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From: Internal Revenue Service (IRS) [irs@service.govdelivery.com]
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To: Vince Nardone
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Internal Revenue Service

United States Department of the Treasury

IRS Tax Tips

February 10, 2009

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To File or Not To File

You must file a tax return if your income is above a certain level. The amount varies depending on filing status, age and the type of income you receive.

For example, a married couple both under age 65 generally is not required to file until their joint income reaches \$17,900. However, self-employed individuals generally must file a tax return if their net income from self employment was at least \$400.

Check the "Individuals" section of the IRS Web site at IRS.gov or consult the instructions for form 1040, 1040A, or 1040EZ for specific details that may affect your need to file a tax return with IRS this year.

Even if you don't have to file, here are six reasons why you may want to file:

- 1. Federal Income Tax Withheld.** If you are not required to file, you should file to get money back if Federal Income Tax was withheld from your pay, if you made estimated tax payments, or had a prior year overpayment applied to this year's tax.
- 2. Recovery Rebate Credit.** If you did not qualify or did not receive the maximum amount for the 2008 Economic Stimulus Payment, you may be entitled to a Recovery Rebate Credit when you file your 2008 tax return.
- 3. Earned Income Tax Credit.** You may qualify for the Earned Income Tax Credit, or EITC, if you worked, but did not earn a lot of money. EITC is a refundable tax credit meaning you could qualify for a tax refund.
- 4. Additional Child Tax Credit.** This credit may be available to you if you have at least one qualifying child and you did not get the full amount of the Child Tax Credit.
- 5. First time Homebuyer Credit.** If you bought a main home after April 8, 2008, and before July 1, 2009 and did not own a main home during the prior 3 years, you may be able to take this refundable credit.
- 6. Health Coverage Tax Credit.** Certain individuals, who are receiving certain Trade Adjustment Assistance, Alternative Trade Adjustment Assistance, or pension benefit payments from the Pension Benefit Guaranty Corporation, may be eligible for a Health

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Coverage Tax Credit when you file your 2008 tax return.

For more information about filing requirements and your eligibility to receive tax credits, visit the IRS Web site at IRS.gov.

Links:

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