

**Internal Revenue Service**

Department of the Treasury

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[Redacted]

This letter is in response to your undated letter in which you ask questions concerning the individual federal income tax filing requirements of the Internal Revenue Code ("Code"). Specifically, you want to know who is subject to federal income taxes and what form is used to file a federal income tax return?

Who Must File a Return

For each tax year, a return must be made by a United State citizen or a resident alien who has at least a specified minimum amount of gross income. (See section 6012 of the Code.) The income levels at which individuals must file income tax returns for 2001 (even though no tax is owed) are generally as follows:

Single individual .....	\$ 7,450
Single individual, 65 or older.....	8,550
Married individual, separate return.....	2,900
Married couple, joint return.....	13,400
Married couple, joint return, one spouse 65 or older.....	14,300
Married couple, joint return, both spouses 65 or older.....	15,200
Head of household.....	9,550
Head of household, 65 or older.....	10,650
Qualifying widow(er).....	10,500
Qualifying widow(er), 65 or older.....	11,400

These amounts change every tax year. So, please keep in mind the above figures are for the taxable year of 2001 only.

For federal income tax purposes, "gross income" means all income from whatever source, except for those items specifically excluded by the Code. (See section 61 of the Code.) Under section 61 of the Code, fifteen of the more common types of "gross income" are enumerated. They are: 1) compensation for services, including fees, commissions, fringe benefits, and similar items; 2) gross income from business; 3) gains from dealings in property; 4) interest; 5) rents; 6) royalties; 7) dividends; 8) alimony and separate maintenance payments; 9) annuities; 10) income from life insurance and endowment contracts; 11) pensions; 12) income from discharge of debt; 13) partner's share of partnership income; 14) income "in respect of a decedent"; and 15) income from an interest in an estate or trust.

#### Which Form to Use

Assuming you are a U.S. citizen or a resident alien, and have at least the specified minimum amount of gross income for your appropriate filing status, you are required to file an individual federal income tax return. The Form 1040, U.S. Individual Income Tax Return is the form used for individuals filing the federal income tax return. Forms 1040EZ and 1040A may also be used when appropriate. (See pages 8-9 of Publication 17.)

This letter provides general information only. It describes well-established interpretations or principles of tax law without applying them to a specific set of facts. It is advisory only and has no binding effect on the Internal Revenue Service. This letter is intended only to provide you with general guidance for determining how to comply with applicable law. We hope this information is useful to you. If you have any further questions, please contact Raymond Bailey at (202) 622-4910.

Sincerely,

Pamela W. Fuller  
Senior Technician Reviewer, Branch 1  
Administrative Provisions and Judicial Practice

Enclosure:  
Copy of Publication 17