

**477-000-010-- Requirement to File Income Taxes****Requirement to file Income Taxes:**

Per the Internal Revenue Service, if you are a U.S. citizen or resident alien, whether you must file a federal income tax return depends on your gross income, your filing status, your age, and whether you are a dependent. See table 1, 2, and 3. The filing requirements apply even if you owe no tax.

**Table 1-1. 2022 Filing Requirements for Most Taxpayers**

<b>IF your filing status is...</b>	<b>AND at the end of 2022 you were...*</b>	<b>THEN file a return if your gross income was at least...**</b>
<b>Single</b>	under 65	\$12,950
	65 or older	\$14,700
<b>Married filing jointly***</b>	under 65 (both spouses)	\$25,900
	65 or older (one spouse)	\$27,300
	65 or older (both spouses)	\$28,700
<b>Married filing separately</b>	any age	\$5
<b>Head of household</b>	under 65	\$19,400
	65 or older	\$21,150
<b>Qualifying surviving spouse</b>	under 65	\$25,900
	65 or older	\$27,300

\* If you were born on January 1, 1958, you are considered to be age 65 at the end of 2022. (If your spouse died in 2022 or if you are preparing a return for someone who died in 2022, see Pub. 501.)

\*\* Gross income means all income you received in the form of money, goods, property, and services that isn't exempt from tax, including any income from sources outside the United States or from the sale of your main home (even if you can exclude part or all of it). Don't include any social security benefits unless (a) you are married filing a separate return and you lived with your spouse at any time during 2022, or (b) one-half of your social security benefits plus your other gross income and any tax-exempt interest is more than \$25,000 (\$32,000 if married filing jointly). If (a) or (b) applies, see the Instructions for Form 1040 or Pub. 915 to figure the taxable part of social security benefits you must include in gross income. Gross income includes gains, but not losses, reported on Form 8949 or Schedule D. Gross income from a business means, for example, the amount on Schedule C, line 7, or Schedule F, line 9. But, in figuring gross income, don't reduce your income by any losses, including any loss on Schedule C, line 7, or Schedule F, line 9.

\*\*\* If you didn't live with your spouse at the end of 2022 (or on the date your spouse died) and your gross income was at least \$5, you must file a return regardless of your age.

For additional tax filing requirement information: <https://www.irs.gov/pub/irs-pdf/p17.pdf>

Table 1-2. **2022 Filing Requirements for Dependents**

See [chapter 3](#) to find out if someone can claim you as a dependent.

If your parents (or someone else) can claim you as a dependent, use this table to see if you must file a return. (See [Table 1-3](#) for other situations when you must file.)

In this table, unearned income includes taxable interest, ordinary dividends, and capital gain distributions. It also includes unemployment compensation, taxable social security benefits, pensions, annuities, and distributions of unearned income from a trust. Earned income includes salaries, wages, tips, professional fees, and taxable scholarship and fellowship grants. (See [Scholarships and fellowships](#) in chapter 8.) Gross income is the total of your earned and unearned income.

**Single dependents**—Were you **either** age 65 or older or blind?

- No.** You must file a return if **any** of the following apply.
- Your unearned income was more than \$1,150.
  - Your earned income was more than \$12,950.
  - Your gross income was more than the **larger** of:
    - \$1,150, or
    - Your earned income (up to \$12,550) plus \$400.
- Yes.** You must file a return if **any** of the following apply.
- Your unearned income was more than \$2,900 (\$4,650 if 65 or older **and** blind).
  - Your earned income was more than \$14,700 (\$16,450 if 65 or older **and** blind).
  - Your gross income was more than the **larger** of:
    - \$2,900 (\$4,650 if 65 or older **and** blind), or
    - Your earned income (up to \$12,550) plus \$2,150 (\$3,900 if 65 or older **and** blind).

