

2014 Filing Requirements for Most Taxpayers

IF your filing status is . . .	AND at the end of 2014 you were . . .	THEN file a return if your gross income was at least . . .
Single	Under 65	\$ 10,150
	65 or older	\$ 11,700
Married Filing Jointly	Under 65 (both spouses)	\$ 20,300
	65 or older (one spouse)	\$ 21,500
	65 or older (both spouses)	\$ 22,700
Married Filing Separately	Any age	\$ 3,950
Head of Household	Under 65	\$ 13,050
	65 or older	\$ 14,600
Qualifying Widow(er) with dependent child	Under 65	\$ 16,350
	65 or older	\$ 17,550

2014 Filing Requirements for Dependents

If the taxpayer's parents (or someone else) can claim him or her 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 \$1,000.
 - Your earned income was over \$6,200.
 - Your gross income was more than the larger of —
 - \$1,000, or
 - Your earned income (up to \$5,850) plus \$350.
- Yes. You must file a return if any of the following apply.
- Your unearned income was over \$2,550 (\$4,100 if 65 or older **and** blind).
 - Your earned income was over \$7,750 (\$9,300 if 65 or older **and** blind).
 - Your gross income was more than —

The larger of:

 - \$ 2,550 (\$4,100 if 65 or older **and** blind), or
 - Your earned income (up to \$5,850) plus \$1,900 (\$3,450 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 \$1,000.
 - Your earned income was over \$6,200.
 - 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 —
 - \$1,000, or
 - Your earned income (up to \$5,850) plus \$350.
- Yes. You must file a return if **any** of the following apply.
- Your unearned income was over \$2,200 (\$3,400 if 65 or older **and** blind).
 - Your earned income was over \$7,400 (\$8,600 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:

 - \$2,200, or \$3,400 if 65 or older **and** blind.
 - Your earned income (up to \$5,850) plus \$1,550 (\$2,750 if 65 or older **and** blind).

Other Situations When You Must File A 2014 Return

You must file a return if any of the five conditions below apply for 2014.

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. Recapture of first-time homebuyer credit. See the instructions for line 60b.
 - f. 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 taxes on health savings accounts. See the instructions for line 62.
 - g. Recapture taxes. See the instructions for line 44 and line 62.
2. You (or your spouse, if filing jointly) received HSA, 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 Health Insurance Marketplace. You should have received Form(s) 1095-A showing the amount of the advance payments, if any.