

**DO NOT MISS THESE SPECIAL SITUATIONS:**

*Even if you are not required to file under the gross Income tests, you must file a 2012 return if:*

- You are self-employed and you owe self-employment tax because your net self-employment earnings for 2012 are \$400 or more.
- You are entitled to a refund of taxes withheld from your wages or a refund based on any of these credits: the earned income credit for working families, the additional child tax credit, or the American Opportunity credit.
- You owe any special tax such as alternative minimum tax, IRA penalty, household employment taxes, and FICA on tips.
- You are a nonresident alien with a U.S. business or have tax liability not covered by with-holding (see Form 1040NR)

## Do You Have to File a 2012 Tax Return?

**If you are—**

**You must file if gross income is at least**

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<b>Single</b>	
Under age 65	\$ 9,750
Age 65 or older on or before January 1, 2013	11,200
<b>Married and living together at the end of 2012</b>	
Filing a joint return—both spouses under age 65	19,500
Filing a joint return—one spouse age 65 or older	20,650
Filing a joint return—both spouses age 65 or older	21,800
Filing a separate return (any age)	3,800
<b>Married and living apart at the end of 2012</b>	
Filing a joint or separate return	3,800
<b>Head of a household maintained for a child or other relative (1.12)</b>	
Under age 65	12,500
Age 65 or older on or before January 1, 2013	13,950
<b>Widowed in 2011 or 2010 and have a dependent child (1.11)</b>	
Under age 65	15,700
Age 65 or older on or before January 1, 2013	16,850

**Marital status.** For federal tax purposes, only a man and woman in a legal union as husband and wife are considered married. For 2012 returns, marital status is generally determined as of December 31, 2012. Thus, if you were divorced or legally separated during 2012, you are not considered married for 2012 tax purposes, and you must use the filing threshold for single persons unless you qualify as a head of household (1.12), or you remarried in 2012 and are filing a joint return with your new spouse.

If your spouse died in 2012 and you were living together on the date of death, use the filing threshold shown for married persons living together at the end of 2012. If you were not living together on the date of death, the \$3,800 filing threshold applies, unless you remarried during 2012 and are filing jointly with your new spouse.

**Age 65.** Whether you are age 65 or older is generally determined as of the end of the year, but if your 65th birthday is on January 1, 2013, you are treated as being age 65 at the end of 2012.

**Gross income.** Gross income is generally all the income that you received in 2012, except for items specifically exempt from tax.

Include wages and tips (Chapter 2), self-employment income (Chapter 45), taxable scholarships (Chapter 33), taxable interest and dividends (Chapter 4), capital gains (Chapter 5), taxable pensions and annuities (Chapter 7), rents (Chapter 9), and trust distributions (Chapter 11). Home sale proceeds that are tax free (Chapter 29) and tax-free foreign earned income (Chapter 36) are considered gross income for purposes of the filing test.

Exclude tax-exempt interest (Chapter 4), tax-free fringe benefits (Chapter 3), qualifying scholarships (Chapter 33), and life insurance (Chapter 11). Also exclude Social Security benefits unless (1) you are married filing separately and you lived with your spouse at any time during 2012, or (2) 50% of net Social Security benefits plus other gross income and any tax-exempt interest exceeds \$25,000 (\$32,000 if married filing jointly). If 1 or 2 applies, the taxable part of Social Security benefits as determined in 34.3 is included in your gross income.