes

Health Insurance

Institutes

Hispanic Group

Representatives

All IRTAs should have received their Form 1099G from NIH, stating what was paid to them in 2003. If you have not received your 1099G by February 16, 2004 or if your mailing address has changed in the past year and you did not submit a Change of Address Form please call NIH/OFM, 6-5635 to have your 1099G sent to you.

The IRTA stipend is considered a taxable grant award by the Internal Revenue Service (IRS) and **MUST** be reported. NIH sends copies of Form 1099G to the IRS, and the IRS **does** check.

IRTA's should file tax Form 1040 -- **not** Form 1040A or Form 1040EZ. Public libraries and post offices should have 1040 forms. Forms can also be downloaded from these sites:

**Federal tax forms:**

IRS- Internal Revenue Service

**State tax forms (listed are the states where NIH fellows generally live):**

- Arizona: (602) 255-3381
- District of Columbia: (202) 727-4829
- Maryland: (301) 949-6030
- Montana: (406) 444-6900
- North Carolina: (877) 252-3052
- Virginia: (804) 367-8031

**Other sources:**

H&R BLOCK

TurboTax- free for IRTAs who qualify based on income



## Internal Revenue Service

United States Department of the Treasury

### Forms and Publications



Welcome to the forms and publications resource page, the official source of IRS tax products. The links below provide methods to access and acquire both electronic and print media. Additionally, the **Search** function above provides basic and advanced search capabilities for published products available on IRS.gov.

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#### Important Changes:

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- [Highlights of Recent Tax Changes](#)

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6  
2008

# Form 1040-ES

## Estimated Tax for Individuals

### Purpose of This Package

Use this package to figure and pay your estimated tax. If you are not required to make estimated tax payments for 2008, you can discard this package.

Estimated tax is the method used to pay tax on income that is not subject to withholding (for example, earnings from self-employment, interest, dividends, rents, alimony, etc.). In addition, if you do not elect voluntary withholding, you should make estimated tax payments on other taxable income, such as unemployment compensation and the taxable part of your social security benefits. See the 2007 instructions for your tax return for details on income that is taxable.

The estimated tax worksheet on page 4 will help you figure the correct amount to pay. If you are paying by check or money order, use the estimated tax payment vouchers in this package to ensure your estimated tax payments are credited correctly to your account. Use the Record of Estimated Tax Payments on page 6 to keep track of the payments you have made and the due dates and amounts of your remaining payments.

**Change of address.** File these payment vouchers using your current address. If this is a new mailing address, file Form 8822, Change of Address, to update your record.

**Preprinted vouchers.** Because you are making estimated tax payments for 2008, estimated tax payment vouchers for 2009 will be sent to you preprinted with your name, address, and social security number, along with return envelopes and a copy of the instructions.

**TIP** If you do not want to receive the vouchers and envelopes, simply begin making your estimated tax payments electronically or file your return electronically.

### Who Must Make Estimated Tax Payments

The estimated tax rules apply to:

- U.S. citizens and resident aliens,
- Residents of Puerto Rico, the U.S. Virgin Islands, Guam, the Commonwealth of the Northern Mariana Islands, and American Samoa, and
- Nonresident aliens (use Form 1040-ES (NR)).

**General rule.** In most cases, you must make estimated tax payments if you expect to owe at least \$1,000 in tax for 2008 (after subtracting your withholding and credits) and you expect your withholding and credits to be less than the smaller of:

1. 90% of the tax shown on your 2008 tax return, or

2. 100% of the tax shown on your 2007 tax return (but see *Higher income taxpayers* below).

However, if you did not file a 2007 tax return or if your 2007 return did not cover 12 months, item (2) above does not apply.

**Exception.** You do not have to pay estimated tax for 2008 if you were a U.S. citizen or resident alien for all of 2007 and you had no tax liability for the full 12-month 2007 tax year. You had no tax liability for 2007 if your total tax was zero or you did not have to file an income tax return.

**Special rules.** There are special rules for farmers, fishermen, certain household employers, and certain higher income taxpayers.

**Farmers and fishermen.** If at least two-thirds of your gross income for 2007 or 2008 is from farming or fishing, substitute 66% for 90% in (1) under *General rule*, earlier.

**Household employers.** When estimating the tax on your 2008 tax return, include your household employment taxes if either of the following applies.

