

**APPENDIX**  
**GROSS INCOME FILING REQUIREMENT TABLE**

Marital Status	Filing Status	Age	2009	2010
Single (including divorced and legally separated)	Single	Under 65	\$9,350	\$9,350
		65 or older	\$10,750	\$10,750
	Head of Household	Under 65	\$12,000	\$12,050
		65 or older	\$13,400	\$13,450
Married, with a child, living apart from your spouse during the last 6 months of the year	Head of Household	Under 65	\$12,000	\$12,050
		65 or older	\$13,400	\$13,450
Married, living with spouse at the end of the year (or on the date the spouse died)	Married, joint return	Both spouses under 65	\$18,700	\$18,700
		One spouse over 65	\$19,800	\$19,800
		Both spouses over 65	\$20,900	\$20,900
	Married, separate return	Any age	\$3,650	\$3,650
Married, not living with spouse at the end of the year (or on the date the spouse died)	Married, joint or separate return	Any age	\$3,650	\$3,650
Widowed before 2007 or 2008 and not remarried in 2007 or 2008	Single	Under 65	\$9,350	\$9,350
		65 or older	\$10,750	\$10,750
	Head of Household	Under 65	\$12,000	\$12,050
		65 or older	\$13,400	\$13,450
	Qualifying widow(er) with dependent child	Under 65	\$15,050	\$15,050
		65 or older	\$16,150	\$16,150
<b>2008 FILING REQUIREMENTS FOR DEPENDENTS (2009 figures in <i>italics &amp; underlined</i>)</b>				
<b>Single under 65 and not blind</b> <ul style="list-style-type: none"> <li>• Unearned income was more than \$950 (<i>950</i>)</li> <li>• Earned income was more than \$5,700 (<i>5,700</i>)</li> <li>• Gross income was more than the larger of <ul style="list-style-type: none"> <li>• \$950 (<i>950</i>), or</li> <li>• The earned income (up to \$5,450 (<i>5,450</i>)) plus \$300, (<i>300</i>)</li> </ul> </li> </ul>		<b>Married under 65 and not blind</b> <ul style="list-style-type: none"> <li>• Gross income was at least \$5 and the spouse filed a separate return and itemizes deduction</li> <li>• Unearned income was more than \$950 (<i>950</i>)</li> <li>• Earned income was more than \$5,700 (<i>5,700</i>)</li> <li>• Gross income was more than the larger of <ul style="list-style-type: none"> <li>• \$950 (<i>950</i>), or</li> <li>• The earned income (up to \$5,450 (<i>5,450</i>)) plus \$300, (<i>300</i>)</li> </ul> </li> </ul>		
<b>Single 65 or over or blind</b> <ul style="list-style-type: none"> <li>• Unearned income was more than \$2,350 (<i>2,350</i>) [\$3,750 (<i>3,750</i>) if 65 or older <i>and</i> blind]</li> <li>• Earned income was more than \$7,100 (<i>7,100</i>) [\$8,500 (<i>8,500</i>) if 65 or older <i>and</i> blind]</li> <li>• Gross income was more than: <ul style="list-style-type: none"> <li>• The larger of \$950 (<i>950</i>), or the earned income (up to \$5,450 (<i>5,450</i>)) plus \$300, (<i>300</i>) plus \$1,400 (<i>1,400</i>) [\$2,800 (<i>2,800</i>) if 65 or over <i>and</i> blind]</li> </ul> </li> </ul>		<b>Married 65 or over or blind</b> <ul style="list-style-type: none"> <li>• Gross income was at least \$5 and the spouse filed a separate return and itemizes deductions</li> <li>• Unearned inc. was more than \$2,050 (<i>2,050</i>) [\$3,150 (<i>3,150</i>) if 65 or older <i>and</i> blind]</li> <li>• Earned income was more than \$6,800 (<i>6,800</i>) [\$7,900 (<i>7,900</i>) if 65 or older <i>and</i> blind]</li> <li>• Gross income was more than: <ul style="list-style-type: none"> <li>• The larger of \$950 (<i>950</i>), or the earned income (up to \$5,450 (<i>5,450</i>)) plus \$300 (<i>300</i>), plus \$1,100 (<i>1,100</i>) [\$2,200 (<i>2,200</i>) if 65 or over <i>and</i> blind]</li> </ul> </li> </ul>		
NOTE: Current as of 9-20-09				