



## IRS Filing Requirements 2023-2024

**\*\*\*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	\$12,550
<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	\$12,550

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

If your filing status is:	<i>and</i> at the end of 2020, you were:	<i>then, you were not</i> required to file if your gross income was less than:
Single	Under 65	\$12,550
	65 or older	\$14,250
Married filing jointly	Under 65 (both spouses)	\$25,100
	65 or older (one spouse)	\$26,450
	65 or older (both spouses)	\$27,800
Married filing separately	Any age	\$5
Head of Household	Under 65	\$18,800
	65 or older	\$20,500
Qualifying widow(er) with dependent child(ren)	Under 65	\$25,100
	65 or older	\$26,450

### Additional situations when you must file a 2021 Tax Return

If you can answer yes to any of the below, you must file a 2021 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 distributions
- 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
- Advance payments of those enrolled in health coverage tax credit as indicated on form 1099-H you received
- Amounts in income under or net tax liability under section 965 that you are paying in installments under section 965(h) or deferred by making an election under section 965(i)

### 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 2021 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