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Who MUST File? Generally, income over the following limits.

Filing Status	Description	Gross Income* Amount
Single	Under 65	\$9,750
	65 or older	\$11,200
Head of Household	Under 65	\$12,500
	65 or older	\$13,950
Married Filing Jointly	(2) Under 65	\$19,500
	(1) under 65, (1) 65 or older	\$20,650
	(2) 65 or older	\$21,800
Qualifying Widow(er) with dependent child	Under 65	\$15,700
	65 or older	\$16,850
Married Filing Separate	Any age	\$3,800

California Domestic Partners

California is a community property state. Registered Domestic Partners must report 1/2 of combined community income.

Other

Self Employed	\$400
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*** Gross Income:**

All money, property and services that is not tax exempt, including net profit from self employed/business.

Include 1/2 Social Security if 1/2 Social Security plus other gross income is greater than \$25,000 (\$32,000 MFJ).

Include all Social Security if MJS and lived with spouse any time in 2012.

Other Situations When You Must File a 2012 Return

If any of the four conditions listed below applies, you must file a return, even if your income is less than the amounts shown above.

1. You owe any special taxes, including any of the following.
 - Social security or Medicare tax on tips you did not report to your employer.
 - Social security or Medicare tax on wages you received from an employer who did not withhold these taxes.
 - Uncollected social security, Medicare, or railroad retirement tax on tips you reported to your employer.
 - Uncollected social security, Medicare, or railroad retirement tax on your group-term life insurance. This amount should be shown in box 12 of your Form W-2.
 - Alternative minimum tax.
 - Additional tax on a qualified retirement plan, including an individual retirement arrangement (IRA).
 - Additional tax on an Archer MSA or health savings account.
 - Additional tax on a Coverdell ESA or qualified tuition program.
 - Recapture of an investment credit or a low-income housing credit
 - Recapture tax on the disposition of a home purchased with a federally subsidized mortgage.
 - Recapture of the qualified electric vehicle credit.
 - Recapture of an education credit.
 - Recapture of the Indian employment credit.
 - Recapture of the new markets credit.
 - Recapture of alternative motor vehicle credit.
 - Recapture of first-time homebuyer credit.
 - Household employment taxes.

2. 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.