

Internal Revenue Service

Philadelphia Service Center

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Internal Revenue Service

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You May Not Need to File a 2004 Tax Return

Instructions For Determining Your Filing Requirement

ALTHOUGH YOU filed a 2003 Federal tax return, you may not need to file one for 2004. That's because the income you stated on your 2003 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 2004 tax package.

To find out if you will need to file a 2004 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 2004 Federal tax return. You can reach us by phone at 1-800-829-1040. Our normal hours of operation are Monday through Friday from 7:00 a.m. to 10:00 p.m. local time. Beginning January 22, 2005, through April 9, 2005, assistance will also be available on Saturday from 10:00 a.m. to 3:00 p.m. local time. Assistance provided to callers from Alaska and Hawaii will be based on the hours of operation in the Pacific Time Zone. We continue to offer around-the-clock service for refund and account callers.

Sincerely,

A handwritten signature in black ink, reading "Mark W. Everson". The signature is fluid and cursive, with the first letters of the first and last names being capitalized and prominent.

Mark W. Everson
COMMISSIONER, Internal Revenue Service

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 include social security benefits you received unless you are married filing a separate return from your spouse and you lived with him or her at any time in 2004.

How Do I Use the Chart?

Read across to find your filing status and age. (If you were age 65 on January 1, 2005, you are considered to be age 65 at the end of 2004).

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 at least \$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 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 2004 you were...	THEN you do not need to file a return if your gross income is less than...
Single	under 65 65 or older	\$ 7,950 9,150
Married filing jointly*	under 65 (both spouses) 65 or older (one spouse) 65 or older (both spouses)	\$15,900 16,850 17,800
Married filing separately	any age	\$ 3,100
Head of household	under 65 65 or older	\$10,250 11,450
Qualifying widow(er) with dependent child	under 65 65 or older	\$12,800 13,750

Worksheet taken from Form 9452 (Rev. 10-04) OMB No. 1545-1316.

* If you did not live with your spouse at the end of 2004 (or on the date your spouse died) and your gross income was at least \$3,100, you must file a return regardless of your age.

Computing Your Total Gross Income

CAUTION: Do not use this worksheet if you have gross income from sources not listed below.

1 Wages, salaries, tips	1 \$
2 Interest income (Do not include tax-exempt interest such as from municipal bonds.)	2 \$
3 Dividend income (Include proceeds from the sale of stocks or bonds.)	3 \$
4 Retirement income (Pension, Annuity, and IRA Distributions)	4 \$
5 Gross income. Add amounts on lines 1 through 4.	5 \$

NOTE: Do not include social security benefits you received unless you are married filing a separate return from your spouse and you lived with him or her at any time in 2004.

Instructions for Determining Your Filing Requirement



PERSONAL COMPUTER

Access the IRS web site at **www.irs.gov**, select the Forms and Pubs option, and follow the directions for getting 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. Long-distance charges may apply.



TELEPHONE

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

1-800-829-3676 to order current year forms, instructions, and publications, and prior year forms and instructions.



WALK-IN

Pick up certain forms, instructions, and publications at many post offices, libraries, and IRS offices. Some IRS offices, libraries, city and county government offices, credit unions, 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 National Distribution Center. You should receive your products within 10 days after we receive your order.

National Distribution Center
P.O. Box 8903
Bloomington, IL 61702-8903



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
- Frequently requested 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 \$22 (no handling fee). Order by phone at 1-877-CDFORMS (1-877-233-6767) for \$22 (plus \$5 handling fee).

Availability:

First release—early January

Final release—late February

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 refund by calling **1-800-829-4477**.

TAX QUESTIONS

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