

Student's Last Name _____

First Name _____

Middle Initial _____

Student ID Number _____

FILE COPY

You reported that you did not file a 2008 U.S. Income Tax Return. According to the Internal Revenue Service filing requirement listed below, as prescribed by the 2008 Tax Guide, you (and your spouse if you are married) are required to file a tax return.

2008 Filing Requirements for Most Taxpayers

IF your filing status is . . . *	AND at the end of 2008 you were . . . **	THEN file a return if your gross income was at least . . . ***
Single	under 65 65 or older	\$8,950 \$10,300
Single (if your parent or someone else can claim you as a dependent)	under 65 65 or older	\$5,450 \$6,800
Married, filing jointly****	under 65 (both spouses) 65 or older (one spouse) 65 or older (both spouses)	\$17,900 \$18,950 \$20,000
Married, filing separately	any age	\$3,500
Head of Household	under 65 65 or older	\$11,500 \$12,850
Qualifying widow(er) with dependent child	under 65 65 or older	\$14,400 \$15,450

* **Filing status:** Your filing status generally depends on whether you are single or married. In some cases, it depends on other factors as well. Whether you are single or married is determined as of the last day of your tax year, which is December 31 for most tax-payers.

** **Age:** If you were born on January 1, 1943, you are considered to be age 65 at the end of 2008.

*** **Gross income** means 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). **Do not** include social security benefits unless you are married filing a separate return and you lived with your spouse at any time during 2008.

**** If you did not live with your spouse at the end of 2008 (or on the date your spouse died) and your gross income was at least \$3,400, you must file a return regardless of your age.

Please attach this form to a signed copy of your parent's 2008 U.S. income tax return, or a signed statement from the Internal Revenue Service, verifying that a tax return is not required to be filed for 2008.

Student Signature

____/____/____
Date

MAILING ADDRESS

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