2007

Notice and Instructions for Requesting Your Economic Stimulus Payment

WHAT?

You may have heard that the United States Congress passed and President George W. Bush signed into law the Economic Stimulus Act of 2008, which provides for economic stimulus payments to be made to over 130 million American households. The payments will be made starting in May, 2008. **But to receive a payment you have to file a 2007 tax return.**

WHO?

Once you have filed a 2007 tax return, you do not have to do anything more to receive your economic stimulus payment. The IRS will determine eligibility, figure the amount, and send you the payment.

If you do not have to file a 2007 tax return for tax purposes, you still need to file a return in order to receive an economic stimulus payment. You are eligible for a payment if you have a total of $3,000 or more in qualifying income. Qualifying income is—

- Earned income;
- Social security benefits;
- Certain veterans benefits; and
- Nontaxable combat pay.

If you qualify under this income test, you will receive a payment of $300 ($600 if married filing jointly). In addition, you will also receive an additional payment of $300 for each child qualifying for the child tax credit in 2007.

HOW?

File a simple version of a Form 1040A to receive your economic stimulus payment. You may use the enclosed Form 1040A.

WHEN?

You must file the Form 1040A with the IRS by December 1, 2008.

DO YOU NEED HELP?

If you need help filling out this form, you can receive assistance by:

- Going to *www.irs.gov*;
- Calling the IRS at 1-800-TAX-FORM (1-800-829-3676); or
- Visiting one of the following sites in your local area—IRS Taxpayer Assistance Centers and Volunteer Income Tax Assistance (VITA) organizations.

IRS Department of the Treasury
Internal Revenue Service
www.irs.gov

Cat. No. 20774P

Package 1040A-3

Tips for Completing Your Stimulus Return

If you are not required to file a 2007 tax return but want to receive an economic stimulus payment, you should fill out and file the enclosed Form 1040A. You only have to fill in a few lines of information. Take a look at the sample Form 1040A (also enclosed) to see which lines need to be filled in.

Specific instructions for filling out your Form 1040A are as follows.

Top of the Form

Across the top of the form, write the words "Stimulus Payment."

Label

Fill in your name, address, and social security number in the spaces provided. Also, fill in your spouse's name and social security number if you are married.

CAUTION *You are not eligible for an economic stimulus payment if you or your spouse do not have a valid social security number. Individual taxpayer identification numbers (ITINs) are not acceptable.*

Filing Status

Check only the filing status that applies to you.

Single. Check the box on line 1 if you were not married or you were legally separated on December 31, 2007.

Married filing jointly. Check the box on line 2 if any of the following apply.

- You were married at the end of 2007.
- Your spouse died in 2007 and you did not remarry in 2007.
- You were married at the end of 2007, and your spouse died before you file this return.

Exemptions

Lines 6a and 6b. Check the box on line 6a, "Yourself," unless you can be claimed as a dependent on another person's return. Check the box on line 6b, "Spouse," if you checked the box on line 2 above and your spouse cannot be claimed as a dependent on another person's return. In the box to the right, enter the number of boxes you checked on lines 6a and 6b.

Line 6c. If a child under the age of 17 lived with you for more than half of 2007, you may have a "qualifying child" for the child tax credit. For more information and assistance in determining whether your child is a qualifying child for the child tax credit, see pages 18-20 of the 2007 Instructions for Form 1040A or call 1-800-829-1040. If you have a qualifying child or children, fill in the child(ren)'s name, social security number, and relationship to you (or your spouse, if applicable) in the spaces provided. Also, remember to check the box in column (4). You only need to list on line 6c qualifying children for the child tax credit.

CAUTION *A child must have a valid social security number to be a qualifying child. Individual taxpayer identification numbers (ITINs) and adoption taxpayer identification numbers (ATINs) are not acceptable.*

Income

Line 7. Enter the total of your wages, salaries, tips, etc. that you received in 2007. For most people, the amount to enter on this line (if any) should be shown in box 1 of their Form(s) W-2.

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.

If you didn't have any of this type of income in 2007, enter -0- on this line.

