

Who Must File a 2018 Return

Filing Status	Must file if gross income is at least:
Single:	Under 65..... \$ 12,000
	65 or older 13,600
Married Filing Jointly:	Both spouses under 65..... \$ 24,000
	One spouse 65 or older..... 25,300
	Both spouses 65 or older..... 26,600
Married Filing Separately	\$ 5
Head of Household:	Under 65..... \$ 18,000
	65 or older 19,600
Qualifying Widow(er):	Under 65..... \$ 24,000
	65 or older 25,300

Who Qualifies as a Dependent—Step-By-Step (2018)

STEP 1. Could the taxpayer, or his spouse if filing jointly, be claimed as a dependent on someone else's 2018 tax return?

Yes, STOP, the taxpayer cannot claim any dependents. **No**, continue to STEP 2.

STEP 2. Does the individual (potential dependent) meet both of the following tests?

- Was a U.S. citizen, U.S. resident alien, U.S. national or a resident of Canada or Mexico, for some part of the year.
- Does not file a joint return (other than to claim a refund of tax withheld).

	Y	N

Yes, continue to STEP 3. **No**, STOP, the taxpayer cannot claim the individual as a dependent.

STEP 3. Test to see if the individual is the taxpayer's *qualifying child*. Does the individual meet all of the following tests for 2018?

- Is the taxpayer's child, stepchild, eligible foster child, brother, sister, stepbrother, stepsister or a descendent of any of them.
- Is (1) younger than the taxpayer and either (a) under age 19 or (b) under age 24 and a full-time student or (2) permanently and totally disabled (any age).
- Did not provide more than half of his own support.
- Lived with the taxpayer for more than half the year. (See Page 4-13 for special rules for divorced parents.)

	Y	N

Yes, STOP, the taxpayer can claim the individual as a dependent. **No**, go on to STEP 4.

STEP 4. Test to see if the individual is the taxpayer's *qualifying relative*. Were all of the following tests met for 2018?

- Taxpayer provided over half of the individual's support.
- Individual was any of the following:
 - 1) Taxpayer's child, stepchild, eligible foster child or a descendent of any of them.
 - 2) Taxpayer's brother, sister, niece or nephew.
 - 3) Taxpayer's parent, parent's sibling, grandfather or grandmother.
 - 4) Taxpayer's step-brother, -sister, -father, -mother or any of the following in-laws—son, daughter, father, mother, brother or sister.
 - 5) Any other person who lived with the taxpayer all year as a member of the taxpayer's household.
- Individual was not a qualifying child of another person.
- Individual had gross income of less than \$4,150.

	Y	N

Yes, the taxpayer can claim the person as a dependent. **No**, the person is not the taxpayer's dependent.

Note: See *Dependents* on Page 4-10 for details and exceptions. Also see *Child Tax Credit* on Page 12-5 for rules that apply in determining if the taxpayer can claim those credits with respect to a dependent.

Other Filing Requirements (2018)

Return must be filed if any of the following apply:

- 1) Any of the following special taxes are owed:
 - Alternative minimum tax (AMT).
 - FICA tax on unreported tips or employee wages if the employer did not withhold FICA.
 - Write-in taxes, including uncollected FICA or RRTA tax on tips reported to the employer or on group-term life insurance, or additional tax on an HSA.
 - Additional tax on a qualified plan, IRA or other tax-favored account. (Can file Form 5329 by itself if this tax is the only reason for filing a return.)
 - Household employment taxes. (Can file Schedule H by itself if this is the only reason for filing a return.)
 - Recapture of the first-time homebuyer credit.
 - Certain recapture taxes.
- 2) Taxpayer received health savings account (HSA), medical savings account (MSA) or Medicare Advantage MSA distributions.
- 3) Net earnings from self-employment are at least \$400.
- 4) Wages of \$108.28 or more are earned from a church or qualified church-controlled organization that is exempt from employer social security taxes.
- 5) Advance payments of the premium tax credit were made for the taxpayer, his spouse, or a dependent who enrolled in coverage through the Health Insurance Marketplace.
- 6) Advance payments of the health coverage tax credit were made for the taxpayer, his spouse or a dependent.
- 7) Taxpayer has a net tax liability that he deferred by making a Section 965(i) election.

Aliens. Filing floors and other filing requirements apply to all U.S. citizens and resident aliens. They also apply to nonresident and dual-status aliens who were married to U.S. citizens or residents at the end of 2018 and who elect to be treated as resident aliens. Different rules apply to other nonresident and dual-status aliens who may be required to file Form 1040NR. See *Non-U.S. Citizens* on Page 12-23 and IRS Pub. 519. Special rules also apply to U.S. citizens who lived in a U.S. possession or had income from a U.S. possession. See IRS Pub. 570.

Children and Other Dependents—Filing Requirements (2018)

Earned income. Includes wages, tips and taxable scholarships/fellowships.
Unearned income. Includes taxable interest, dividends, capital gain distributions, taxable social security benefits, pensions and annuities.
Gross income. Total of earned and unearned income.

Filing Status	Return Required if Any of the Following Are True:		
	Unearned income greater than:	Earned income greater than:	Gross income greater than the larger of:
Single, under age 65 and not blind	\$1,050	\$12,000	• \$1,050 or • Earned income (up to \$11,650) plus \$350
Single, age 65 or older or blind	\$2,650	\$13,600	• \$2,650 or • Earned income (up to \$11,650) plus \$1,950
Single, age 65 or older and blind	\$4,250	\$15,200	• \$4,250 or • Earned income (up to \$11,650) plus \$3,550
Married, under age 65 and not blind ¹	\$1,050	\$12,000	• \$1,050 or • Earned income (up to \$11,650) plus \$350
Married, age 65 or older or blind ¹	\$2,350	\$13,300	• \$2,350 or • Earned income (up to \$11,650) plus \$1,650
Married, age 65 or older and blind ¹	\$3,650	\$14,600	• \$3,650 or • Earned income (up to \$11,650) plus \$2,950

¹ Must also file if gross income was at least \$5 and spouse files a separate return and itemizes deductions.

Exception for children subject to kiddie tax. See *Reporting Child's Income on Parents' Return* on Page 13-2 for when parents can elect to report a child's income on their return.