

## Who Must File?

Whether you have to file a tax return depends on your filing status, age, and gross income.

IF your filing status is...	AND at the end of 2006 you were*...	THEN file a return if your gross income** was at least...
Single	Under 65	\$8,450
	65 or Older	\$9,700
Married filing jointly***	Under 65 (both spouses)	\$16,900
	65 or Older (one spouse)	\$17,900
	65 or Older (both spouses)	\$18,900
Married filing separately	Any age	\$3,300
Head of household	Under 65	\$10,850
	65 or Older	\$12,100
Qualifying widow(er) with dependent child	Under 65	\$13,600
	65 or Older	\$14,600

\* If you were born on January 1, 1942, you are considered to be age 65 at the end of 2006.

\*\* **Gross income** means all income you received in the form of money, goods, property, and services that is not exempt from tax, including any income from sources outside the United States (even if you can exclude part or all of it). **Do not** include Social Security benefits unless you are married filing a separate return and you lived with your spouse at any time in 2006.

\*\*\*If you did not live with your spouse at the end of 2006 (or on the date your spouse died) and your gross income was at least \$3,300, you must file a return regardless of your age.

You must file a tax return if you had net earnings from self-employment of \$400 or more. This is your total self-employment income minus the expenses paid in operating your trade or business, multiplied by 0.9235.

Even if you are not required to file a tax return, you should file a return if you are due a refund.