

2015 Filing Requirements for Dependents*

If your parents (or someone else) can claim you as a dependent, use this table to see if you must file a return.

In this table, earned income includes salaries, wages, tips, and professional fees. It also includes taxable scholarship and fellowship grants. Unearned income includes investment-type income such as taxable interest, ordinary dividends, and capital gain distributions. It also includes unemployment compensation, taxable social security benefits, pensions, annuities, cancellation of debt, and distributions of unearned income from a trust. Gross income is the total of your earned and unearned income.

Single dependents—Were you **either** age 65 or older or blind?

- No.** You must file a return if any of the following apply.
 - Your unearned income was more than \$1,050.
 - Your earned income was more than \$6,300.
 - Your gross income was more than the larger of:
 - \$1,050, or
 - Your earned income (up to \$5,950) plus \$350.
- Yes.** You must file a return if any of the following apply.
 - Your unearned income was more than \$2,600 (\$4,150 if 65 or older **and** blind).
 - Your earned income was more than \$7,850 (\$9,400 if 65 or older **and** blind).
 - Your gross income was more than the **larger** of:
 - \$2,600 (\$4,150 if 65 or older **and** blind), or
 - Your earned income (up to \$5,950) plus \$1,900 (\$3,450 if 65 or older **and** blind).

Married dependents—Were you **either** age 65 or older or blind?

- No.** You must file a return if any of the following apply.
 - Your unearned income was more than \$1,050.
 - Your earned income was more than \$6,300.
 - Your gross income was at least \$5 and your spouse files a separate return and itemizes deductions.
 - Your gross income was more than the larger of:
 - \$1,050, or
 - Your earned income (up to \$5,950) plus \$350.
- Yes.** You must file a return if any of the following apply.
 - Your unearned income was more than \$2,300 (\$3,550 if 65 or older **and** blind).
 - Your earned income was more than \$7,550 (\$8,800 if 65 or older **and** blind).
 - Your gross income was at least \$5 and your spouse files a separate return and itemizes deductions.
 - Your gross income was more than the **larger** of:
 - \$2,300 (\$3,550 if 65 or older **and** blind), or
 - Your earned income (up to \$5,950) plus \$1,250 (\$2,500 if 65 or older **and** blind).

* Adapted from IRS Publication 17 (2014), Table 1-2. Dollar amounts from IRS [Rev. Proc. 2014-61](#). See also draft instructions for Form 8965, 10/23/15, p. 4. The income tax filing thresholds for individuals are set out in IRC § 6012(a)(1).

2016 Filing Requirements for Dependents*

If your parents (or someone else) can claim you as a dependent, use this table to see if you must file a return.

In this table, earned income includes salaries, wages, tips, and professional fees. It also includes taxable scholarship and fellowship grants. Unearned income includes investment-type income such as taxable interest, ordinary dividends, and capital gain distributions. It also includes unemployment compensation, taxable social security benefits, pensions, annuities, cancellation of debt, and distributions of unearned income from a trust. Gross income is the total of your earned and unearned income.

Single dependents—Were you **either** age 65 or older or blind?

- No.** You must file a return if any of the following apply.
 - Your unearned income was more than \$1,050.
 - Your earned income was more than \$6,300.
 - Your gross income was more than the larger of:
 - \$1,050, or
 - Your earned income (up to \$5,950) plus \$350.
- Yes.** You must file a return if any of the following apply.
 - Your unearned income was more than \$2,600 (\$4,150 if 65 or older **and** blind).
 - Your earned income was more than \$7,850 (\$9,400 if 65 or older **and** blind).
 - Your gross income was more than the **larger** of:
 - \$2,600 (\$4,150 if 65 or older **and** blind), or
 - Your earned income (up to \$5,950) plus \$1,900 (\$3,450 if 65 or older **and** blind).

Married dependents—Were you **either** age 65 or older or blind?

- No.** You must file a return if any of the following apply.
 - Your unearned income was more than \$1,050.
 - Your earned income was more than \$6,300.
 - Your gross income was at least \$5 and your spouse files a separate return and itemizes deductions.
 - Your gross income was more than the larger of:
 - \$1,050, or
 - Your earned income (up to \$5,950) plus \$350.
- Yes.** You must file a return if any of the following apply.
 - Your unearned income was more than \$2,300 (\$3,550 if 65 or older **and** blind).
 - Your earned income was more than \$7,550 (\$8,800 if 65 or older **and** blind).
 - Your gross income was at least \$5 and your spouse files a separate return and itemizes deductions.
 - Your gross income was more than the **larger** of:
 - \$2,300 (\$3,550 if 65 or older **and** blind), or
 - Your earned income (up to \$5,950) plus \$1,250 (\$2,500 if 65 or older **and** blind).

* Adapted from IRS Publication 17 (2014), Table 1-2. Dollar amounts from IRS [Rev. Proc. 2015-53](#). The income tax filing thresholds for individuals are set out in I.R.C. § 6012(a)(1).