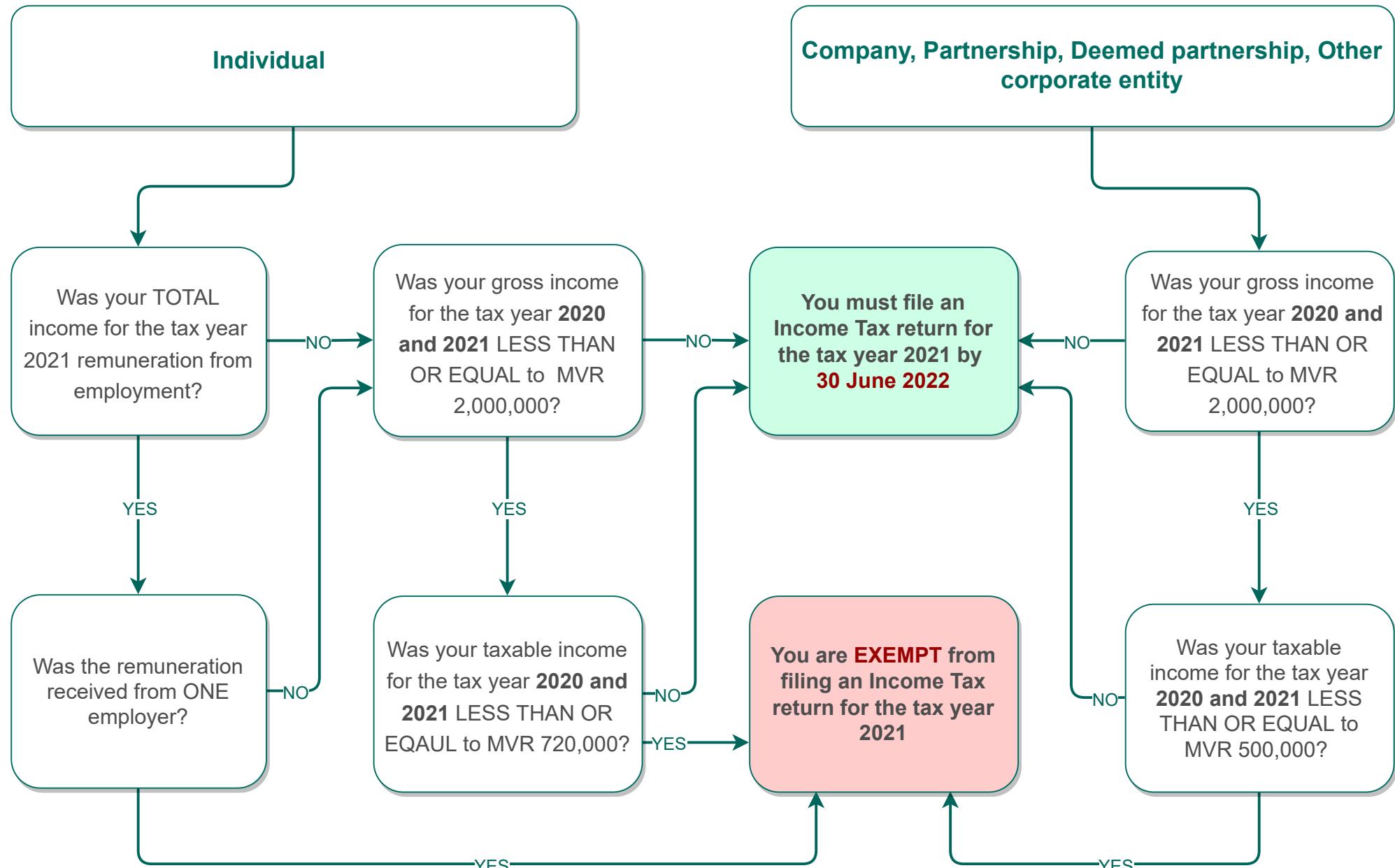


## Income Tax Return Filing Requirements for the tax year 2021



**Note:** Even though you are exempt from filing an income tax return, you can still choose to file an income tax return.

If your tax year is less than 12 months, prorate your **gross income** and your **taxable income** accordingly.