

## **ECONOMIC STIMULUS FACT SHEET COMPLETING THE FORM**

To receive the stimulus rebate, you must file an income tax return for 2007, even if you would not normally do so because of your income level.

If all the income you have is from Social Security do the following:

- Write the phrase “Stimulus Rebate” across the top of the 1040 or the 1040A Form.
- Fill in your name and address at the top.
- Fill in your Social Security number at the top right.
- Choose a filing status in box 1, 2, 3, or 4.
- At line 6a, choose yourself if you are married or choose yourself and a spouse, if you are filing jointly.
- Put 2007 gross Social Security, Rail Road Retirement, or Veteran Assistance Tier 1 income
  - If you are using the 1040A Form, enter your yearly Social Security total on line 14-A and leave 14-B (the taxable amount) blank.
  - If you are using the regular 1040 Form, you would put your yearly total Social Security on line 20A. You can leave the “taxable amount” box on line 20B blank.
- Turn the form over and sign and date your return at the bottom of the back of the page.
- Make a copy for your records.
- Mail the form to the IRS office for your area. This address is written on the back of the directions for the tax form. You can also find the regional addresses on the Web at [www.irs.gov](http://www.irs.gov).
- If you filed your 2007 tax return and it currently reflects more than \$3,000 of "qualifying income," which consists of wages, self-employment, Social Security, Railroad Retirement or a Veteran's pension or Veteran's Benefits, you do not need to do anything else.
- However, if you filed your 2007 return and it did not register more than \$3,000 and you need to include your gross Social Security income to make the \$3,000 eligibility floor, then you must file a 1040X Form to reflect your gross Social Security.
  - Complete both columns A and C of Form 1040X, showing zeros in Column B, “Adjustments.” In Part II under Explanation of Changes, describe why you are filing the 1040X (for example, “To report total Social Security benefits on line 14A as required to qualify for a 2008 stimulus payment”). Although not required, it is a good idea to attach a copy of page 1 of Form 1040A as you originally filed it, but with line 14A showing your total Social Security benefits.

#### Surviving Spouse Filing:

- If one spouse has passed away during the 2007 year, you still maybe able to file a joint application. The IRS is still finalizing these rules of eligibility. The surviving spouse should complete the 1040A form and choose the filing status of married filing jointly.
- The areas of the tax return that need to be filled in are: names, address, Social Security numbers, filing status, exemptions, 14a (will include Social Security benefits received, veterans benefits received, and/or death benefits).
- If you would like the rebate to go directly to your checking account, fill in 44b, c, and d.
- Sign and date the return. The signature for the deceased should be, "filing as surviving spouse."
- In addition, write two notes in all capital letters at the top of the tax return, above the name-and-address area: "DECEASED" and date of death; above that, write "STIMULUS PAYMENT."
- The IRS will determine eligibility.

#### Free Tax Help Available

Individuals who need to file a return this year to receive a stimulus payment may be able to take advantage of thousands of free tax preparation sites nationwide for low-income and elderly taxpayers.

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. For **Georgia's AARP Tax Aide program call 1-866-295-7281** or visit [www.aarp.org](http://www.aarp.org).

The Volunteer Income Tax Assistance (VITA) program provides help to low- and moderate-income taxpayers. Call 1-800-906-9887 to locate the nearest VITA site.



For information on services available to older adults in Georgia, call the Division of Aging Services at 1-866-55-Aging (1-866-552-4464).