- You will have federal income tax withheld from wages, pensions, annuities, gambling winnings, or other income.
- You would be required to make estimated tax payments to avoid a penalty even if you did not include household employment taxes when figuring your estimated tax.

**Higher income taxpayers.** If your adjusted gross income for 2007 was more than \$150,000 (\$75,000 if your filing status for 2008 is married filing separately), substitute 110% for 100% in (2) under *General rule*, above. This rule does not apply to farmers or fishermen.

**Increase your withholding.** If you also receive salaries and wages, you may be able to avoid having to make estimated tax payments on your other income by asking your employer to take more tax out of your earnings. To do this, file a new Form W-4, Employee's Withholding Allowance Certificate, with your employer.

Generally, if you receive a pension or annuity you can use Form W-4P, Withholding Certificate for Pension or Annuity Payments, to start or change your withholding from these payments.

You can also choose to have federal income tax withheld from certain government payments. For details, see Form W-4V, Voluntary Withholding Request.

### Additional Information You May Need

You can find most of the information you will need in Pub. 505, Tax Withholding and Estimated Tax.

Other available information:

- Pub. 553, Highlights of 2007 Tax Changes.
- Instructions for the 2007 Form 1040 or 1040A.
- What's Hot. Go to [www.irs.gov](http://www.irs.gov), click on *More Forms and Publications*, and then on *What's Hot in forms and publications*.

For details on how to get forms and publications, see page 82 of the instructions for Form 1040 or page 73 of the Form 1040A instructions.

If you have tax questions, call 1-800-829-1040 for assistance. For TTY/TDD help, call 1-800-829-4059.

### What's New

Use your 2007 tax return as a guide in figuring your 2008 estimated tax, but be sure to consider the following changes. For more information on these changes and other changes that may affect your 2008 estimated tax, see Pub. 553.

**Forgiveness of mortgage debt.** A law was just passed that may allow you to exclude from income part or all of the mortgage debt forgiven on your principal residence. This applies for debt forgiven in 2007 through 2009. See Pub. 553 for more details.

**Volunteer firefighters and emergency medical responders.** Certain qualified payments and other State and local tax benefits are not included in taxable income. For more information, see Pub. 553.

**Special rule for sales of principal residences by surviving spouses.** A surviving spouse who sells his or her principal residence within 2 years after the spouse's date of death may be allowed to exclude up to \$500,000 of qualified gain instead of \$250,000. See Pub. 553 for more information.

**Standard deduction.** If you do not itemize your deductions, you can take the 2008 standard deduction listed below for your filing status.

IF your 2008 filing status is...	THEN your standard deduction is...
Married filing jointly or Qualifying widow(er)	\$10,900
Head of household	\$8,000
Single or Married filing separately	\$5,450

However, if you can be claimed as a dependent on another person's 2008 return, your standard deduction is the greater of:

