

Caution: Do any of the special situations listed in the general instructions on page 2 apply to you?

- () Yes. Stop here; you must file a Federal income tax return. Do not use this form.
- () No. Continue.

Part I Computing Your Total Gross Income (See instructions.)

1 Wages, salaries, tips, etc.	1		
(Do not include social security income)			
2 Interest income	2		
(Do not include tax-exempt interest, such as from municipal bonds)			
3 Ordinary dividend income	3		
4 Refund of state and local income taxes if, in the year the tax was paid, you itemized your deductions on Schedule A (Form 1040)	4		
5 Retirement income (such as income from a taxable pension, annuity, IRA distributions, etc.)	5		
6 Other income	6		
(Self-employment, such as income from prizes, awards, gambling winnings, lottery, raffles, jury duty fees, etc.)			
7 Gross Income. Add amounts on lines 1 through 6	7		

Part II Determining Your Filing Requirement

Can someone claim you as a dependent on their 2008 income tax return?

- () Yes. See instructions on page 2.
- () No. Use the following chart to make sure you do not have to file a Federal income tax return for 2008.

2008 Filing Requirements for Most People

If your filing status would be	And at the end of 2008 you were*	Then you do not need to file a return if the amount on line 7 is less than
Single	under 65 65 or older	\$8,950 10,300
Married filing jointly**	under 65 (both spouses) 65 or older (one spouse) 65 or older (both spouses)	\$17,900 18,950 20,000
Married filing separately	any age	\$3,500
Head of household	under 65 65 or older	\$11,500 12,850
Qualifying widow(er) with dependent child	under 65 65 or older	\$14,400 15,450

*If you were born on January 1, 1944, you are considered to be age 65 at the end of 2008.

**If you did not live with your spouse at the end of 2008 (or on the date your spouse died) and your gross income on line 7 above was at least \$3,500, you must file a return regardless of your age.

General Instructions

Purpose of Form

Use Form 9452 to see if you must file a Federal income tax return for 2008. However, see **Special Situations** below before you begin.

Special Situations

If any of the following special situations apply to you, you **must** file a Federal income tax return for 2008 **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 your 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 Arrangement (IRA), Archer Medical Savings Account (MSA), or Coverdell Education Savings Account (ESA). You may owe this tax if you:
 - Received an early distribution from (a) an IRA or other qualified retirement plan, (b) an annuity, or (c) a modified endowment contract entered into after June 20, 1988.
 - Made excess contributions to your IRA, Archer MSA, or Coverdell ESA.
 - You received distributions from Coverdell ESAs in excess of your qualified higher education expenses.

- Were born before July 1, 1937, and you received less than the minimum required distribution from your 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 Tier 1 Railroad Retirement (RRTA) tax on tips you reported to your employer or on group-term life insurance.
 4. You **must file** if you owe alternative minimum tax.
 5. You **must file** if you owe recapture taxes.

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 and Medicare taxes.

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 \$3,500 or more, you usually cannot be claimed as a dependent unless at the end of 2008 you were under age 19 (or a student under age 24).

Specific Instructions

Part I

Complete Part I to figure your gross income for 2008.

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 may exclude part or all of it).

Social security benefits

1. Social security payments are **NOT** taxable unless one-half of 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 2008), 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.

Part II

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

If you were born on January 1, 1944, you are considered to be age 65 at the end of 2008.

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 Internal Revenue 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 Internal Revenue Service, Tax Products Coordinating Committee, SE:W:CAR:MP:T:T:SP, 1111 Constitution Ave. NW, IR-6406, Washington, DC 20224.