

## FILING REQUIREMENTS FOR MOST TAXPAYERS

Taken from IRS Pub 17 Table 1-1

If your filing status is...	And at the end of 2017 you were...	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

Taken from IRS Pub 17 Table 1-2

If you are <b>SINGLE</b> and claimed as a dependent on someone else's taxes...	<b>under 65 (same amounts apply to MARRIED dependents)</b>	<b>unearned income: \$1050 earned income: \$6350</b>
	<b>65 or older or blind ( * denotes 65 or older and blind)</b>	<b>unearned income: \$2600/\$4150* earned income: \$7900/\$9450*</b>
If you are <b>MARRIED</b> and claimed as a dependent on someone else's taxes...	<b>any age</b>	<b>Your gross income was at least \$5 and your spouse files a separate return and itemizes deductions</b>
	<b>65 or older or blind ( * denotes 65 or older and blind)</b>	<b>unearned income: \$2300/\$3550* earned income: \$76000/\$8850*</b>

If you did not live with your spouse at the end of 2017 (or on the date your spouse died) and your gross income was at least \$4050, you must file a return regardless of your age.

**You are self-employed if you:**

- Carry on a trade or business as a sole proprietor,
- Are an independent contractor,
- Are a member of a partnership, or
- Are in business for yourself in any other way.

Self-employment can include work in addition to your regular full-time business activities, such as certain part-time work you do at home or in addition to your regular job.

**You must file a return if your gross income is at least as much as the filing requirement amount for your filing status and age. Also, you must file Form 1040 and Schedule SE (Form 1040), Self-Employment Tax, if:**

1. Your net earnings from self-employment (excluding church employee income) were \$400 or more, or
2. You had church employee income of \$108.28 or more.

If any of the conditions listed below applies, you must file a return, even if your income is less than the amount shown in the above tables.

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. 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.
  - 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.
  - g. Recapture taxes.
2. You (or your spouse, if filing jointly) received HAS, 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.

## 2017 Standard Deduction Table for Most People

Taken from IRS Pub 17 Table 20-1

<b>If your filing status is...</b>	<b>Your standard deduction is:</b>
Single or Married Filing Separately	\$6,350.00
Married filing jointly or Qualifying Widow(er) with Dependent Child	\$12,700.00
Head of Household	\$9,350.00