

2022 FILING REQUIREMENTS FOR MOST TAXPAYERS

If the taxpayer's filing status is...	AND at the end of 2022 the taxpayer was...	THEN file a return if the taxpayer's gross income was at least...
Single	Under 65 65 or older	\$12,950 \$14,700
Married Filing Jointly	Under 65 (both spouses) 65 or older (one spouse) 65 or older (both spouses)	\$25,900 \$27,300 \$28,700
Married Filing Separately	Any age	\$ 5
Head of Household	Under 65 65 or older	\$19,400 \$21,150
Qualifying Surviving Spouse	Under 65 65 or older	\$25,900 \$27,300

2022 FILING REQUIREMENTS FOR DEPENDENTS

If either the taxpayer's parents or someone else can claim him or her as a dependent, use this chart to see if the taxpayer must file a return. In this chart, unearned income includes taxable interest, ordinary dividends, and capital gain distributions. Earned income includes wages and tips, as well as taxable scholarships and fellowship grants. Gross income is the total of unearned and earned income.

Single dependents. Was the taxpayer either age 65 or older or blind?

- No. The taxpayer must file a return if any of the following apply:
 - The taxpayer's unearned income was over \$1,150
 - The taxpayer's earned income was over \$12,950
 - The taxpayer's gross income was more than the larger of:
 - \$1,150
 - The taxpayer's earned income (up to \$12,550) plus \$400
- Yes. The taxpayer must file a return if any of the following apply:
 - The taxpayer's unearned income was over \$2,900 (\$4,650 if 65 or older and blind)
 - The taxpayer's earned income was over \$14,700 (\$16,450 if 65 or older and blind)
 - The taxpayer's gross income was more than the larger of:
 - \$2,900 (\$4,650 if 65 or older and blind)
 - The taxpayer's earned income (up to \$12,550 plus \$2,150 [\$3,900 if 65 or older and blind])



Married dependents. Was the taxpayer either age 65 or older or blind?

- No. The taxpayer must file a return if any of the following apply:
 - The taxpayer's unearned income was over \$1,150
 - The taxpayer's earned income was over \$12,950
 - The taxpayer's gross income was at least \$5 and his or her spouse files a separate return and itemizes deductions
 - The taxpayer's gross income was more than the larger of:
 - \$1,150
 - The taxpayer's earned income (up to \$12,550) plus \$400
- Yes. The taxpayer must file a return if any of the following apply:
 - The taxpayer's unearned income was over \$2,550 (\$3,950 if 65 or older and blind)
 - The taxpayer's earned income was over \$14,350 (\$15,750 if 65 or older and blind)
 - The taxpayer's gross income was at least \$5 and his or her spouse files a separate return and itemizes deductions
 - The taxpayer's gross income was more than the larger of:
 - \$2,550 (\$3,950 if 65 or older and blind)
 - The taxpayer's earned income (up to \$12,550) plus \$1,800 (\$3,200 if 65 or older and blind)

OTHER SITUATIONS WHEN THE TAXPAYER MUST FILE A 2022 RETURN

The taxpayer must file a return if any of the following conditions apply for 2022.

- The taxpayer owes any special taxes, including any of the following:
 - Alternative minimum tax;
 - Additional tax on a qualified plan, including an individual retirement arrangement (IRA) or other tax-favored account—but if the taxpayer is filing a return only because he or she owes this tax, the taxpayer can file Form 5329 by itself;
 - Household employment taxes—but if the taxpayer is filing a return only because he or she owes this tax, the taxpayer can file Schedule H by itself;
 - Social Security and Medicare tax on tips the taxpayer did not report to his or her employer or on wages the taxpayer received from an employer who did not withhold these taxes;
 - Repayment of the First-Time Homebuyer Credit (see instructions for Form 1040 [or 1040-SR], Schedule 2, Part II);
 - Write-in taxes, including uncollected Social Security and Medicare tax, RRTA tax on tips the taxpayer reported to his or her employer, tax on group-term life insurance, or additional taxes on Health Savings Accounts (see instructions for Form 1040 [or 1040-SR], Schedule 2, line 17);
 - Recapture taxes (see instructions for Form 1040 [or 1040-SR], Schedule 2, Part II).
- The taxpayer (or his or her spouse, if filing jointly) received HSA, Archer MSA, or Medicare Advantage MSA distributions.
- The taxpayer had net earnings from self-employment of at least \$400.
- The taxpayer 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.
- The taxpayer had advance payments of the Premium Tax Credit made for him or her, his or her spouse, or a dependent who enrolled in coverage through the Health Insurance Marketplace. The taxpayer should have received Form 1095-A showing the amount of the advance payments, if any.
- The taxpayer had advance payments of the Health Coverage Tax Credit made for him or her, his or her spouse, or a dependent. The taxpayer, or whomever enrolled him or her, should have received Form 1099-H showing the amount of the advance payments.
- The taxpayer is required to file Form 965-A.