

# Economic Stimulus Payment

## Guide for Benefit Recipients



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

Did you receive Social Security or Railroad Retirement benefits in 2007?

Did you receive disability compensation, disability pension or survivors' benefits from the Department of Veterans Affairs in 2007?

This guide is a reference source for individuals who receive Social Security, Railroad Retirement, and/or certain Veterans' benefits to determine if they are eligible for an economic stimulus payment. It is specifically designed for those recipients of these benefit payments that otherwise have no federal income tax filing requirement and need to file a return solely to obtain the economic stimulus payment.

 **STIMULUS** ←  
**PAYMENT**



Department of the Treasury  
Internal Revenue Service

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

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## **PURPOSE**

This guide is for individuals who receive Social Security, Railroad Retirement, and/or certain Veterans' benefits who must file a 2007 return in order to receive a payment under the Economic Stimulus Act of 2008. These individuals are not otherwise required to file federal tax return, but must file a return to receive the economic stimulus payment.


By following the steps and guidance in this publication, these individuals (or volunteers assisting them) can determine if they are eligible for an economic stimulus payment.

## **INTENDED AUDIENCE**

Individuals (or volunteers assisting individuals) who receive Social Security, Railroad Retirement, and/or certain Veterans' benefits that are not otherwise required to file a federal income tax return, but must file a return for the IRS to determine their eligibility for an economic stimulus payment.

## **ECONOMIC STIMULUS PAYMENT**

Eligible individuals will begin receiving the stimulus payments in May 2008. Stimulus payments will be direct deposited for taxpayers selecting that option when filing their 2007 Federal income tax returns.





# Economic Stimulus Payment *Guide for Benefit Recipients*

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# Economic Stimulus Payment Eligibility

## Step by Step Guidance for Recipients of Social Security, Railroad Retirement, and Veterans' Benefits who normally do not need to file a Federal Income Tax Return

**INSTRUCTIONS:** Use the step by step guidance below to determine if you are eligible for an economic stimulus payment if you received Social Security, Railroad Retirement and/or Veterans' benefits. The following pages include information about the Economic Stimulus Payments to assist in answering the questions below and on where you can go to get Free Tax Help.

### STEP 1:

Do you have a Federal Income Tax Filing Requirement?

See Attachment # 1 (page 8) - Table 1-1, 2007 Filing Requirements for Most Taxpayers.

**YES** – Go to Step 8

**NO** – Go to Step 2

### STEP 2:

Can you be claimed as a dependent on someone else's return?

**YES** – Go to Step 9

**NO** – Go to Step 3

### STEP 3:

Is your Filing Status "Single" or "Married Filing Jointly"?

See Attachment # 1 - Filing Status

**YES** – Go to Step 4

**NO** - Go to Step 8

### STEP 4

Do you have a valid Social Security Number? (NOTE: Both individuals listed on a married filing jointly return must have valid Social Security Numbers to qualify for a stimulus payment.)

**YES** – Go to Step 5

**NO** – Go to Step 9

### STEP 5:

Do you have qualifying income (certain Social Security, Railroad Retirement, and Veterans' benefits in any combination) equal to or exceeding \$3000? NOTE: Use the 2007 Form SSA-1099 for Social Security benefits. Use the 2007 Form RRB-1099 for Railroad Retirement benefits. For qualifying VA benefits, use the total of all Veterans' disability compensation, disability pension or survivors' benefits received from the Department of Veterans' Affairs in 2007.

**YES** – Go to Step 6

**NO** – Go to Step 9

### STEP 6:

Do you think you may be eligible for an additional stimulus payment for a qualifying child or children?

**YES** – Go to Step 8

**NO** – Go to Step 7

### STEP 7:

You may be eligible for the 2008 Economic Stimulus Payment.

To receive the payment, you must file a 2007 return in order to notify the IRS of your qualifying income. The IRS will determine eligibility, figure the amount and issue the payment automatically.

Certain Social Security, Railroad Retirement, and Veterans' benefit recipients (or the volunteer assisting these individuals) should use the mock-up version of the Form 1040A as a guide to fill out the actual Form 1040A for requesting the stimulus payment.

