



Department of the Treasury  
Internal Revenue Service

Notice 1277 (July 2001)  
Catalog Number 32130X

[www.irs.gov](http://www.irs.gov)

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## Correction To Notice of Status and Amount of Immediate Tax Relief

Dear Taxpayer:

We recently sent you a Notice 1275 advising you of the amount of the check you would receive as part of the immediate tax relief. In checking our records further, we found we made an error in figuring this amount. We apologize for the error.

The correct amount that you will be receiving is \_\_\_\_\_ If this amount is more than zero, you will receive your check during the week of \_\_\_\_\_  
Please disregard the amount shown in the Notice 1275 that we sent to you.

Your amount should have been limited to the tax liability on your 2000 tax return. Your tax liability reflects the benefit of tax credits you received, such as the child tax credit and credit for child and dependent care expenses. On the reverse side of this letter is information on how to calculate your immediate tax relief amount.

As stated in Notice 1275, the amount of the check may be reduced by any outstanding federal debt you owe, such as past due child support or federal or state income taxes.

You do not have to take any further action on this matter. If you have any questions, call 1-800-808-4262, extension 277. Please keep a copy of this notice with your tax records.

Department of the Treasury  
Internal Revenue Service  
Philadelphia Service Center  
11603 Roosevelt Blvd.  
Philadelphia, PA 19161

Official Business  
Penalty for Private Use, \$300

ENCLOSED IS AN IMPORTANT  
MESSAGE FROM THE IRS  
ON THE CORRECTION TO NOTICE  
OF STATUS AND AMOUNT OF  
IMMEDIATE TAX RELIEF.  
DO NOT THROW AWAY!

PRESORTED  
FIRST-CLASS MAIL  
Postage and Fees Paid  
Internal Revenue Service  
Permit No. G-48

**CORRECTION TO NOTICE OF STATUS AND AMOUNT OF  
IMMEDIATE TAX RELIEF**



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If your filing status on  
your return is:

Then:

<b>Single or Married Filing Separately</b>	The amount of your check will be the <b>lesser of</b> : <ul style="list-style-type: none"><li>- \$300,</li><li>- 5% of your taxable income<sup>1</sup>, <b>or</b></li><li>- your income tax liability<sup>2</sup></li></ul>
<b>Head of Household</b>	The amount of your check will be the <b>lesser of</b> : <ul style="list-style-type: none"><li>- \$500,</li><li>- 5% of your taxable income<sup>1</sup>, <b>or</b></li><li>- your income tax liability<sup>2</sup></li></ul>
<b>Married Filing Jointly or Qualifying Widow(er)</b>	The amount of your check will be the <b>lesser of</b> : <ul style="list-style-type: none"><li>- \$600,</li><li>- 5% of your taxable income<sup>1</sup>, <b>or</b></li><li>- your income tax liability<sup>2</sup></li></ul>

<sup>1</sup>Taxable income is on Form 1040, line 39; Form 1040A, line 25; Form 1040EZ, line 6; or the Telefile Tax Record, line K.

<sup>2</sup>Income tax liability is determined on Form 1040, line 51; Form 1040A, line 33; Form 1040EZ, line 10; or the Telefile Tax Record, line K.

**NOTE:** Please be aware that the government is required to adjust these checks if you owe past due Federal or state income tax, other Federal debts, or past due child support.

