

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	\$9,350
	65 or older	\$10,750
Married filing jointly	Both spouses are under 65	\$18,700
	One spouse is 65 or older	\$19,800
Married filing separately	Any age	\$3,650
Head of household	Under 65	\$12,050
	65 or older	\$13,450
Qualifying widow(er)	Under 65	\$15,050
	65 or older	\$16,150

*If T/P turns 65 on January 1, 2011, T/P is considered 65 at end of 2010. **Gross Income = standard deduction + personal exemption

3 **2010 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), Profit or Loss From Business and gross income on line 11 of Schedule F (Form 1040), Profit or Loss From Farming.

2 **2010 Filing Requirements
Dependents**

A dependent must file a return if any of the following apply.

Single Dependent

- ▶ Unearned income was more than \$950 (\$2,350 if age 65 or older **OR** blind; \$3,750 if age 65 or older **AND** blind).
- ▶ Earned income was more than \$5,700 (\$7,100 if age 65 or older **OR** blind; \$8,500 if age 65 or older **AND** blind).
- ▶ Gross income was more than the larger of:
 1. \$950 (\$2,350 if age 65 or older **OR** blind; \$3,750 if age 65 or older **AND** blind), or
 2. Earned income (up to \$5,400) plus \$300 (\$1,700 if age 65 or older **OR** blind; \$3,100 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 \$950 (\$2,050 if age 65 or older **OR** blind; \$3,150 if age 65 or older **AND** blind).
- ▶ Earned income was more than \$5,700 (\$6,800 if age 65 or older **OR** blind; \$7,900 if age 65 or older **AND** blind).
- ▶ Gross income was more than the larger of:
 1. \$950 (\$2,050 if age 65 or older **OR** blind; \$3,150 if age 65 or older **AND** blind) or,
 2. Earned income (up to \$5,400) plus \$300 (\$1,400 if age 65 or older **OR** blind; \$2,500 if age 65 or older **AND** blind).

4 **Filing Requirements
Filing Due Dates**

Taxpayer (calendar year)	Form	Due Date*	Due Date with Extension
Most Taxpayers	Form 1040	April 15	October 15
Taxpayers Outside the U.S.	Form 1040	June 15	October 15
Decedent Taxpayer	Form 1040	April 15	October 15
Resident Aliens	Form 1040	April 15	October 15
Nonresident Aliens with wages subject to withholding	Form 1040NR	April 15	October 15
Nonresident Aliens without wages subject to withholding	Form 1040NR	June 15	October 15

* If the due dates above land on a holiday or weekend, the due date is the next business day.