See Attachment # 2 (page 9) – Form 1040A (Mock-up)

See Attachment # 3 (page 11) – Where to File – Mailing addresses for a paper return.

If you have questions or need assistance with your return. Go to Step 8.

### STEP 8:

If you have a filing requirement and need assistance with the preparation of your return or to determine if you are eligible for the economic stimulus payment, you can:

- Visit the IRS Web site – [www.irs.gov](http://www.irs.gov)
- Speak with an IRS Representative at 1-800-829-1040
- Visit a Volunteer Income Tax Assistance (VITA) or Tax Counseling for the Elderly (TCE) Site
- Visit an IRS Taxpayer Assistance Center (TAC)
- Visit a paid professional tax preparer

### STEP 9:

You are not eligible for the 2008 Economic Stimulus Payment.

## **FACTS ABOUT THE 2008 STIMULUS PAYMENTS**

Starting in May, the United States Treasury will begin sending economic stimulus payments to more than 130 million individuals. The vast majority of Americans who qualify for an economic stimulus payment will not have to do anything other than file their 2007 individual income tax return to receive their payment this year. They will not have to complete applications, file any extra forms or call the Internal Revenue Service to request the payment. The IRS will determine eligibility, figure the amount and issue the payment automatically.

Individuals who might not otherwise be required to file a 2007 tax return will need to file a federal tax return this year to receive the stimulus payment. The return must show at least \$3,000 in qualifying income. Some low-income workers and recipients of Social Security, certain veterans' benefits and certain Railroad Retirement benefits may qualify for economic stimulus payments this year from the federal government.

Generally, stimulus payments will be direct deposited for taxpayers selecting that option when filing their 2007 tax returns.

### **BASIC ELIGIBILITY**

The IRS will use the 2007 tax return to determine eligibility and calculate the basic amount of the payment. In most cases, the payment will equal the amount of tax liability on the return with a maximum amount of \$600 for individuals (\$1,200 for taxpayers who file a joint return).

Even those who have little or no tax liability may qualify for a minimum payment of \$300 (\$600 if filing a joint return) if their tax return reflects \$3,000 or more in qualifying income. For the purpose of the stimulus payments, qualifying income consists of earned income (such as wages and net self-employment income that is includable in taxable income and combat pay received by a member of the Armed Services of the United States, if the recipient chooses to treat combat pay as earned income), as well as Social Security or certain Railroad Retirement benefits and veterans' disability compensation, disability pension or survivors' benefits received from the Department of Veterans' Affairs in 2007. Supplemental Security Income (SSI) does not count as qualifying income for the stimulus payment.

Low-income workers who have earned income of at least \$3,000 but do not have a regular filing requirement must file a 2007 tax return to receive the minimum stimulus payment. Similarly, Social Security recipients, Railroad retirees, and those who receive the veterans' benefits mentioned above must file a 2007 return in order to notify the IRS of their qualifying income.

Individuals with no filing requirement who file a tax return to qualify for the economic stimulus payment will not get a tax bill. People in this category will not owe money because of the stimulus payment.

### **LIMITATION**

To be eligible for a stimulus payment, taxpayers must have valid Social Security Numbers. Anyone who does not have a valid Social Security Number, including those who file using an Individual Taxpayer Identification Number (ITIN) or an Adoption Taxpayer Identification Number (ATIN) is not eligible for this payment. Both individuals listed on a married filing jointly return must have valid Social Security Numbers to qualify for a stimulus payment.

Eligibility for the stimulus payment is subject to maximum income limits. The payment amounts will be reduced by 5 percent of the amount of income in excess of \$75,000 for individuals and \$150,000 for those with a Married Filing Jointly filing status.

Individuals who pay no tax and who have less than \$3,000 of qualifying income will not be eligible for the stimulus payment.

## **ADDITIONAL PAYMENTS FOR PARENTS AND OTHERS WITH QUALIFYING CHILDREN**

Parents and anyone else eligible for a stimulus payment may also receive an additional \$300 for each qualifying child (subject to income phase-outs). To qualify, a child must be a “qualifying child” for purposes of determining the Child Tax Credit and must have a valid Social Security Number.

Anyone who is not eligible for the basic payment amount due to the phase-out provision or any other exception will not be eligible for this additional amount for children.