- \$900, or

2008 Estimated Tax Worksheet

Keep for Your Records



1	Adjusted gross income you expect in 2008 (see instructions below)	1			✓
2	<ul style="list-style-type: none"> <li>If you plan to itemize deductions, enter the estimated total of your itemized deductions.</li> </ul> <p><b>Caution:</b> If line 1 above is over \$159,950 (\$79,975 if married filing separately), your deduction may be reduced. See Pub. 505 for details.</p> <ul style="list-style-type: none"> <li>If you do not plan to itemize deductions, enter your standard deduction from page 1.</li> </ul>	2			✓
3	Subtract line 2 from line 1	3			
4	Exemptions. Multiply \$3,500 by the number of personal exemptions. <b>Caution:</b> See Pub. 505 to figure the amount to enter if line 1 above is over: \$239,950 if married filing jointly or qualifying widow(er); \$199,950 if head of household; \$159,950 if single; or \$119,975 if married filing separately	4			✓
5	Subtract line 4 from line 3	5			
6	<b>Tax.</b> Figure your tax on the amount on line 5 by using the 2008 Tax Rate Schedules on page 5. <b>Caution:</b> If you will have qualified dividends or a net capital gain, or expect to claim the foreign earned income exclusion or housing exclusion, see Pub. 505 to figure the tax	6			✓
7	Alternative minimum tax from Form 6251	7			
8	Add lines 6 and 7. Add to this amount any other taxes you expect to include in the total on Form 1040, line 44, or Form 1040A, line 28	8			
9	Credits (see instructions below). Do not include any income tax withholding on this line	9			
10	Subtract line 9 from line 8. If zero or less, enter -0-	10			
11	Self-employment tax (see instructions below). Estimate of 2008 net earnings from self-employment \$_____ ; if \$102,000 or less, multiply the amount by 15.3%; if more than \$102,000, multiply the amount by 2.9%, add \$12,648 to the result, and enter the total. <b>Caution:</b> If you also have wages subject to social security tax, see Pub. 505 to figure the amount to enter	11			
12	Other taxes (see instructions below)	12			
13a	Add lines 10 through 12	13a			
b	Earned income credit, additional child tax credit, and credits from Forms 4136, 8801 (line 27), and 8885	13b			
c	<b>Total 2008 estimated tax.</b> Subtract line 13b from line 13a. If zero or less, enter -0-	13c			
14a	Multiply line 13c by 90% (66% % for farmers and fishermen)	14a			
b	Enter the tax shown on your 2007 tax return (110% of that amount if you are not a farmer or fisherman and the adjusted gross income shown on that return is more than \$150,000 or, if married filing separately for 2008, more than \$75,000)	14b			
c	<b>Required annual payment to avoid a penalty.</b> Enter the smaller of line 14a or 14b	14c			
	<b>Caution:</b> Generally, if you do not prepay (through income tax withholding and estimated tax payments) at least the amount on line 14c, you may owe a penalty for not paying enough estimated tax. To avoid a penalty, make sure your estimate on line 13c is as accurate as possible. Even if you pay the required annual payment, you may still owe tax when you file your return. If you prefer, you can pay the amount shown on line 13c. For details, see Pub. 505.				
15	Income tax withheld and estimated to be withheld during 2008 (including income tax withholding on pensions, annuities, certain deferred income, etc.)	15			
16a	Subtract line 15 from line 14c	16a			
	Is the result zero or less?				
	<input type="checkbox"/> Yes. Stop here. You are not required to make estimated tax payments.				
	<input type="checkbox"/> No. Go to line 16b.				
b	Subtract line 15 from line 13c	16b		✓	
	Is the result less than \$1,000?				
	<input type="checkbox"/> Yes. Stop here. You are not required to make estimated tax payments.				
	<input type="checkbox"/> No. Go to line 17 to figure your required payment.				
17	If the first payment you are required to make is due April 15, 2008, enter 1/4 of line 16a (minus any 2007 overpayment that you are applying to this installment) here, and on your estimated tax payment voucher(s) if you are paying by check or money order. (Note: Household employers, see instructions below.)	17			

Instructions for the 2008 Estimated Tax Worksheet

**Line 1. Adjusted gross income.** Use your 2007 tax return and instructions as a guide to figuring the adjusted gross income you expect in 2008 (but be sure to consider the items listed under *What's New* that begins on page 1). For more details on figuring your adjusted gross income, see *Expected AGI—Line 1* in chapter 2 of Pub. 505. If you are self-employed, be sure to take into account the deduction for one-half of your self-employment tax (2007 Form 1040, line 27).

**Line 9. Credits.** See the 2007 Form 1040, lines 47 through 55, or Form 1040A, lines 29 through 33, and the related instructions.

**Line 11. Self-employment tax.** If you and your spouse make joint estimated tax payments and you both have self-employment income, figure the self-employment tax for each of you separately. Enter the total on line 11. When figuring your estimate

of 2008 net earnings from self-employment, be sure to use only 92.35% (.9235) of your total net profit from self-employment.

**Line 12. Other taxes.** Use the instructions for the 2007 Form 1040 to determine if you expect to owe, for 2008, any of the taxes that would have been entered on your 2007 Form 1040, lines 60 (additional tax on early distributions only), 61, and 62, and any write-ins on line 63, or any amount from Form 1040A, line 36. On line 12, enter the total of those taxes, subject to the following two exceptions.

**Exception 1.** Include household employment taxes Form 1040, line 62, on this line only if:

- You will have federal income tax withheld from wages, pensions, annuities, gambling winnings, or other income, or
- You would be required to make estimated tax payments (to avoid a penalty) even if you did not include household employment taxes when figuring your estimated tax.

