

# 1997 Filing Assistance Program

(Do you have to file a tax return?)

▶ See instructions on back.

**Do not send to IRS.  
Keep for your records.**

Name(s)

Your social security number

**CAUTION: *DO NOT* use this worksheet if any of the special situations listed in the general instructions on page 2 apply to you.**

## Computing Your Total Gross Income (See instructions.)

1	Wages, salaries, tips .....	1		
2	Taxable interest income .....	2		
3	Dividend income .....	3		
4	Taxable refund (state and local income taxes) .....	4		
5	Taxable retirement income (Pension, Annuity, IRA Distribution) .....	5		
6	Other taxable income .....	6		
7	<b>Gross Income.</b> Add amounts on lines 1 through 6. ....	7		

## Determining Your Filing Requirement (See instructions.)

- 1 Use this chart to see if you must file a return. If line 7 is less than the amount shown in the chart below, a Federal tax return does not have to be filed.

1997 Filing Requirements for Most People		
If your filing status is	And at the end of 1997 you were	Then you do not need to file a return if your gross income is less than
Single	Under 65	\$ 6,800
	65 or older	\$ 7,800
Married, Joint Return	Under 65 (both)	\$ 12,200
	65 or older (one)	\$ 13,000
	65 or older (both)	\$ 13,800
Married, Separate Return	Any age	\$ 2,650
Head of Household	Under 65	\$ 8,700
	65 or older	\$ 9,700
Qualifying Widow(er) With Dependent Child	Under 65	\$ 9,550
	65 or older	\$ 10,350

**Paperwork Reduction Act Notice** -- Your use of this worksheet is optional. It is provided to aid you in determining whether you must file a Federal tax return.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by Code section 6103.

The time needed to complete this worksheet will vary depending on individual circumstances. The estimated average time is 30 minutes.

If you have comments concerning the accuracy of this time estimate or suggestions for making this form simpler we would be happy to hear from you. You can write to the Tax Forms Committee, Western Area Distribution Center, Rancho Cordova CA 95743-0001.

## General Instructions

### Purpose of Form

Use Form 9452 to figure your gross income and determine your filing requirement.

### Special Situations

There are some special situations that may **require** you to file a 1997 tax return, ***even if your gross income is less than the amount shown in the chart in Part II.***

**Withholding.**- If you had taxes withheld from a job or your annuity or pension income, and you want to get a refund of the withheld taxes, you will need to file.

**Earned income credit.**-

1. If you wish to apply for the earned income credit you will need to file.

2. You **must file** if you received any advance earned income credit payments from you employer. These payments should be shown in box 9 of your W-2 form.

**Special taxes.**-

1. You **must file** if you owe any special tax on a qualified retirement plan (including an individual retirement account (IRA)) or a medical savings account (MSA). You may owe this tax if you:

- Received an early distribution from a qualified plan,
- Made excess contributions to your IRA or MSA,
- Were born before July 1, 1926, and you did not take the minimum required distribution from your qualified retirement plan, or,
- Received a distribution in excess of \$160,000 from a qualified retirement plan.

2. You **must file** if you owe social security and Medicare tax on tips you did not report to your employer.

3. You **must file** if you owe uncollected social security and Medicare or RRTA tax on tips you reported to your employer.

4. You **must file** if you owe alternative minimum tax.

5. You **must file** if you owe recapture taxes.

**Married taxpayer, living apart.**- If you didn't live with your spouse at the end of 1997 (or on the date your spouse died) and your gross income was at least \$2,650, you **must file** regardless of your age.

**Taxable self-employment income.**- You **must file** if you had net self-employment income of at least \$400.

**Church employee income.**- You **must file** if you had wages of \$108.28 or more from a church or qualified church-controlled organization that is exempt from employer social security or Medicare taxes.

**Claimed as a dependent by another person.**- If someone else can claim you as a dependent, you may have to file a tax return even if your own income is much lower than the total gross income amounts in Part II. ***If your gross income was \$2,650 or more, you usually cannot be claimed as a dependent unless you were under age 19 (or a student under age 24).***

## Specific Instructions

### Part I

Complete Part I to figure your gross income for 1997.

Gross income means all income you received in the form of money, goods, property, and services that is not exempt from tax. This **includes** any gain on the sale of your main home (even if you may exclude or postpone part or all of the gain).

**Social security benefits.**-

1. Social security payments are **NOT** taxable unless one-half or all your net social security benefits plus your adjusted gross income and any tax exempt interest total more than \$25,000 if you are single (or married filing separately and you **lived apart** from your spouse for all of 1997), or \$32,000 if married filing a joint return. Enter only the **taxable portion** of your social security benefits on line 6, other taxable income.

2. Include one-half of all your net social security benefits in line 6, other taxable income, if you are married filing a separate return and you lived with your spouse **any time** in 1997.

### Part II

Use the table in Part II to determine your filing requirement.

If you turned age 65 on January 1, 1998, you are considered to be age 65 at the end of 1997.