

## Sample article for organizations to use to reach customers

Post the following Making Work Pay Credit article on your websites and/or other communication vehicles.

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### Avoid Refund Delays When You Claim the Making Work Pay Tax Credit on Your Tax Return

If you received wages or self-employment income during 2009 or 2010, you probably qualify for the Making Work Pay Credit. When you file your 2009 tax return—usually in 2010, or your 2010 return—usually in 2011, be sure to fill out and attach [Schedule M](#).

Created by the American Recovery and Reinvestment Act of 2009, the Making Work Pay Credit, normally a maximum of \$400 for singles and \$800 for couples, is refundable. This means you can get it even if you owe no tax. All eligible taxpayers must file Schedule M to claim the Making Work Pay Credit.

Because the Making Work Pay Tax Credit was built into the withholding tables for 2009 and 2010, most workers benefited from larger paychecks reflecting reduced federal income tax withholding during these years. Though most taxpayers paid less tax because of this credit, a limited number of people, including those who usually receive very small refunds, could in some situations owe a small amount rather than receiving a refund.

If you wind up owing tax because too little was taken out of your paychecks during 2009 or 2010, you may qualify for [special relief on a penalty](#) that sometimes applies. You can also make sure that you don't come up short again this year by filling out a new [Form W-4](#), *Withholding Allowance Certificate*, and giving it to your employer. The [IRS Withholding Calculator](#) can help you figure out how much more tax to have taken out.

Some taxpayers who received the one-time economic recovery payment need to reduce their credit by the amount of this payment. For details or to find out if you received one of these payments during 2010, visit [The Economic Recovery Payment page](#).

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**NOTE TO EDITOR:** *Below are links to Making Work Pay Tax Credit information:*

- [Avoid Refund Delays When you Claim MWP credit on your Tax Return](#)
- [Form 1040 - Schedule M](#)
- [2010 Instructions for Schedule M \(Form 1040A or 1040\) \(2010\)](#)
- [FS-2011-03](#), January 2011: Most Workers Need to File Schedule M; Making Work Pay Credit Offers Tax Savings Up to \$800
- [IRS Tax Tip 2011-15](#) January 21, 2011: Five Important Facts about the Making Work Pay Credit