

| US Filing Requirements Thresholds | | | | | | | | | | |
|-----------------------------------|--------------|-----------|----------|-----------|-----------|-------------|-----------|-----------|-----------|-----------|
| Year | Under age 65 | | | | | Over age 65 | | | | |
| | Single | MFJ | MFS | QW | HH | Single >65 | MFJ >65 | MFJ >65 | QW >65 | HH >65 |
| 2017 | \$ 10,400 | \$ 20,800 | \$ 4,050 | \$ 16,750 | \$ 13,400 | \$ 11,950 | \$ 22,050 | \$ 23,300 | \$ 18,000 | \$ 14,950 |
| 2016 | \$ 10,350 | \$ 20,700 | \$ 4,050 | \$ 16,650 | \$ 13,350 | \$ 11,900 | \$ 21,950 | \$ 23,200 | \$ 17,900 | \$ 14,900 |
| 2015 | \$ 10,300 | \$ 20,600 | \$ 4,000 | \$ 16,600 | \$ 13,250 | \$ 11,850 | \$ 21,850 | \$ 23,100 | \$ 1,750 | \$ 14,800 |
| 2014 | \$ 10,150 | \$ 20,300 | \$ 3,950 | \$ 16,350 | \$ 13,050 | \$ 11,700 | \$ 21,500 | \$ 22,700 | \$ 17,550 | \$ 14,600 |

Net earnings from self-employment of at least \$400 = all must file



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