

2008 FILING REQUIREMENTS FOR MOST TAXPAYERS

IF your filing status is . . .	AND at the end of 2008 you were . . .	THEN file a return if your gross income was at least . . .
Single	Under 65 65 or older	\$8,950 \$10,300
Married filing jointly	Under 65 (both spouses) 65 or older (one spouse) 65 or older (both spouses)	\$17,900 \$18,950 \$20,000
Married filing separately	Any age	\$3,500
Head of household	Under 65 65 or older	\$11,500 \$12,850
Qualifying widow(er) with dependent child	Under 65 65 or older	\$14,400 \$15,450

2008 FILING REQUIREMENTS FOR DEPENDENTS

If your parent (or someone else) can claim you as a dependent, use this chart to see if you must file a return. In this chart, unearned income includes taxable interest, ordinary dividends, and capital gain distributions. Earned income includes wages, tips, and taxable scholarship and fellowship grants. Gross income is the total of your unearned and earned 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 over \$900.
- Your earned income was over \$5,450.
- Your gross income was more than the larger of —
 - \$850, or
 - Your earned income (up to \$5,050) plus \$300.

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

- Your unearned income was over \$2,250 (\$3,600 if 65 or older **and** blind).
- Your earned income was over \$6,500 (\$7,550 if 65 or older **and** blind).
- Your gross income was more than —

The larger of:

- \$850 or
- Your earned income (up to \$5,050) plus \$300

Plus

}

This amount:

\$1,300 (\$2,600 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 over \$900.
- Your earned income was over \$5,450.
- 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 —
 - \$850, or
 - Your earned income (up to \$5,050) plus \$300.

Yes. You must file a return if **any** of the following apply.

- Your unearned income was over \$1,950 (\$3,000 if 65 or older and blind).
- Your earned income was over \$6,500 (\$7,550 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:

- \$850, or
- Your earned income (up to \$5,050) plus \$300

Plus

}

This amount:

\$1,050 (\$2,100 if 65 or older and blind)

OTHER SITUATIONS WHEN YOU MUST FILE A 2008 RETURN

You must file a return if any of the four conditions below apply for 2008.

1. You owe any special taxes, including any of the following.
 - a. Alternative minimum tax.
 - b. Additional tax on a qualified plan, including an individual retirement arrangement (IRA), or other tax-favored account. But if you are filing a return only because you owe this tax, you can file **Form 5329** by itself.
 - c. Household employment taxes. But if you are filing a return only because you owe this tax, you can file **Schedule H** by itself.
 - d. Social security and Medicare tax on tips you did not report to your employer or on wages you received from an employer who did not withhold these taxes.
 - e. Write-in taxes, including uncollected social security and Medicare or RRTA tax on tips you reported to your employer or on group-term life insurance and additional tax on health savings account distributions. See the instructions for line 63 on page 42.
 - f. Recapture taxes. See the instructions for line 44, that begin on page 33, and line 63, on page 42.
 - g. Additional tax on a health savings account from Form 8889, Part III.
2. You received any advance earned income credit (EIC) payments from your employer. These payments are shown in Form W-2, box 9.
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.