HOW TO CLAIM THE STIMULUS PAYMENT

SEE THE EXAMPLE COPY OF THE 1040A

1. PRINT IN LARGE LETTERS THE WORDS **STIMULUS PAYMENT** ON THE TOP OF THE FIRST PAGE OF THE 1040A

2. ENTER THE NAME, ADDRESS AND SOCIAL SECURITY NUMBER OF THE TAXPAYER, AND, IF FILING A JOINT RETURN, THE SAME FOR YOUR SPOUSE AT THE TOP OF THE FORM. JUST AS IF YOU WERE FILING A NORMAL RETURN.

3. **UNDER FILING STATUS**, CHECK THE CHECK THE APPROPRIATE BOX

4. **UNDER EXEMPTIONS,** CHECK BOX 6a AND IF MARRIED FILING JOINTLY, CHECK BOX 6b

5. **UNDER EXEMPTIONS**, IF YOU HAVE DEPENDENTS, ENTER THEM ON LINE 6c

6. **UNDER EXEMPTIONS,** ENTER THE APPROPRIATE TOTALS IN THE BOXES AT THE RIGHT SIDE OF THE PAGE INCLUDING THE BOLD FACE BOX AT THE BOTTOM.

7. **ON LINE 7,** ENTER THE TOTAL WAGES YOU AND YOUR SPOUSE RECEIVED AND ATTACH W-2S TO THE BACK OF PAGE 2 OF THE 1040A

8. **ON LINE 14a,** ENTER THE TOTAL SOCIAL SECURITY, RAILROAD RETIREMENT TIER 1 AND VETERANS DISABILITY AND DEATH BENEFITS PAYMENTS YOU (AND YOUR SPOUSE) RECEIVED.

9. **ON LINE 40b,** ENTER ANY RECEIVED NONTAXABLE COMBAT PAY THAT YOU AND YOUR SPOUSE RECEIVED AND INCLUDED IN YOUR CLAIM FOR THE EARNED INCOME CREDIT. IF THIS DOES NOT APPLY, SKIP LINE 40b.

10. **IF YOU WANT YOUR STIMULUS PAYMENT DIRECTLY DEPOSITED IN YOUR BANK ACCOUNT,COMPLETE LINES 44b, 44c AND 44d.**

11. **IF YOU WISH THE IRS TO DISCUSS YOUR RETURN WITH ANOTHER PARTY, COMPLETE THE THIRD PARTY DESIGNEE INFORMATION.** IF YOU DO NOT WISH THE IRS TO DISCUSS YOUR RETURN WITH ANOTHER PARTY, JUST CHECK THE NO BOX.

12. **SIGN AND DATE YOUR RETURN. AND ENTER YOUR PHONE NUMBER. IF MARRIED FILING JOINTLY, BOTH SPOUSES MUST SIGN.**

13. MAKE A COPY OF THE COMPLETED RETURN FOR YOUR RECORDS AND **MAIL ONE SIGNED COPY TO:**

INTERNAL REVENUE SERVICE
ANDOVER MA 05501

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

EXAMPLE ONLY
DO NOT FILE

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**

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)
			☐
			☐
			☐
			☐
			☐
			☐

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 ☐

If you were self-employed or a partner, include the amount you would enter on Schedule SE, line 3.

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

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

44a Amount of line 43 you want **refunded to you.** If Form 8888 is attached, check here ▶ ☐ 44a

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

▶ 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. ( )	

Printed on recycled paper