## **SPECIAL CIRCUMSTANCES FOR RECIPIENTS OF SOCIAL SECURITY, RAILROAD RETIREMENT AND CERTAIN VETERANS' BENEFITS - CERTAIN BENEFITS COUNT TOWARD QUALIFYING INCOME**

Individuals who receive Social Security, Tier 1 Railroad Retirement and certain Veterans' benefits may have to follow special filing requirements in order to receive the stimulus payment:

Social Security benefits and Tier 1 Railroad Retirement benefits may be subject to income tax, depending on your other income and marital status. Generally, if these benefits are your only income, they are not taxable. Veterans' disability compensation, disability pension, and survivors' benefits received from the Department of Veterans Affairs are not subject to income tax. However, the economic stimulus law passed in February 2008 contains a special provision allowing recipients of these benefits to count them toward the qualifying income requirement of \$3,000 and thereby qualify for the stimulus payment.

This means individuals can count those benefit payments toward his or her qualifying income to reach the \$3,000 requirement, even though the individual would not otherwise owe taxes on such income.

Those who are not required to file a 2007 return but whose total qualifying income including Social Security, Tier 1 Railroad Retirement and certain Veterans' benefits would equal or exceed \$3,000 should file a return reporting these benefits on Line 14a of Form 1040A or Line 20a of Form 1040 to establish their eligibility.

For now, taxpayers in this group filing a tax return can only file a paper copy of the Form 1040A or Form 1040. The IRS is working to update its systems to accept electronic versions of these limited-information returns for taxpayers who otherwise have no need to file a tax return. The IRS is also working with the software community to handle these returns electronically at a future date.

The addresses for where to mail paper returns depends upon where you live. See the back cover of the Form 1040A or 1040 Instruction Booklet for mailing addresses. The mailing addresses are also included in this Guide as an Attachment.

## **REPORTING BENEFITS FOR PURPOSES OF QUALIFYING INCOME**

For purposes of meeting the qualifying income requirement, the following benefits need to be reported in any combination on Line 14a of the Form 1040A or Line 20a of Form 1040.

- Social Security benefits from the 2007 Form SSA-1099 - Social security benefits include monthly retirement, survivor, and disability benefits. They do not include supplemental security income (SSI) payments. People who do not have a Form 1099 may estimate their annual Social Security benefit (prior to any deductions for withheld taxes or Medicare premiums) by taking their monthly benefit, multiplying it by the number of months during the year they received the benefits. For example: If you received payments of \$900 per month for six months, you would enter \$5,400 on Line 14a of Form 1040A or Line 20a of Form 1040.
- Railroad Retirement benefits from the 2007 Form RRB-1099. These are commonly called the social security equivalent benefit (SSEB) portion of the Tier 1 railroad retirement benefits.

- The sum of Veterans' disability compensation, disability pension or survivors' benefits received from the Department of Veterans' Affairs in 2007 - People are allowed to estimate their annual benefit by taking their monthly annual Veterans' benefit, multiplying it by the number of months during the year they received benefits. For example: If you received payments of \$500 per month for eight months, you would enter \$4,000 on Line 14a of Form 1040A or Line 20a of Form 1040.

**NOTE:** Line 14a of the Form 1040A and Line 20a of Form 1040 are designated for Social Security. However, to qualify for the economic stimulus payments, these lines should also be used to include any qualifying Railroad Retirement or Veterans' benefits.

In addition, taxpayers in these groups should write the words "Stimulus Payment" at the top of the Form 1040 or 1040A.

### **EXAMPLE (MOCK-UP VERSION) OF FORM 1040A**

For recipients of Social Security, Tier 1 Railroad Retirement, and certain Veterans' benefits who do not normally need to file, the IRS has released an example of a Form 1040A. This example highlights the simple, specific sections of the return that can be filled out by people in these categories to qualify for a stimulus payment. The example or mock-up version of the Form 1040A is designed to be used as a guide for filling out an actual Form 1040A. These benefit recipients only need to report their qualifying income on Form 1040A.

