



## IRS Filing Requirements 2021-2022

**\*\*\*For complete details please be sure to visit [www.irs.gov](http://www.irs.gov)\*\*\***

### Dependent Student

|   |  |   |
|---|--|---|
|   | If you cannot be claimed as a dependent on someone else's taxes and your filing status is: | <i>then, you were not</i> required to file if your gross income was less than:  |
|   | Single   | \$12,200  |
| <i>and</i> your unearned income* was less than: | If someone can claim you as a dependent on their taxes and your filing status is:          | <i>then, you were not</i> required to file if your earned income was less than: |
| \$1,100   | Dependent  | \$12,200  |

### Independent Student/Parent(s) of a Dependent Student

| If your filing status is:                      | <i>and</i> at the end of 2019, you were:  | <i>then, you were not</i> required to file if your gross income was less than: |
|--|---|--|
| Single   | Under 65<br>65 or older   | \$12,200<br>\$13,850   |
| Married filing jointly                         | Under 65 (both spouses)<br>65 or older (one spouse)<br>65 or older (both spouses) | \$24,400<br>\$25,700<br>\$27,000   |
| Married filing separately                      | Any age   | \$5  |
| Head of Household                              | Under 65<br>65 or older   | \$18,350<br>\$20,000   |
| Qualifying widow(er) with dependent child(ren) | Under 65<br>65 or older   | \$24,400<br>\$25,700   |

### Additional situations when you must file a 2019 Tax Return

If you can answer yes to any of the below, you must file a 2019 tax return:

- You owe special taxes (please see IRS Table 1-3 at [www.irs.gov](http://www.irs.gov) for details)
- You or spouse (if filing jointly) received HSA, Archer MSA, or Medicare Advantage MSA distribution
- You had net earnings from self-employment of at least \$400
- You had wages of \$108.28 or more from a church or qualified church-controlled organization that is exempt from employer social security and Medicare taxes
- Advance payments of those enrolled through the Marketplace as indicated on form 1095-A you received

### Requesting Tax Transcripts/Wage and Income Transcripts

<http://www.irs.gov/Individuals/Get-Transcript> - For an overview of your options in obtaining your tax transcripts and/or wage transcripts that should be available within 6 weeks of filing your taxes

\*Be sure to enter your information exactly how it appears on your 2019 tax return that you filed with the IRS

\*Please note the IRS will no longer handle requests for transcripts at their local offices without an appointment or by phone except for the automated phone tool at 1-800-908-9946