If you meet one or both of the above, include in the amount on line 12 the total of your household employment taxes before subtracting advance EIC payments made to your employee(s).

**Exception 2.** Of the amounts for other taxes that may be entered on Form 1040, line 63, do not include on line 12: tax on recapture of a federal mortgage subsidy, uncollected employee social security and Medicare tax or RRTA tax on tips or group-term life insurance, tax on golden parachute payments, or excise tax on insider stock compensation from an expatriated corporation. These taxes are not required to be paid until the due date of your income tax return (not including extensions).

**Line 17.** If you are a household employer and you make advance EIC payments to your employee(s), reduce your required estimated tax payment for each period by the amount of advance EIC payments paid during the period.



# Federation of Tax Administrators

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standards development, state activities, electronic standards

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uniformity, special meetings, other data

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state tax agency and federal websites

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registration & agenda, papers from past meetings

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**TaxExchange**  
private member only website

**Tax Year 2007 State Tax Forms Available in Many States**

**2006 Tax Rates & Tax Burdens: A Nationwide Comparison**  
[District of Columbia] [November 2007]

## FTA Meetings

**2008 FTA Meeting Calendar is Available**

**FTA Compliance & Education Workshop** • February 24-27, 2008  
[Preliminary Agenda]

**FTA/IRS Safeguard Workshop** • March 31-April 2, 2008

**FTA/IRS Computer Security Workshop** • April 2-3, 2008

[more information on meetings](#)

**FTA News Releases**

### FTA Career Center



**Employers** can post job announcements to better target your recruiting and reach qualified candidates quickly and easily.



**Job Seekers** can search among many available jobs, post resumes to find the career opportunity that is right for you



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**State Agencies**  
State tax agency websites

**State Tax Forms**  
direct links to State tax agencies tax forms

**State Internet Filing**  
42-states provide limited filing from the Internet

**IRS/Federal Leg**  
IRS, House, Senate, JCT

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CBO, Census, GAO, etc

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Send all Comments/Suggestions to: [webmaster](#)  
The [FTA Staff](#) internet addresses.

# Free tax return preparation offered in Wheaton Library

The Wheaton Library Volunteer Income Tax Assistance (VITA) site will offer free tax help to low- to moderate-income individuals (generally, \$39,000 and under) who cannot prepare their own tax returns. The tax preparers are certified volunteers who have passed IRS tests on federal tax law. In addition to free tax return preparation assistance, this site also offers free electronic filing (e-filing). Individuals taking advantage of the e-file program will receive their refunds in half the time compared to returns filed on paper – even faster if they have their refund deposited directly into their bank account. However, No Rapid Anticipation Loans (RALs) will be offered by the site.

**Where:** The Wheaton Regional Library at 11701 Georgia Ave., Wheaton

**When:** 5:30-8:30 p.m. on Wednesdays, Jan. 31, Feb. 7, Feb. 21, March 7, March 14, April 4, April 11

Items taxpayers need to bring to the VITA/TCE Sites to have their tax returns prepared:

- Proof of identification

- Social Security Cards for you, your spouse and dependents and/or a Social Security Number verification letter issued by the Social Security Administration

- Birth Dates for you, your spouse and dependents on the tax return

- Current year's tax package if you received one

- Wage and earning statement(s) Form W-2, W-2G, 1099-R, from all employers

- Interest and dividend statements from banks (Forms 1099)

- A copy of last year's Federal and State returns if available

- Bank Routing Numbers and Account Numbers for Direct Deposit

- Total paid for day care provider and the day care provider's tax identifying number (the provider's Social Security Number or the provider's business Employer Identification Number)

To file taxes electronically on a married filing joint tax return, both spouses must be present to sign the required forms.

**Note:** It is important that each person use the correct Social

Security Number (SSN). The most accurate information is usually located on your original social security card. Each year hundreds of thousands of returns are delayed in processing or credit/deductions are disallowed because names and Social Security Numbers do not match Social Security Administration records. To prevent processing delays in paper returns and rejected electronically filed returns, volunteers check the accuracy of each Social Security Number, as well as the spelling of the name associated with the number. If you do not have a Social Security Number for you or a dependent you should complete Form SS-5, Social Security Number Application.