The example (mock-up version) of the Form 1040A is included in this Guide as an Attachment. The illustration shows the limited number of lines that will need to be filled out for recipients of Social Security, certain Railroad Retirement and certain veterans' benefits. The key line for reporting their 2007 benefits is on Line 14a of Form 1040A. Do not complete any of the shaded entry spaces on the form you file, even if you would normally enter an amount in any of these spaces.

In summary, individuals will need to enter their name, address, Social Security Number, filing status and exemption information on the form. Then enter the amount of qualifying VA, Railroad Retirement, and Social Security benefits received on line 14a of the Form 1040A. The benefits received can be estimated by taking the monthly amount received last year and multiplying it by the number of months the payments were received. In addition, the amount of any wage or net self-employment earnings to reach the \$3,000 qualifying income level needs to be entered on Line 7 of Form 1040A.

To complete the return, if you want direct deposit of the stimulus payment, enter your account information on line 44a, b, and c. Finally, sign the return and mail it to your Internal Revenue Service Center.

Recipients of Social Security, Railroad Retirement, and VA benefits, who otherwise are not required to file a return, **WILL NOT OWE MORE TAX** by filing a Stimulus Payment Return.

### **EXCLUSIONS**

Individuals who file Form 1040NR, 1040PR or 1040SS are not eligible for the stimulus payments. These returns are normally filed by Nonresident Aliens, residents of Puerto Rico and residents of the U.S. Virgin Islands, Guam, American Samoa, and the Commonwealth of the Northern Mariana Islands (CNMI). Residents of U.S. possessions will be receiving their rebates directly from the possessions.

In addition, individuals who can be claimed as dependents on someone else's return are not eligible for the stimulus payments.

Dividends, interest and capital gain income are not included when determining qualifying income. Supplemental Security Income (SSI) does not count as qualifying income for the stimulus payment. Also not included in qualifying income are non-veterans or non-Social Security pension income (such as those from Individual Retirement Accounts) and Tier 2 Railroad Retirement benefits.

## OTHER CONSIDERATIONS

Stimulus payments will be subject to offset against outstanding tax and non-tax liabilities in the same fashion as regular tax refunds.

Stimulus payments are not taxable. You will not owe tax on your payment when you file your 2008 federal income tax return. The stimulus payment you receive in 2008 will not reduce or increase your refund when you file your 2008 return

In addition, the stimulus payments will not count toward or negatively impact any other income-based government benefits, such as Social Security benefits, food stamps and other programs

If you do not qualify for a stimulus payment based on your 2007 return and your tax situation is different in 2008, it is possible you may qualify for the special benefit on your 2008 return. The 2008 tax instructions will include a worksheet to help those who did not qualify for a payment or those who received a reduced amount to determine if they can obtain a benefit when they file their 2008 tax returns next year.

## FREE TAX HELP AVAILABLE

Low and moderate-income workers, including veterans, can get free tax help through the Volunteer Income Tax Assistance (VITA) program. Call 1-800-906-9887 to locate the nearest VITA site.

The Tax Counseling for the Elderly (TCE) Program provides free tax help to people age 60 and older. As part of the IRS-sponsored TCE Program, AARP offers the Tax-Aide counseling program at more than 7,000 sites nationwide during the filing season. To find an AARP Tax Aide site, call 1-888-227-7669 or visit the [AARP Web site](#).

IRS Taxpayer Assistance Centers (TAC) are your source for personal tax help when you believe your tax issue cannot be handled online or by [phone](#) and you want face-to-face tax assistance. For the Taxpayer Assistance Center closest to you, call 1-800-829-1040 or visit [IRS.gov](#). To search [IRS.gov](#) for the Taxpayer Assistance Center closest to you, enter your 5-digit ZIP Code into the Office Locator- [Walk-In Site Search](#)

## RESOURCES USED IN THIS ECONOMIC STIMULUS PAYMENT GUIDE

View the following Fact Sheets, News Releases, and Answers to Frequently Asked Questions on [IRS.gov](#).

