

2017 Tax Filing Thresholds*

IF your filing status is...	AND at the end of 2018 you were*...	THEN file a return if your gross income** was at least
Single	under 65	\$10,400
	65 or older	\$11,950
Married filed jointly*	under 65 (both spouses)	\$20,800
	65 or older (one spouse)	\$22,050
	65 or older (both spouses)	\$23,300
Married filed separately	any age	\$4,050
Head of household	under 65	\$13,400
	65 or older	\$14,950
Qualifying widow(er)	under 65	\$16,750
	65 or older	\$18,000

* If you were born before January 2, 1953, you're considered to be 65 or older at the end of 2017. (If your spouse died in 2017, see Death of spouse, later. If you're preparing a return for someone who died in 2017, see Death of taxpayer, later.)

** Gross income means all income you receive in the form of money, goods, property, and services that isn't exempt from tax, including any income from sources outside the United States or from the sale of your main home (even if you can exclude part or all of it). Don't include any social security benefits unless (a) you're married filing a separate return and you lived with your spouse at any time during 2017 or (b) one-half of your social security benefits plus your other gross income and any tax-exempt interest is more than \$25,000 (\$32,000 if married filing jointly). If (a) or (b) applies, see the Form 1040 instructions to figure the taxable part of social security benefits you must include in gross income. Gross income includes gains, but not losses, reported on Form 8949 or Schedule D. Gross income from a business means, for example, the amount on Schedule C, line 7, or Schedule F, line 9. But in figuring gross income, don't reduce your income by any losses, including any loss on Schedule C, line 7, or Schedule F, line 9. *** If you didn't live with your spouse at the end of 2017 (or on the date your spouse died) and your gross income was at least \$4,050, you must file a return regardless of your age.