

**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. 2019 Filing Requirements for Most Taxpayers**

<b>IF your filing status is...</b>	<b>AND at the end of 2019 you were...*</b>	<b>THEN file a return if your gross income was at least...**</b>
<b>Single</b>	under 65	\$12,200
	65 or older	\$13,850
<b>Married filing jointly***</b>	under 65 (both spouses)	\$24,400
	65 or older (one spouse)	\$25,700
	65 or older (both spouses)	\$27,000
<b>Married filing separately</b>	any age	\$5
<b>Head of household</b>	under 65	\$18,350
	65 or older	\$20,000
<b>Qualifying widow(er)</b>	under 65	\$24,400
	65 or older	\$25,700

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

### Table 2. 2019 Filing Requirements for Dependents

See *Dependents* in [Publication 501](#) to find out if you are a dependent.

If your parent (or someone else) can claim you as a dependent, use this table to see if you must file a return.

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. Gross income is the total of your unearned and earned income.



*If your gross income was \$4,200 or more, you usually cannot be claimed as a dependent unless you are a qualifying child. For details, see Dependents in [Publication 501](#).*

#### 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 \$1,100.
  - Your earned income was more than \$12,200.
  - Your gross income was more than the **larger** of:
    - \$1,100, or
    - Your earned income (up to \$11,850) plus \$350.
- Yes.** You must file a return if **any** of the following apply.
  - Your unearned income was more than \$2,750 (\$4,400 if 65 or older **and** blind).
  - Your earned income was more than \$13,850 (\$15,500 if 65 or older **and** blind).
  - Your gross income was more than the **larger** of:
    - \$2,750 (\$4,400 if 65 or older **and** blind), or
    - Your earned income (up to \$11,850) plus \$2,000 (\$3,650 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 \$1,100.
  - Your earned income was more than \$12,200.
  - 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:
    - \$1,100, or
    - Your earned income (up to \$11,850) plus \$350.
- Yes.** You must file a return if **any** of the following apply.
  - Your unearned income was more than \$2,400 (\$3,700 if 65 or older **and** blind).
  - Your earned income was more than \$13,500 (\$14,800 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:
    - \$2,400 (\$3,700 if 65 or older **and** blind), or
    - Your earned income (up to \$11,850) plus \$1,650 (\$2,950 if 65 or older **and** blind).

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

**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.