- [FS-2008-15](#), Facts about the 2008 Stimulus Payments.
- [FS-2008-16](#), Stimulus Payments: Instructions for Low-Income Workers and Recipients of Social Security and Certain Veterans' Benefits.
- [IR-2008-18](#), IRS Will Send Stimulus Payments Automatically Starting in May; Eligible Taxpayers Must File a 2007 Tax Return to Receive Rebate.
- [IR-2008-21](#), More Information on Stimulus Payments Posted to [IRS.gov](#); New Details for Recipients of Social Security, Veterans Benefits
- [Questions and Answers](#) on the stimulus payments.

## FOR ADDITIONAL INFORMATION

The [IRS.gov](#) Web site is the best source for additional information and answers to questions regarding the stimulus payments. The site will soon have an online tool which will allow taxpayers to calculate the amount of their advance payment and to check on the status of their specific payment.

Use the following quick link: [Economic Stimulus Payment Questions?](#) for more information on the stimulus payment and when and how to get it.

## Attachment # 1

**Table 1-1. 2007 Filing Requirements for Most Taxpayers**

<b>IF your filing status is...</b>	<b>AND at the end of 2007 you were...*</b>	<b>THEN file a return if your gross income was at least...**</b>
single	under 65	\$ 8,750
	65 or older	\$10,050
married filing jointly***	under 65 (both spouses)	\$17,500
	65 or older (one spouse)	\$18,550
	65 or older (both spouses)	\$19,600
married filing separately	any age	\$ 3,400
head of household	under 65	\$11,250
	65 or older	\$12,550
qualifying widow(er) with dependent child	under 65	\$14,100
	65 or older	\$15,150

\* If you were born on January 1, 1943, you are considered to be age 65 at the end of 2007.

\*\* Gross income means all income you received in the form of money, goods, property, and services that is not exempt from tax, including any income from sources outside the United States (even if you may exclude part or all of it). Do not include social security benefits unless you are married filing a separate return and you lived with your spouse at any time during 2007.

\*\*\* If you did not live with your spouse at the end of 2007 (or on the date your spouse died) and your gross income was at least \$3,400, you must file a return regardless of your age.

**NOTE:** Even if you do not have to file a return, you should file a federal income tax return to claim a refund of withheld taxes or if eligible to claim EIC, additional child tax credit, or other benefits.

### Filing Status:

There are five filing statuses:

- Single
- Married Filing Jointly
- Married Filing Separately
- Head of Household, and
- Qualifying Widow(er) with Dependent Child

**Single:** Your filing status is single if, on the last day of the year, you are unmarried or legally separated from your spouse under a divorce or separate maintenance decree, and you do not qualify for another filing status.

**Married Filing Jointly:** You can choose married filing jointly as your filing status if you are married and both you and your spouse agree to file a joint return.

## Attachment # 2 – Form 1040A (page 1 of 2)

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** (99) **2007** IRS Use Only—Do not write or staple in this space.

<b>Label</b> (See page 15.)	Your first name and initial <i>John E.</i>		Last name <i>Michaels</i>		OMB No. 1545-0074
	If a joint return, spouse's first name and initial <i>Susan R.</i>		Last name <i>Michaels</i>		<b>Your social security number</b> <i>011 : 00 : 2222</i>
	Home address (number and street). If you have a P.O. box, see page 15. <i>1040 Main Street</i>		Apt. no.		<b>Spouse's social security number</b> <i>011 : 00 : 1111</i>
	City, town or post office, state, and ZIP code. If you have a foreign address, see page 15. <i>Hometown, TX 77099</i>				▲ You must enter your SSN(s) above. ▲

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

**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 page 18)
				<input type="checkbox"/>
				<input type="checkbox"/>
				<input type="checkbox"/>
				<input type="checkbox"/>
				<input type="checkbox"/>
				<input type="checkbox"/>
				<input type="checkbox"/>
				<input type="checkbox"/>

If more than six dependents, see page 18.

Boxes checked on 6a and 6b

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

Add numbers on lines above ▶

d Total number of exemptions claimed.

