

Official Business
 Penalty for Private Use, \$300

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

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How To Determine Your Stimulus Payment

If your Net Income Tax Liability is: <i>(Net income tax liability is tax before credits, including the alternative minimum tax, less all nonrefundable credits other than the allowable child tax credit.)</i>	If your Qualifying Income is: <i>(Qualifying Income is earned income, Social Security benefits, and certain veterans' payments.)</i>	
	At least \$3,000	Under \$3,000
More than zero	Your stimulus payment is your net income tax liability up to \$600 (or \$1,200 for joint filers). However , generally your stimulus payment will not be less than \$300 (\$600 for joint filers).**	
Zero (\$0)	Your stimulus payment will be \$300 (\$600 for joint filers).	You will not receive a stimulus payment.

** In addition, if qualifying income is under \$3,000, gross income must exceed \$8,750 if single or married filing a separate return, \$17,500 if married filing a joint return, \$11,250 if head of household, or \$14,100 if qualifying widow(er).

Additional Stimulus Payment for Children. Individuals eligible for payments may also receive an additional \$300 for each qualifying child for the child tax credit.

Reduction for Higher Income Taxpayers. The stimulus payments are reduced for taxpayers with adjusted gross income (AGI) of more than \$75,000 (more than \$150,000 if married filing jointly).