**8501. Who must file a federal income tax return?**

Taxpayers with annual income that equals or exceeds certain threshold amounts are required to file a federal income tax return for the year. The threshold amounts are indexed annually for inflation. In 2014, based on filing status, every taxpayer whose gross income equals or exceeds the following amounts must file a tax return:[[1]](#footnote-1)

(1) Married persons filing jointly–$20,300 (if one spouse is blind or 65 or older–$21,500; if both spouses are blind or 65 or older–$22,700; if both spouses are blind and 65 or older–$25,100).

(2) Surviving spouse–$16,350 (if 65 or older or blind–$17,550; if 65 or older and blind–$18,750).

(3) Head-of-household–$13,050 (if blind or 65 or older–$14,600; if 65 or older and blind–$16,150).

(4) Single persons–$10,150 (if blind or 65 or older–$11,700; if blind and 65 or older–$13,250).

(5) Married filing separately–if neither spouse itemizes, a return must be filed if gross income equals or exceeds $10,150 in 2014 (if blind or 65 or older–$11,350; if blind and 65 or older–$12,550).

(6) Dependents–every individual who may be claimed as a dependent of another must file a return for 2014 if he has either (x) unearned income in excess of $1,000 (plus any additional standard deduction if the individual is blind or 65 or older) or (y) total gross income that exceeds the sum of any additional standard deduction if the individual is blind or 65 or older plus the greater of (a) $1,000 or (b) the lesser of (i) $350 plus earned income, or (ii) $6,200.

Taxpayers claiming the additional deduction for blindness may need to attach additional documents to a tax return to verify entitlement to the additional standard deduction.

Certain parents whose children are required to file a return may be permitted to include the child’s income over $2,000 on their own return, thus avoiding the necessity of the child filing a return (see Q 8541).

A taxpayer with self-employment income must file a return if *net* self-employment income is $400 or more.

An individual who was subject to wage withholding but did not have gross income in excess of the threshold amounts described above may desire to file a return in order to receive a refund of the withheld taxes. Similarly, an individual not required to file a return may desire to file a return in order to receive a refund resulting from a refundable credit (a tax credit or refund payable to the taxpayer even if she or she had paid no tax), such as the earned income credit.

1. . IRC Secs. 6012(a), 63(c), 151; Rev. Proc. 2013-35, 2013-47 IRB 537. [↑](#footnote-ref-1)