

Do I Qualify for the 2008 Economic Stimulus Payment?



**If you have already filed your 2007 Federal Tax Return, DO NOTHING!
You will automatically receive the payment if you qualify.**

If you are required to file a 2007 Federal Tax Return, file as you normally would and you will automatically receive the payment if you qualify.

If you have no filing requirement or you don't normally file a Federal return, you will need to file this year in order to receive your payment if:

- (a) You had at least \$3,000 of qualifying income. Qualifying income includes:
- Earned income (wages, salaries, tips, net self-employment)
 - Social Security (not SSI payments) and certain Railroad Retirement benefits, even if the income is not subject to federal income tax.
 - Veteran's benefits received in 2007, including disability compensation and pension or survivor's benefits.
 - Nontaxable combat pay if the taxpayer elects to include it as earned income for purposes of the Earned Income Tax Credit.
- (b) Qualifying income for this purpose does NOT include unemployment, Supplemental Security Income (SSI) or unearned income such as interest, dividends and income from pensions and IRAs.

Payments will begin going out in May, based on the taxpayers Social Security number. No payments will be issued after December 31, 2008.

How Much Will I Receive?

Max Basic Rebate (no children): 1.) Individual = \$600 or 2.) Married filing a joint return = \$1,200

Minimum Basic Rebate: 1.) Individual = \$300 or 2.) Married filing a joint return = \$600

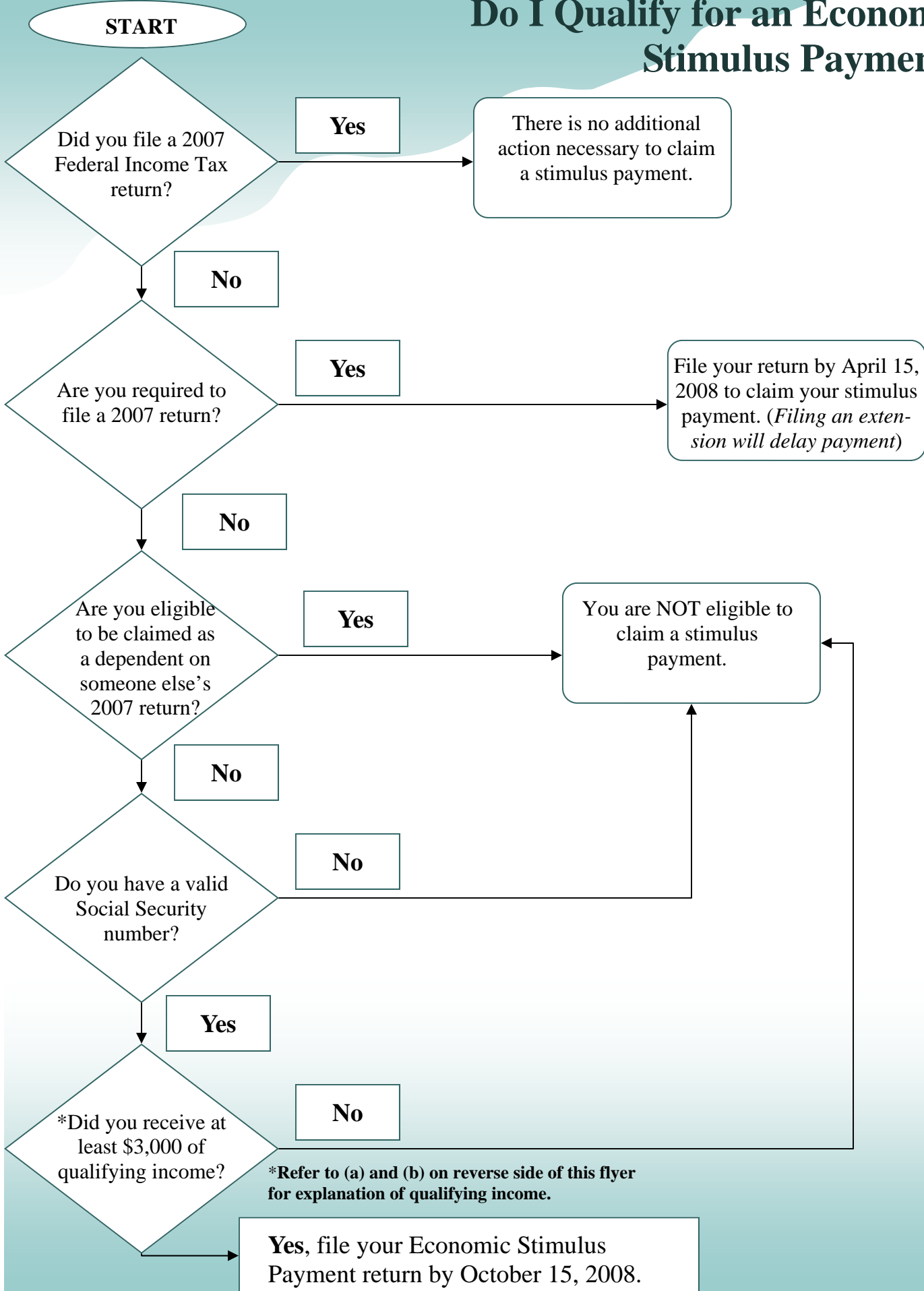
Extra Money for a Qualifying Child: \$300 per child. To qualify the child must have been under the age of 17 on December 31, 2007, and qualifies for the Child Tax Credit on your Federal tax return.

To receive the payment you must either have taxable income OR have at least \$3,000 of qualifying income. See (a) & (b) above for definition.

The payment amount will begin to phase out if your income is above \$75,000 for Individuals and \$150,000 for Married Filing Joint. For more information about the income limitation phase out or the Economic Stimulus Payment, please go to www.irs.gov or call 800.829.1040.

You MUST File a Federal Tax Return for Tax Year 2007 and have valid Social Security numbers for all individuals who are claimed on your return to receive a stimulus payment.

Do I Qualify for an Economic Stimulus Payment?



*Refer to (a) and (b) on reverse side of this flyer for explanation of qualifying income.