ROYALE MANAGEMENT SERVICES, INC.
2319 N Andrews Avenue
Fort Lauderdale, FL 33311
(954) 563-1269
(800) 382-1040
Fax (954) 563-2153
www.rmsaccounting.com

How To Get a Stimulus Rebate Check
If You Are Not Required To File a 2007 Tax Return

The IRS has issued a notice detailing the procedure for receiving a rebate check for taxpayers who earn at least $3,000 but who are not otherwise required to file a return. . In the case of an eligible individual (or married couple filing jointly) who is not required to file an income tax return, but who had qualifying income in 2007 that equals or exceeds $3,000, the IRS will treat a Form 1040A prepared in the following manner as a valid claim for refund in the amount of the 2008 economic stimulus payment:

1. In the blank space at the top of page 1 of Form 1040A, eligible individuals should write the words "Stimulus Payment" above the title of the form.
2. Eligible individuals should enter names, mailing address, and social security numbers on the appropriate lines of Form 1040A and should enter filing status and exemption information on lines 1 through 6d of the form.
3. Eligible individuals should enter wages and other compensation (including net earnings from self-employment) received in 2007 on line 7 of Form 1040A.
4. Eligible individuals should enter qualifying income received in 2007 in the form of social security benefits, Tier 1 railroad retirement benefits and certain veterans' disability or survivor benefits on line 14a of Form 1040A. Individuals who do not have documentation of the exact amount of these government-provided benefits may estimate their annual benefit by multiplying their monthly benefit, prior to any deductions for withheld taxes or Medicare premiums, by the number of months during 2007 that they received the benefit.
5. Eligible individuals who are members of the Armed Forces of the United States should enter any nontaxable combat zone compensation received in 2007 that they elect to treat as earned income on line 40b of Form 1040A.
6. Eligible individuals who request direct deposit of their economic stimulus payment into their account at a bank or other financial institution should complete lines 44b through 44d of Form 1040A. Eligible individuals may not request a deposit of the stimulus payment into an account that is not in the eligible individual's name.
7. Eligible individuals should sign and date the form under the penalties of perjury statement, at the bottom of page 2 of Form 1040A.

Attached you will a copy of the 1040A that has been remarked for the stimulus payment. Simply complete the highlighted areas and mail it to the IRS. FLORIDA Filers mail to Internal Revenue Service, Atlanta, GA 39901-0015. Filing from other states, check the IRS web site at http://www.irs.gov/file/content/0,,id=105693,00.html

Based on the information provided on Form 1040A, the Service will compute the amount of the stimulus payment that will be refunded or credited.

Finally, in the event you still have questions about the stimulus rebate checks, how to get them, when they will be mailed out, etc., the IRS has created a website where all stimulus-related information will be available. The website may be accessed at the following weblink: http://www.irs.gov/irs/article/0,,id=177937,00.html

STIMULUS PAYMENT

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.)

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

LABEL HERE

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

If you have a qualifying child, attach Schedule EIC.

39 2007 estimated tax payments and amount applied from 2006 return. STIMULUS PAYMENT 39

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. ( )	