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Thank You for not Filing

Dear Taxpayer,

We wrote to you in 1998 to let you know that you might not have to file a federal tax return. Thank you for taking the time to analyze your filing situation. If your sources of income are the same as last year, you may not need to file this year either.

To find out if you do need to file, just fill out the enclosed worksheet (Form 9452) and compare line 7 with the chart. If your income on line 7 is more than the minimum for your filing status as shown on the chart, you will need to file a tax return. Also review the enclosed Reminders! (Notice 1205) to determine if there are special situations that could cause your filing requirement to change.

The Form 9452 worksheet is for your records, please do not return it. If you find that you do need to file a return, please call 1-800-829-3676 and we will mail you any tax forms or schedules you may need.

Important Reminder: Even if you don't have to file a federal tax return, you still may need to file a state tax return because federal and state filing requirements may be different. We are enclosing a list of state tax agencies telephone numbers to help you find if you need to file a state tax return.

The Internal Revenue Service is sending this information as part of our customer service and outreach effort to reduce taxpayer burden. We hope this information helps you . If you need additional assistance, visit your local IRS office or tax assistance site. If you have questions or need the location of the nearest tax site, please call us at 1-800-829-1040

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BULK RATE
POSTAGE & FEES PAID
INTERNAL REVENUE SERVICE
PERMIT NO. G-48

Instructions for Determining Your Filing Requirements

When Do I Use the Worksheet?

Use the worksheet when your only taxable income for 1999 was from one or more 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.

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. This includes any gain on the sale of your home, even if you may exclude or postpone all of the gain.

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 1999.

How Do I Use the Chart?

- Find your marital status at the end of 1998.
- Read across to find your filing status and age. (If you were age 65 on January 1, 2000, you are considered to be age 65 at the end of 1999.)
- You must file a return if your gross income from line 7 of the worksheet was at least the amount shown in the last column of the chart.

Computing Your Total Gross Income

Note: *You can use this worksheet only if your taxable income for 1999 and 2000 is from one of the sources 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. $**

Caution: You may also be required to file a return if you owe any special taxes, such as tax on an IRA or other retirement plan.

Determining Your Filing Requirements

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

Note: *If you turned 65 on January 1, 2000 you are considered to be 65 at the end of 1999.*

IF your filing status is...	AND at the end of 1999 you were...	THEN you do not need to file a return if your gross income is less than...
Single	under 65 65 or older	$ 7,050 8,100
Married filing jointly*	under 65 (both spouses) 65 or older (one spouse) 65 or older (both spouses)	$12,700 13,550 14,400
Married filing separately	any age	$2,750
Head of household	under 65 65 or older	$ 9,100 10,150
Qualifying widow(er) with dependent child	under 65 65 or older	$ 9,950 10,800

(Worksheet taken from Form 9452 (Rev. 7-99) 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 $2750, you must file a return regardless of your age