This form should be submitted to the nearest Social Security Administration Office. If you or your dependent is not eligible to get a Social Security Number you may need an Individual Taxpayer Identification Number (ITIN). Please contact the IRS at 800-829-1040 for more information about ITINS.



Department of the Treasury

Internal Revenue Service

# Your Federal Income Tax

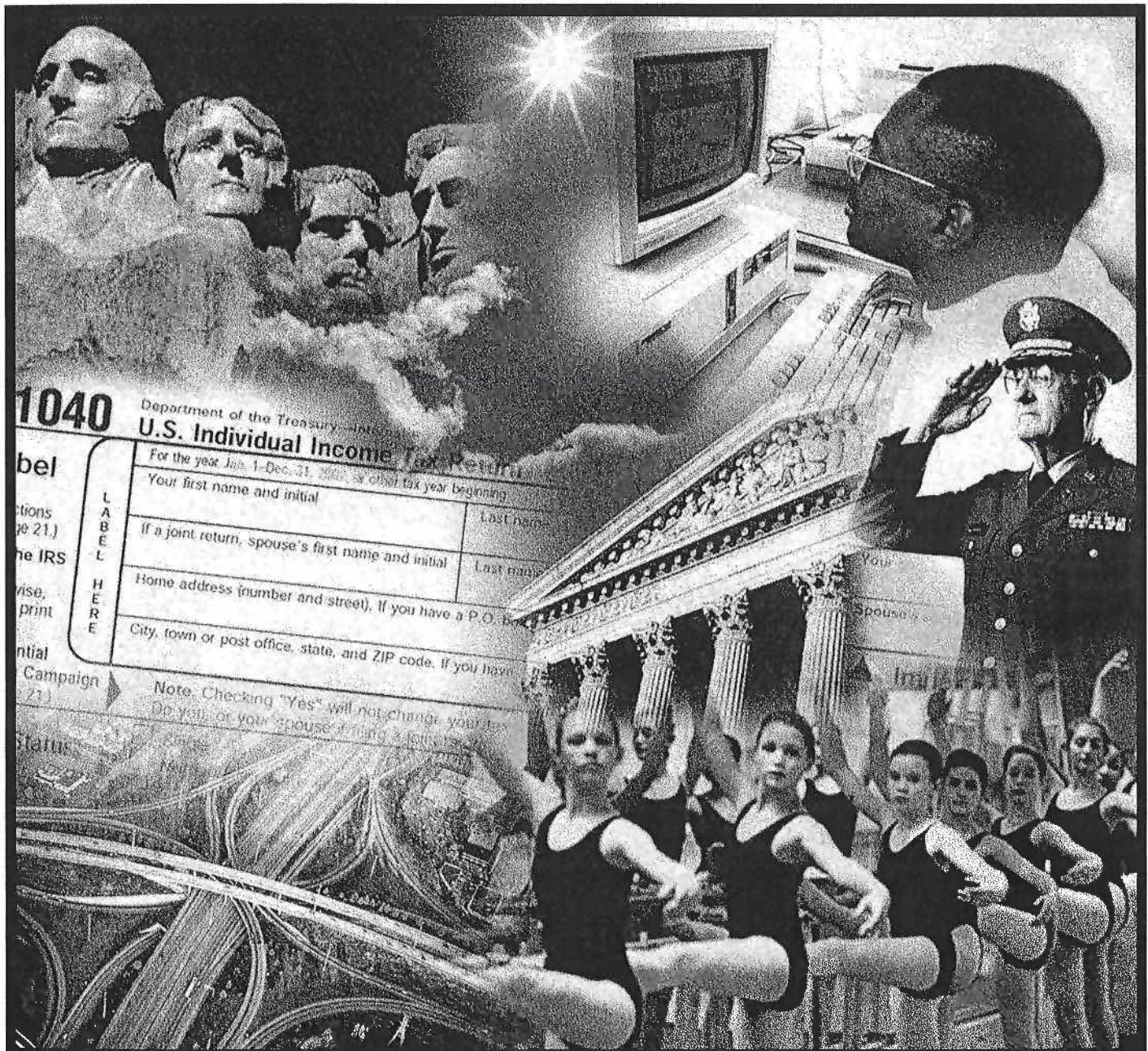
For Individuals

Publication 17

Catalog Number 10311G

For use in preparing

**2007**  
Returns



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