

# Ready for a Tax Break?

**Did you pay tuition and related expenses in 2004 for yourself, a spouse or your dependent at a post-secondary educational institution?**

If so, you may be eligible for a tax credit or deduction on your 2004 federal tax return.

To see if you qualify, call us at  
**1-800-829-3676 for the  
free IRS Publication 970, Tax Benefits for Education.**

You can also download this publication from the Internet at the IRS Web site at [www.irs.gov](http://www.irs.gov).



# File Your Taxes On-Line

**SECURE! ACCURATE! FAST REFUNDS!**

- 1. Go to [www.irs.gov](http://www.irs.gov), type “free e-file” in the search box.**
- 2. Use your PC & Modem to follow the step-by-step instructions provided to file your tax return on-line 24 hours a day, 7 days a week.**



Department of the Treasury  
Internal Revenue Service

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

Publication 3948 (Rev. 9-2004)  
Catalog Number 33154R