



2023 Study Cards



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Special Enrollment Exam  
Part 1 - Individuals

# 2022 Filing Requirements

A taxpayer (T/P) must file a return if his or her gross income was at least the amount shown on the following chart:

Filing Status	Age*	Gross Income**
Single	Under 65	\$12,950
	65 or older	\$14,700
Married filing jointly	Both spouses are under 65	\$25,900
	One spouse is 65 or older	\$27,300
	Both spouses are 65 or older	\$28,700
Married filing separately	Any age	\$5
Head of household	Under 65	\$19,400
	65 or older	\$21,150
Qualifying surviving spouse	Under 65	\$25,900
	65 or older	\$27,300

\*If T/P turns 65 on January 1, 2023, T/P is considered 65 at end of 2022. \*\*Gross Income = standard deduction

## 2022 Filing Requirements Dependents

*A dependent must file a tax return if any of the following apply:*

### Single Dependent

- ▶ Unearned income was more than \$1,150 (\$2,900 if age 65 or older **OR** blind; \$4,650 if age 65 or older **AND** blind).
- ▶ Earned income was more than \$12,950 (\$14,700 if age 65 or older **OR** blind; \$16,450 if age 65 or older **AND** blind).
- ▶ Gross income was more than the larger of:
  1. \$1,150 (\$2,900 if age 65 or older **OR** blind; \$4,650 if age 65 or older **AND** blind), or
  2. Earned income (up to \$12,550) plus \$400 (\$2,150 if age 65 or older **OR** blind; \$3,900 if age 65 or older **AND** blind).

### Married Dependent

- ▶ Gross income was at least \$5 and spouse files separate return and itemizes deductions.
- ▶ Unearned income was \$1,150 (\$2,550 if age 65 or older **OR** blind; \$3,950 if age 65 or older **AND** blind).
- ▶ Earned income was more than \$12,950 (\$14,350 if age 65 or older **OR** blind; \$15,750 if age 65 or older **AND** blind).
- ▶ Gross income was more than the larger of:
  1. \$1,150 (\$2,550 if age 65 or older **OR** blind; \$3,950 if age 65 or older **AND** blind) or,
  2. Earned income (up to \$12,550) plus \$400 (\$1,800 if age 65 or older **OR** blind; \$3,200 if age 65 or older **AND** blind).

## 2022 Filing Requirements Self-Employed Taxpayers

**Taxpayers must file a return if:**

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

***Gross income from self-employment.*** Gross income from self-employment includes the amount of gross income on line 7 of Schedule C (Form 1040 or 1040-SR), Profit or Loss From Business and gross income on line 9 of Schedule F (Form 1040 or 1040-SR), Profit or Loss From Farming.

**Types of Self-Employment Income:**

- ▶ Income from sole proprietorship and non-employee compensation.
- ▶ Corporate director fees.
- ▶ Partnership income from partnership operating a business (unless limited partner).
- ▶ Guaranteed payment from a partnership (including limited partners).
- ▶ Bartering income.
- ▶ Real estate rent (if received as a real estate dealer).
- ▶ Income paid to retired insurance agents based on commissions received prior to retirement.
- ▶ Interest received in a trade or business.
- ▶ Net earnings of members of the clergy (unless taken a vow of poverty).
- ▶ Gains and losses by a dealer in options or commodities from dealing or trading in section 1256 contracts or property related to those contracts.
- ▶ A professional fiduciary who administers a deceased person's estate.