**Income**

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

8a <b>Taxable</b> interest. Attach Schedule 1 if required.	8a
8b <b>Tax-exempt</b> interest. <b>Do not</b> include on line 8a.	8b
9a Ordinary dividends. Attach Schedule 1 if required.	9a
9b 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 <b>total income</b> .	▶ 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 <b>total adjustments</b> .	20
21 Subtract line 20 from line 15. This is your <b>adjusted gross income</b> .	▶ 21

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

## Attachment # 2 – Form 1040A (page 2 of 2)

Form 1040A (2007)

Page 2

<b>Tax, credits, and payments</b>	22	Enter the amount from line 21 (adjusted gross income).	22	
<b>Standard Deduction for—</b> ● 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	23a	Check if: <input type="checkbox"/> You were born before January 2, 1943, <input type="checkbox"/> Blind <input type="checkbox"/> Spouse was born before January 2, 1943, <input type="checkbox"/> Blind } <b>Total boxes checked</b> ▶ 23a <input style="width: 30px;" type="text"/>		
	b	If you are married filing separately and your spouse itemizes deductions, see page 30 and check here ▶ 23b <input type="checkbox"/>		
	24	Enter your <b>standard deduction</b> (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 <b>taxable income</b> . ▶ 27	27	
	28	<b>Tax, including any alternative minimum tax</b> (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 <b>total credits</b> .	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 <b>total tax</b> . ▶ 37	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	<b>Earned income credit (EIC).</b>	40a	
	b	Nontaxable combat pay election. 40b <input style="width: 100px;" type="text"/>		
41	Additional child tax credit. Attach Form 8812.	41		
42	Add lines 38, 39, 40a, and 41. These are your <b>total payments</b> . ▶ 42	42		
<b>Refund</b>	43	If line 42 is more than line 37, subtract line 37 from line 42. This is the amount you <b>overpaid</b> .	43	
	44a	Amount of line 43 you want <b>refunded to you</b> . If Form 8888 is attached, check here ▶ <input type="checkbox"/> 44a		
Direct deposit? See page 52 and fill in 44b, 44c, and 44d or Form 8888.	b	Routing number <input style="width: 100px;" type="text"/> ▶ c Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings		
	d	Account number <input style="width: 100px;" type="text"/>		
45	Amount of line 43 you want <b>applied to your 2008 estimated tax</b> .	45		
<b>Amount you owe</b>	46	<b>Amount you owe.</b> Subtract line 42 from line 37. For details on how to pay, see page 53. ▶ 46	46	
	47	Estimated tax penalty (see page 53).	47	
<b>Third party designee</b>	Do you want to allow another person to discuss this return with the IRS (see page 54)? <input type="checkbox"/> <b>Yes</b> . Complete the following. <input type="checkbox"/> <b>No</b>			
	Designee's name ▶	Phone no. ▶ ( )	Personal identification number (PIN) ▶	<input style="width: 30px;" type="text"/>
<b>Sign here</b> 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, <b>both</b> must sign.		Date	Spouse's occupation	
<b>Paid preparer's use only</b>	Preparer's signature ▶	Date	Check if self-employed <input type="checkbox"/>	Preparer's SSN or PTIN
	Firm's name (or yours if self-employed), address, and ZIP code ▶	EIN :	Phone no. ( )	

## Attachment # 3



### Where Do You File?

If an envelope came with this booklet, please use it. If you do not have one or if you moved during the year, mail your return to the address shown below that applies to you. If you want to use a private delivery service, see page 6.





*Envelopes without enough postage will be returned to you by the post office. Your envelope may need additional postage if it contains more than five pages or is oversized (for example, it is over 1/4" thick). Also, include your complete return address.*

IF you live in...	THEN use this address if you:
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
Kentucky, Louisiana, Mississippi, Tennessee, Texas, APO, FPO	Department of the Treasury Internal Revenue Service Center Austin, TX 73301-0099
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
American Samoa, nonpermanent residents of Guam or the Virgin Islands*, Puerto Rico (or if excluding income under Internal Revenue Code section 933), dual-status aliens, a foreign country: U.S. citizens and those filing Form 4563	Department of the Treasury Internal Revenue Service Center Austin, TX 73301-0099 USA

\* Permanent residents of Guam should use: Department of Revenue and Taxation, Government of Guam, P.O. Box 23607, GMF, GU 96921; permanent residents of the Virgin Islands should use: V.I. Bureau of Internal Revenue, 9601 Estate Thomas, Charlotte Amalie, St. Thomas, VI 00802.





 **STIMULUS**   
***PAYMENT***