

▶ **Did you receive**

## **SOCIAL SECURITY BENEFITS LAST YEAR?**

Even if you are not otherwise required to file a tax return, you may still be entitled to an economic stimulus payment from the federal government.

**WHAT YOU COULD GET:** You could receive a payment of \$300 for individuals or \$600 if you are married and file a joint tax return with your spouse. Eligible taxpayers who qualify for a payment may receive an additional \$300 for each qualifying child. To qualify a child must be under age 17 as of December 31, 2007.

**WHAT YOU NEED TO DO:** All you have to do to get the stimulus payment is file a 2007 IRS Form 1040 or Form 1040A and report at least \$3,000 in qualifying income on the form. You can include the amount of your SSA benefits to qualify for the stimulus payment.

**QUALIFYING INCOME:** Add the amount of your Social Security benefits to other qualifying income, such as wage earnings or certain benefits paid by the Department of Veterans Affairs, to reach the \$3,000 requirement. However, Supplemental Security Income (SSI) does not count as qualifying income for the stimulus payment.

**WHAT YOU FILL OUT:** You will enter your name, address, Social Security Number, and filing status on the form. Then just enter the amount of benefits reported to you in January on Form 1099-SSA on Line 14a of Form 1040A or Line 20a of Form 1040. If you don't have Form 1099-SSA, you can estimate your Social Security benefits by taking the monthly amount you received last year and multiplying it by the number of months you received a check. If you need to include wage earnings to reach the \$3,000 qualifying level, enter that amount on Line 7 of Form 1040A or 1040. In addition, you should write the words "Stimulus Payment" at the top of the 1040A or 1040.

**IS THE STIMULUS PAYMENT TAXABLE NEXT YEAR?** No!

**WILL THIS PAYMENT AFFECT THE AMOUNT OF SSA BENEFITS YOU RECEIVE?** No!

**WHEN WILL I RECEIVE MY PAYMENT?** The IRS will begin mailing checks in early May.

**FOR MORE INFORMATION:** In late March 2008, the IRS will mail a packet of information to recipients of Social Security benefits who did not file a tax return last year. The packet will contain guidance to help you claim the stimulus payment. If you need information in the interim, you can visit the IRS web site at [www.IRS.gov](http://www.IRS.gov).



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[www.irs.gov](http://www.irs.gov)

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**STIMULUS** ←  
**PAYMENT**