**Married dependents**—Were you **either** age 65 or older or blind?

- No.** You must file a return if **any** of the following apply.
- Your unearned income was more than \$1,150.
  - Your earned income was more than \$12,950.
  - Your gross income was at least \$5 and your spouse files a separate return and itemizes deductions.
  - Your gross income was more than the **larger** of:
    - \$1,150, or
    - Your earned income (up to \$12,550) plus \$400.
- Yes.** You must file a return if **any** of the following apply.
- Your unearned income was more than \$2,550 (\$3,950 if 65 or older **and** blind).
  - Your earned income was more than \$14,350 (\$15,750 if 65 or older **and** blind).
  - Your gross income was at least \$5 and your spouse files a separate return and itemizes deductions.
  - Your gross income was more than the **larger** of:
    - \$2,550 (\$3,950 if 65 or older **and** blind), or
    - Your earned income (up to \$12,550) plus \$1,800 (\$3,200 if 65 or older **and** blind).

For additional tax filing information for dependents: <http://www.irs.gov/pub/irs-pdf/p501.pdf>

You must file a return if any of the following apply for 2022.

1. You owe any special taxes, including any of the following (see the instructions for Schedule 2 (Form 1040)).
  - a. Alternative minimum tax.
  - b. Additional tax on a qualified plan, including an individual retirement arrangement (IRA), or other tax-favored account.
  - c. Household employment taxes.
  - d. Social security and Medicare tax on tips you didn't report to your employer or on wages you received from an employer who didn't withhold these taxes.
  - e. Uncollected social security and Medicare or RRTA tax on tips you reported to your employer or on group-term life insurance and additional taxes on health savings accounts.
  - f. Recapture taxes.
2. You (or your spouse, if filing jointly) received health savings account, Archer MSA, or Medicare Advantage MSA distributions.
3. You had net earnings from self-employment of at least \$400.
4. 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.
5. Advance payments of the premium tax credit were made for you, your spouse, or a dependent who enrolled in coverage through the Marketplace. You or whoever enrolled you should have received Form(s) 1095-A showing the amount of the advance payments.
6. You are required to include amounts in income under section 965 or you have a net tax liability under section 965 that you are paying in installments under section 965(h) or deferred by making an election under section 965(i).

**Dependents.** A person who is a dependent may still have to file a return. It depends on his or her earned income, unearned income, and gross income. For details, see Publication 501 [Table 2](#). A dependent must also file if one of the situations described in [Table 3](#) applies.

**Responsibility of parent.** If a dependent child must file an income tax return but cannot file due to age or any other reason, a parent, guardian, or other legally responsible person must file it for the child. If the child cannot sign the return, the parent or guardian must sign the child's name followed by the words "By (your signature), parent for minor child."

**Earned income.** Earned income includes salaries, wages, professional fees, and other amounts received as pay for work you actually perform. Earned income (only for purposes of filing requirements and the standard deduction) also includes any part of a scholarship that you must include in your gross income. See chapter 1 of Publication 970, Tax Benefits for Education, for more information on taxable and nontaxable scholarships.

**Child's earnings.** Amounts a child earns by performing services are included in his or her gross income and not the gross income of the parent. This is true even if under local law the child's parent has the right to the earnings and may actually have received them. But if the child does not pay the tax due on this income, the parent is liable for the tax.

**Unearned income.** Unearned income includes income such as interest, dividends, and capital gains. Trust distributions of interest, dividends, capital gains, and survivor annuities are also considered unearned income.

**Election to report child's unearned income on parent's return.** You may be able to include your child's interest and dividend income on your tax return. If you do this, your child will not have to file a return. To make this election, all of the following conditions must be met.

- Your child was under age 19 (or under age 24 if a student)\* at the end of the year.
- Your child had gross income only from interest and dividends (including capital gain distributions and Alaska Permanent Fund dividends).
- The interest and dividend income was less than \$11,000.
- Your child is required to file a return unless you make this election.
- Your child does not file a joint return.
- No estimated tax payment was made for the year, and no overpayment was applied to from the previous year (or any amended return) was applied to this year under your child's name and social security number.
- No federal income tax was withheld from your child's income under the backup withholding rules.
- You are the parent whose return must be used when applying the special tax rules for children.

\* A child born on January 1, 2001 is considered to be age 19 at the end of 2019; you cannot make the election for this child unless the child was a full-time student. Similarly, a child born on January 1, 1996, is considered to be age 24 at the end of 2019; you cannot make the election for this child.

For more information, see Form 8814 and *Parent's Election to Report Child's Interest and Dividends* in Publication 929.

Please note that the filing requirements are subject to change each year depending on the Internal Revenue Service.