

2017 FILING REQUIREMENTS FOR MOST TAXPAYERS

IF Your Filing Status Is...	AND at the end of 2017 you were...	THEN file a return if your gross income was at least...
Single	Under 65	\$10,400
	65 or older	\$11,950
Married Filing Jointly	Under 65 (both spouses)	\$20,800
	65 or older (one spouse)	\$22,050
	65 or older (both spouses)	\$23,300
Married Filing Separately	Any age	\$ 4,050
Head of Household	Under 65	\$13,400
	65 or older	\$14,950
Qualifying Widow(er) with Dependent Child	Under 65	\$16,750
	65 or older	\$18,000

2017 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 \$1,050
 - Your earned income was over \$6,350
 - Your gross income was more than the larger of:
 - \$1,050
 - Your earned income (up to \$6,000) plus \$350
- Yes. You must file a return if any of the following apply:
 - Your unearned income was over \$2,600 (\$4,150 if 65 or older and blind)
 - Your earned income was over \$7,900 (\$9,450 if 65 or older and blind)
 - Your gross income was more than:
 - The larger of:
 - \$ 2,600 (\$4,150 if 65 or older and blind)
 - Your earned income (up to \$6,000) 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 \$1,050
 - Your earned income was over \$6,350
 - 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:
 - \$1,050
 - Your earned income (up to \$6,000) plus \$350
- Yes. You must file a return if any of the following apply:
 - Your unearned income was over \$2,300 (\$3,550 if 65 or older and blind)
 - Your earned income was over \$7,600 (\$8,850 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:
 - \$2,300, or \$3,550 if 65 or older and blind
 - Your earned income (up to \$6,000) plus \$1,600 (\$2,850 if 65 or older and blind)

OTHER SITUATIONS WHEN YOU MUST FILE A 2017 RETURN

You must file a return if any of the six conditions below apply for 2017.

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 lines 44, 60b, 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 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 Forms 1095-A showing the amount of the advance payments, if any.
6. Advance payments of the health coverage tax credit were made for you, your spouse, or a dependent. You or whoever enrolled you should have received Forms 1099-H showing the amount of the advance payments.