

US Filing Requirements Thresholds

Year	Under age 65					Over age 65				
	Single	MFJ	MFS	QW	HH	Single >65	MFJ >65 (1 spouse)	MFJ >65 (2 spouses)	QW >65	HH >65
2018*	\$ 12,000	\$ 24,000	\$ 5	\$ 24,000	\$ 18,000	\$ 13,600	\$ 25,300	\$ 26,600	\$ 25,300	\$ 19,600
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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2018: * If you were born before January 2, 1954, you're considered to be 65 or older at the end of 2018. (If your spouse died in 2018, see Death of spouse, later. If you're preparing a return for someone who died in 2018, see Death of taxpayer, later. ** Gross income means all income you receive in the form of money, goods, property, and services that isn't exempt from tax, including any income from sources outside the United States or from the sale of your main home (even if you can exclude part or all of it). Don't include any social security benefits unless (a) you're married filing a separate return and you lived with your spouse at any time during 2018 or (b) one-half of your social security benefits plus your other gross income and any tax-exempt interest is more than \$25,000 (\$32,000 if married filing jointly). If (a) or (b) applies, see the Form 1040 instructions to figure the taxable part of social security benefits you must include in gross income. Gross income includes gains, but not losses, reported on Form 8949 or Schedule D. Gross income from a business means, for example, the amount on Schedule C, line 7, or Schedule F, line 9. But in figuring gross income, don't reduce your income by any losses, including any loss on Schedule C, line 7, or Schedule F, line 9. *** If you didn't live with your spouse at the end of 2018 (or on the date