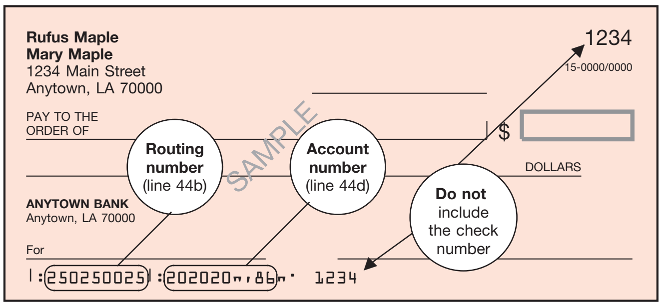
Line 14a. Enter the total of any payments you received in 2007 for veterans disability and death benefits, and social security and tier 1 railroad retirement benefits. If you do not know the exact amount of these benefits, you may estimate the amount received by multiplying your monthly benefit by the number of months during 2007 you received the benefit. If the total is less than $3,000, add any deductions for withheld taxes or Medicare premiums to the benefits received, and then enter that amount on line 14a.

Line 40b. Enter your nontaxable combat pay. This amount is reported to you in box 12 of your Form(s) W-2 with code Q.

Refund

Lines 44b through 44d. If you want your economic stimulus payment directly deposited to your checking or savings account, complete lines 44b through 44d. Otherwise, we will send you a check. You can find the information on one of your checks, as seen on the sample check below.

Sample Check—Lines 44b Through 44d



Line 44b. The routing number must be nine digits. The first two digits must be 01 through 12 or 21 through 32. On the sample check above, the routing number is 250250025.

Line 44c. Check the appropriate box for the type of account. Do not check more than one box.

Line 44d. The account number can be up to 17 characters (both numbers and letters). Include hyphens but omit spaces and special symbols. Enter the number from left to right and leave any unused boxes blank. On the sample check above, the account number is 20202086. Do not include the check number.

Sign Here

Form 1040A is not considered a valid return unless you sign it. If you are filing a joint return, your spouse must also sign. Also, be sure to date your return. Enter your daytime phone number in the space provided.

Guardians. If your child cannot sign the return, either parent can sign the child's name in the space provided. Then, enter "By (your signature), parent for minor child."

If you are signing the return as a guardian (other than a parent or spouse), notify the IRS using Form 56, Notice Concerning Fiduciary Relationship.

Mail Your Return

See the back cover for filing instructions and addresses.

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.

OMB No. 1545-0074

Label

(See page 15.)

LABEL HERE

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

Your first name and initial: John E.	Last name: Michaels		**Your social security number**: 011 : 00 : 2222
If a joint return, spouse's first name and initial: Susan R.	Last name: Michaels		**Spouse's social security number**: 011 : 00 : 1111
Home address (number and street). If you have a P.O. box, see page 15.: 1040 Main Street		Apt. no.	You **must** enter your SSN(s) above.
City, town or post office, state, and ZIP code. If you have a foreign address, see page 15.: Hometown, TX 77099			Checking a box below will not change your tax or refund.

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)

EXAMPLE ONLY
DO NOT FILE

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 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

For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see page 74. Cat. No. 11327A Form **1040A** (2007)

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. ( )

Form **1040A** (2007)

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.)

LABEL HERE

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

Your first name and initial	Last name	Your social security number
If a joint return, spouse's first name and initial	Last name	Spouse's social security number
Home address (number and street). If you have a P.O. box, see page 15.	Apt. no.	▲ You **must** enter your SSN(s) above. ▲
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.

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

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.

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

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

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

43 If line 42 is more than line 37, subtract line 37 from line 42. This is the amount you **overpaid.** 43

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. ( )	

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.)

LABEL HERE

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

Your first name and initial	Last name
If a joint return, spouse's first name and initial	Last name
Home address (number and street). If you have a P.O. box, see page 15.	Apt. no.
City, town or post office, state, and ZIP code. If you have a foreign address, see page 15.	

Your social security number

Spouse's social security number

▲ 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**

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

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:**

(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)
			☐
			☐
			☐
			☐
			☐
			☐

If more than six dependents, 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

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.

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

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

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

43 If line 42 is more than line 37, subtract line 37 from line 42. This is the amount you **overpaid.** 43

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. ( )	

Where Do You File?

IF you live in...	THEN use this address:
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.

What's Inside?

Contents of this package include Instructions, an illustrative form, two copies of Form 1040A, and an envelope.

ENCLOSED IS AN IMPORTANT MESSAGE FROM THE IRS ON THE ECONOMIC STIMULUS ACT OF 2008. DO NOT THROW AWAY!

Internal Revenue Service
P.O. Box 218499
Kansas City, MO 64121

Official Business
Penalty for Private Use, $300

Forwarding Service Requested

PRSRT STD
Postage and Fees Paid
Internal Revenue Service
Permit No. G-48

Package 1040A-3

Printed on recycled paper