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BANKING, HOUSING, AND URBAN AFFAIRS
BUDGET
SPECIAL COMMITTEE ON AGING

United States Senate

WASHINGTON, DC 20510-2204

April 23, 2002

Michael Romanow
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Traverse City, Michigan 49684

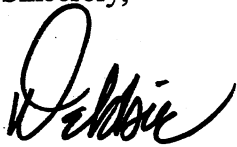
Thank you . . .

. . . for contacting me about the basics of Federal tax law. I appreciate your taking time to share your concerns with me.

U.S. tax laws are found in Title 26 of the United States Code. Section 6012 of the Code makes clear that only people whose income falls below a certain minimum level do not have to file returns. Sections 861 through 865 determine whether income is from a U.S. or foreign source – they do not in any way exclude income from taxation for a U.S. citizen or resident.

If you have any further questions, please feel free to call the IRS at 1-800-829-1040 or visit its website at www.irs.gov. I hope you found this information useful.

Sincerely,



Debbie Stabenow
United States Senator

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