



FINANCIAL AID OFFICE

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

2008 - 2009 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 2007 has not been filed for you and /or your parent(s). 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, 2008 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 2007 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 2007 you were* . . .	THEN file a return if your gross income** was at least . . .
Single	Under 65 65 or older	\$8,750 10,050
Married filing separately (see page 13)	Any age	\$3,400
Married filing jointly ***	Under 65 (both spouses) 65 or older (one spouses) 65 or older (both spouses)	\$17,500 18,550 19,600
Head of household	Under 65 65 or older	\$11,250 12,550
Qualifying widow(er) with dependent Child (see page 14)	Under 65 65 or older	\$14,100 15,150

* If you were born on January 1, 1943, you are considered to be age 65 at the end of 2007.
 ** **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 can 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 in 2007.
 *** If you did not live with your spouse at the end of 2007 (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.

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. **Earned income** includes wages, tips, 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 \$850.

- Your earned income was over \$5,350.
- Your gross income was more than the **larger** of—
- \$850, or
- Your earned income (up to \$5,050) plus \$300.

Yes. You must file a return if **any** of the following apply.

- Your unearned income was over \$2,150 (\$3,450 if 65 or older **and** blind).
- Your earned income was over \$6,650 (\$7,950 if 65 or older **and** blind).
- Your gross income was more than—

The larger of:	Plus	This amount:
<ul style="list-style-type: none"> • \$850, or • Your earned income (up to \$5,050) plus \$300 	}	\$1,300 (\$2,600 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 \$850.
- Your earned income was over \$5,350.
- 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—
- \$850, or
- Your earned income (up to \$5,050) plus \$300.

Yes. You must file a return if **any** of the following apply.

- Your unearned income was over \$1,900 (\$2,950 if 65 or older **and** blind).
- Your earned income was over \$6,400 (\$7,450 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:	Plus	This amount:
<ul style="list-style-type: none"> • \$850, or • Your earned income (up to \$5,050) plus \$300 	}	\$1,050 (\$2,100 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 2007.

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. 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 tax on health savings account distributions. See the instructions for line 63 on page 42.
- f. Recapture taxes. See the instructions for line 44, that begin on page 33, and line 63, on page 42.
- g. Additional tax on a health savings account from Form 8889, Part III.

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.