

WASHINGTON, D.C. - Congressman John Olver today urged individuals in western Massachusetts to determine if they have done what they must to do receive rebate checks from the IRS.

On February 7, 2008, Congress passed the Economic Stimulus Act of 2008. It was signed into law by the President on February 13, 2008. This law will provide lower-income and middle-income working families, and certain seniors and disabled veterans, with a tax rebate.

In order to receive a tax rebate, an individual must file a 2007 tax return. Seniors and disabled veterans who do not normally file a tax return should file the simple 1040A form in order to receive their rebate.

Taxpayers will generally receive a rebate check of \$600, or \$1,200 in the case of a joint return. Most taxpayers with one dollar of income tax or \$3,000 of qualifying income will be guaranteed a minimum rebate check of \$300 (\$600 for a joint return). "Qualifying income" generally is the sum of an individual's earned income, Social Security benefits, and payments to disabled veterans or their survivors. In addition, a taxpayer is eligible for an additional \$300 for each qualifying child.

The IRS has announced that people who use direct deposit will be among the first to receive the tax rebate starting May 2. Paper checks will be put in the mail starting May 16. Tax rebates will be issued according to the last two digits of the main filer's Social Security number. A schedule of payments dates based on Social Security numbers can be found in IRS Notice 2008-44, available at <http://www.irs.gov/>.

The IRS has an economic stimulus calculator on its website ( [www.irs.gov](http://www.irs.gov) ) for taxpayers to use to calculate the amount of their stimulus check. Taxpayers will need to have the information from their 2007 income tax returns available.