



FINANCIAL AID OFFICE

50 PHELAN AVENUE • SAN FRANCISCO, CA 94112 ☎ (415) 239-3575/3576 • Fax (415) 239-3917

2011-2012 TAX FILING STATUS

Dear Financial Aid Applicant:

In your financial aid application and supporting documents, you indicated that an Internal Revenue Service (IRS) Income Tax Return (IRS 1040, 1040A, or 1040EZ) for 2010 has not been filed for you and/or your parents. The amount of income reported suggests that a tax return must be filed.

Enclosed are IRS instructions which explain who must file. Consult with a tax professional or the IRS for further clarification. Although the April 15, 2011 deadline may have been missed, it is not too late to comply with the law. (Note: if taxes were withheld, the filer may be eligible for an income tax refund.)

There are two issues of concern. First, a tax return may need to be filed. Second, there is the possibility of a federal audit. Financial aid records are routinely audited, and it is possible that failure to file could result in future inquiry.

MUST SUBMIT PROOF IN PERSON

If a 2010 IRS 1040, 1040A, or 1040EZ has already been filed, and you believe our records are in error, submit a signed copy of the form you filed. If you believe a tax return is not required to be filed, bring a letter from the IRS, or a copy of the applicable tax provision, or other documentation supporting the claim to non-filer status.

Please contact the Financial Aid Office if you have questions or need assistance in completing your financial aid application.

Sincerely,

Financial Aid Office

Chart A – For Most People

IF your filing status is . . .	AND at the end of 2010 you were* . . .	THEN file a return if your gross income** was at least . . .
Single	under 65 65 or older	\$9,350 10,750
Married filing jointly***	under 65 (both spouses) 65 or older (one spouse) 65 or older (both spouses)	\$18,700 19,800 20,900
Married filing separately (see page 13)	any age	\$3,650
Head of household (see page 13)	under 65 65 or older	\$12,050 13,450
Qualifying widow(er) with dependent child (see page 13)	under 65 65 or older	\$15,050 16,150

**If you were born on January 1, 1946, you are considered to be age 65 at the end of 2010.*

***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 or from the sale of your main home (even if you can exclude part or all of it). Do not include any social security benefits unless (a) you are married filing a separate return and you lived with your spouse at any time in 2010 or (b) one-half of your social security benefits plus your other gross income and any tax-exempt interest is more than \$25,000 (\$32,000 if married filing jointly). If (a) or (b) applies, see the instructions for lines 20a and 20b to figure the taxable part of social security benefits you must include in gross income.*

****If you did not live with your spouse at the end of 2010 (or on the date your spouse died) and your gross income was at least \$3,650, you must file a return regardless of your age.*

Chart B—For Children and Other Dependents (See the instructions for line 6c that begin on page 15 to find out if someone can claim you as a dependent.)

If your parent (or someone else) can claim you as a dependent, use this chart to see if you must file a return. In this chart, **unearned income** includes taxable interest, ordinary dividends, and capital gain distributions. It also includes unemployment compensation, taxable social security benefits, pensions, annuities, and distributions of unearned income from a trust. **Earned income** includes salaries, wages, tips, professional fees, and taxable scholarship and fellowship grants. **Gross income** is the total of your unearned and earned income.

Single dependents. Were you either age 65 or older or blind?

- No. You must file a return if any of the following apply**
 - Your unearned income was over \$950.
 - Your earned income was over \$5,700.
 - Your gross income was more than the larger of—
 - \$950, or
 - Your earned income (up to \$5,400) plus \$300.
- Yes. You must file a return if any of the following apply.**
 - Your unearned income was over \$2,350 (\$3,750 if 65 or older and blind).
 - Your earned income was over \$7,100 (\$8,500 if 65 or older and blind).
 - Your gross income was more than the larger of—
 - \$2,350 (\$3,750 if 65 or older and blind), or
 - Your earned income (up to \$5,400) plus \$1,700 (\$3,100 if 65 or older and blind).

Married dependents. Were you either age 65 or older or blind?

- No. You must file a return if any of the following apply.**
 - Your unearned income was over \$950.
 - Your earned income was over \$5,700.
 - Your gross income was at least \$5 and your spouse files a separate return and itemizes deductions.
 - Your gross income was more than the larger of—
 - \$950, or
 - Your earned income (up to \$5,400) plus \$300.
- Yes. You must file a return if any of the following apply.**
 - Your unearned income was over \$2,050 (\$3,150 if 65 or older and blind).
 - Your earned income was over \$6,800 (\$7,900 if 65 or older and blind).
 - Your gross income was at least \$5 and your spouse files a separate return and itemizes deductions.
 - Your gross income was more than the larger of—
 - \$2,050 (\$3,150 if 65 or older and blind), or
 - Your earned income (up to \$5,400) plus \$1,400 (\$2,500 if 65 or older and blind).

Chart C—Other Situations When You Must File

You must file a return if any of the four conditions below apply for 2010.

1. You owe any special taxes, including any of the following.
 - a. Alternative minimum tax.
 - b. Additional tax on a qualified plan, including an individual retirement arrangement (IRA), or other tax-favored account. But if you are filing a return only because you owe this tax, you can file Form 5329 by itself.
 - c. Household employment taxes. But if you are filing a return only because you owe this tax, you can file Schedule H by itself.
 - d. Social security and Medicare tax on tips you did not report to your employer or on wages you received from an employer who did not withhold these taxes.
 - e. Recapture of first-time homebuyer credit. See the instructions for line 59 on page 43.
 - f. Write-in taxes, including uncollected social security and Medicare or RRTA tax on tips you reported to your employer or on group-term life insurance and additional taxes on health savings accounts. See the instructions for line 60 on page 43.
 - g. Recapture taxes. See the instructions for line 44, on page 35, and line 60, on page 43.
2. You received any advance earned income credit (EIC) payments from your employer. These payments are shown in Form W-2, box 9.
3. You had net earnings from self-employment of at least \$400.
4. You had wages of \$108.28 or more from a church or qualified church-controlled organization that is exempt from employer social security and Medicare taxes.