Are you a
LOW INCOME WORKER WHO ISN'T REQUIRED TO FILE A TAX RETURN?

You may still qualify for the economic stimulus payment if you take a few special steps.

IS THIS THE SAME AS THE REBATE I'VE BEEN HEARING ABOUT? Yes. At the IRS, we call it an economic stimulus payment. Most people call it a rebate. The result is the same. . . . extra money for many low-income workers, including those who get certain retirement, disability and survivor's income.

HOW MUCH WILL I GET? You could get up to $300 (or $600 if you are married and file a joint return). You also may get $300 more for each qualifying child. To qualify, a child must be under age 17 as of Dec. 31, 2007.

WHAT DO I HAVE TO DO? The payment is automatic when you file your 2007 federal tax return. But if you work and don't earn enough to file a return, you still may be eligible for the payment. Here's what you'll need to do. This year, file a Form 1040A or Form 1040 to show that you've received at least $3,000 in qualifying income. One caution: Those who are claimed, or who are eligible to be claimed, as a dependent on someone else's tax return cannot get a payment.

WHAT IS QUALIFYING INCOME FOR GETTING THE PAYMENT? It can include any combination of wages, self-employment or certain Social Security or Railroad Retirement benefits, or veterans' disability compensation, pension or survivors' benefits from the Department of Veterans Affairs.

WHAT DO I FILL OUT ON THE TAX FORM? Use either Form 1040A or Form 1040. Write the words "Stimulus Payment" at the top:

- Enter your name, address, Social Security number (SSN), and filing status on the form.
- Add qualifying children (dependents) and their SSNs to the Exemptions section.
- Enter your earned income on Line 7 of either form.
- Total up any of the other three types of qualifying income and write that total on line 14a if you use Form 1040A, or on line 20a of Form 1040.
- Sign and date the form. Then mail it to the IRS service center for your area.

WHEN WILL I GET MY MONEY? The IRS will send out the payments beginning in early May.

IS THAT ALL? Just about. If you'd like the IRS to deposit your stimulus payment into an account, like checking or savings, enter your Direct Deposit numbers in the Refund section of the form. If you don't know them, the provider of your financial account can help. For all the information you'll need on the payments and how to get them, go to the official IRS Web site at **www.irs.gov**.

IRS

STIMULUS PAYMENT

Department of the Treasury **Internal Revenue Service** Publication 4668 (3-2008) Catalog Number 51371K **www.irs.gov**