

77806 Flora Rd, Suite E, Palm Desert, CA 92200

Phone: (760) 902-1820

www.USATaxExperts.com

**Who MUST File**

**Filing Status Description Gross Income\* Amount**

Single Under 65 $9,350

 65 or older $10,750

Head of Household Under 65 $12,050

 65 or older $13,450

Married Filing Jointly (2) Under 65 $18,750

 (1) under 65, (1) 65 or older $19,800

 (2) 65 or older $20,900

Qualifying Widow(er) Under 65 $15,050

 with dependent child 65 or older $16,150

Married Filing Separate Any age $3,650

**California Domestic Partners**

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

**Other**

Self Employed $400

\* 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 2010.

**Other Situations When You Must File a 2010 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. (See chapter 6.)
	+ 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. (See chapter 6.)
	+ 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. (See chapter 30.)
	+ Additional tax on a qualified retirement plan, including an individual retirement arrangement (IRA). (See chapter 17.)
	+ Additional tax on an Archer MSA or health savings account. (See Publication 969, Health Savings Accounts and Other Tax-Favored Health Plans.)
	+ Additional tax on a Coverdell ESA or qualified tuition program. (See Publication 970, Tax Benefits for Education.)
	+ Recapture of an investment credit or a low-income housing credit. (See the Instructions for Form 4255, Recapture of Investment Credit, or Form 8611, Recapture of Low-Income Housing Credit.)
	+ Recapture tax on the disposition of a home purchased with a federally subsidized mortgage. (See chapter 15.)
	+ Recapture of the qualified electric vehicle credit. (See chapter 37.)
	+ Recapture of an education credit. (See chapter 35.)
	+ Recapture of the Indian employment credit. (See the Instructions for Form 8845, Indian Employment Credit.)
	+ Recapture of the new markets credit. (See Form 8874, New Markets Credit.)
	+ Recapture of alternative motor vehicle credit. (See Form 8910, Alternative Motor Vehicle Credit.)
	+ Recapture of first-time homebuyer credit.
	+ Household employment taxes. (See Schedule H (Form 1040), Household Employment Taxes.)

2. You received any advance earned income credit (EIC) payments from your employer. This amount should be shown in box 9 of your Form W-2. (See chapter 36.)

3. 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. (See Publication 334.)