IRS
Department of the Treasury
Internal Revenue Service
www.irs.gov
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You May Not Need To File a 2000 Tax Return

Instructions For Determining Your Filing Requirement

Although you filed a 1999 Federal Tax Return, you may not need to file one for 2000. That's because the income you stated on your 1999 return was below the filing requirement.

You probably will not have to file this year if you have the same sources of income as you did for last year. If you don't have to file a federal tax return, you will save time. And if you pay someone else to prepare your tax return, you'll also save money. This will also save the cost of printing and mailing a package, you may not need. Therefore, we are sending you this informational brochure instead of a 2000 tax package.

To find out if you will need to file a 2000 return, fill out the worksheet that follows and check the filing requirements on the chart.

You must file a tax return if your gross income from line 5 of the worksheet is at least the amount shown in the last column of the chart for your filing status and age.

The Internal Revenue Service (IRS) is sending this information as part of our customer service and outreach efforts to reduce taxpayer burden. We hope this information helps you decide whether you need to file a 2000 federal tax return. You can reach us by phone 24 hours a day, 7 days a week during the filing season at 1-800-829-1040. After April 16, we will continue to offer around the clock service for refund and account callers, and we will be available for tax law assistance Monday through Saturday from 7am until 11pm.

Sincerely,

Charles O. Rossotti

Charles O. Rossotti
Commissioner, Internal Revenue

Can I Use This Worksheet?

You can use the worksheet if your only taxable income for 2000 was from one of the sources listed on the worksheet. You cannot use the worksheet if you can be claimed as a dependent on another person's tax return. If you cannot use the worksheet, refer to the tax return instructions. Prepare and file your tax return if the instructions indicate that you are required to file.

If you are not required to file a tax return this year, you will need to make sure you obtain a Form 9452 every year to ensure you are still not required to file a tax return.

What Is Gross Income?

Gross income is all income you received in the form of money, goods, property, and services that is not exempt from tax including any income from sources outside the United States (even if you may exclude part or all of it).

How Do I Complete the Worksheet?

Enter the amount of each income item on the line provided.

Do not count social security benefits as taxable income unless you are married filing a separate return and lived with your spouse at any time in 2000.

How Do I Use the Chart?

Read across to find your filing status and age. (If you were age 65 on January 1, 2001, you are considered to be age 65 at the end of 2000.)

You must file a return if your gross income from line 5 of the worksheet was at least the amount shown in the last column of the chart.

Are There Special Situations?

Yes. You will need to file a return:

- If you are eligible for the Earned Income Credit (EIC) or the additional child tax credit or if you received any advance EIC payments.
- To receive a refund of any Federal income tax withheld.
- If you owe any special taxes.
- If you had wages of $108.28 or more from a church or church-controlled organization.
- If you are self-employed and your net earnings were more than $400.

You should also check your state's filing requirements because they may be different than Federal requirements.

Note: *Do not send the worksheet to the IRS. Keep it for your records.*

Determining Your Filing Requirements

Use this chart to see if you must file a return. If line 5 of the worksheet is less than the amount shown in the chart below, a Federal tax return does not have to be filed.

IF your filing status is ...	AND at the end of 2000 you were ...	THEN you do not need to file a return if your gross income is less than ...
Single	under 65 65 or older	$ 7,200 8,300
Married filing jointly*	under 65 (both spouses) 65 or older (one spouse) 65 or older (both spouses)	$12,950 13,800 14,650
Married filing separately	any age	$ 2,800
Head of household	under 65 65 or older	$ 9,250 10,350
Qualifying widow(er) with dependent child	under 65 65 or older	$10,150 11,000

(Worksheet taken from Form 9452 (Rev. 10-00) OMB. NO. 1545-1316)

*If you did not live with your spouse at the end of 1999 (or on the date your spouse died) and your gross income was at least $2800, you must file a return regardless of your age.

Computing Your Total Gross Income

Caution: Do not use this worksheet if you have taxable income from sources not listed below.

1. Wages, salaries, tips	**1. $**
2. Taxable interest income	**2. $**
3. Dividend income (Include gain on sale of stocks or bonds)	**3. $**
4. Taxable retirement income (Taxable Pension, Annuity, IRA Distributions)	**4. $**
5. Gross income. Add amounts on lines 1 through 4	**5. $**

Note: Do not include social security benefits you receive unless you are married filing a separate return from your spouse and you lived with him or her at anytime in 2000.

Quick and Easy Access to Tax Help and Forms

Personal Computer

Access the IRS web site at **www.irs.gov**, select the Forms and Pubs option, and follow the directions for gettting a tax package or other forms and instructions.

TaxFax Service

Dial **703-368-9694** from your fax machine.

Follow the directions of the prompts and your items will be immediately faxed back to you.

Phone

Obtain forms, instructions, and publications 24 hours a day, 7 days a week, by calling:

1-800-829-3676 to order current and prior year forms, instructions, and publications. You should receive your order within 10 days.

Walk-in

Pick up certain forms, instructions, and publications at many post offices, libraries, and IRS offices. Some IRS offices, libraries, grocery stores, copy centers, and office supply stores have an extensive collection of products available to photocopy or print from a CD-ROM.

Mail

Send your order for tax products to the Distribution Center nearest you. You should receive your products within 10 days after we receive your order .

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Western Area Distribution Center
Rancho Cordova, CA 95743-0001

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Central Area Distribution Center
PO. Box 8903
Bloomington, IL 61702-8903

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PO. Box 85074
Richmond, VA 23261-5074

CD-ROM

Order IRS Publication 1796, Federal Tax Products on CD-ROM, and obtain:

- Current tax forms, instructions and publications
- Prior-year tax forms and instructions
- Popular tax forms which may be filled-in electronically, printed out for submission, and saved for record keeping
- Internal Revenue Bulletin

Purchase the CD-ROM via Internet at **www.irs.gov/cdorders** from the National Technical Information Service (NTIS) for $21 (no handling fee). Order by phone at **1-877-CDFORMS** (1 -877-233-6767) for $21 (plus $5 handling fee). The price for 25 or more copies is $15.75 per CD plus a $5.00 handling fee.

Availability:
First release-late December
Final release-late January

TeleTax Topics

You can listen to pre-recorded messages on about 150 tax topics by calling **1-800-829-4477.**

Refund Information

You can check on the status of your 2000 refund by calling **1-800-829-4477**.

Tax Questions

Call the IRS with your tax questions at **1-800-829-1040.**

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Philadelphia, PA 19161

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