

# F.A.T.E

**FORBIDDEN ACCOUNTING TRANSCENDS EVERYTHING**



**“Our core values...  
guide our path...  
to achieving our vision.”**



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# Who Must File?

*From TaxAlmanac, A Free Online Resource for Tax Professionals*

Whether you have to file a tax return for 2004, depends, in part, on your filing status, age, and gross income. You will hear the filing status, age, and amount of gross income that would require you to file.

1. Single, under 65, and your gross income was at least \$7,950.
2. Single, 65 or older, and your gross income was at least \$9,150.
3. Married, filing a joint return, you and your spouse were both under 65, and your gross income was at least \$15,900.
4. Married, filing a joint return, one spouse is 65 or older, and your gross income was at least \$16,850.
5. Married, filing a joint return, both you and your spouse were 65 or older, and your gross income was at least \$17,800.
6. Married, filing a separate return, and your gross income was at least \$3,100, regardless of your age.
7. Head of household, under 65, and your gross income was at least \$10,250.
8. Head of household, 65 or older, and your gross income was at least \$11,450.
9. Qualifying widow or widower with a dependent child, you were under 65, and your gross income was at least \$12,800.
10. Qualifying widow or widower with a dependent child, you were 65 or older, and your gross income was at least \$13,750.

Gross income includes all income you receive in the form of money, goods, property, and services that is not exempt from tax. Even though your gross income was less than the amount stated for your age and filing status, you may have to file a tax return.

You must file a tax return if you had net earnings from self-employment of \$400 or more. Net earnings from self-employment is your total self-employment income less the expenses paid in operating your trade or business, multiplied by 92.35%. For more details, refer to [Publication 533, Self-Employment Tax](#). If you are an individual who may be claimed as a dependent on another person's return, you are subject to specific filing requirements. Refer to the instructions in your tax package or refer to [Publication 929, Tax Rules for Children and Dependents](#), or [Publication 501, Exemptions, Standard Deduction, and Filing Information](#), for the filing requirements for dependents.

You must file a tax return if you received any amount of advance earned income credit payments from your employer during the year, or if you owe any taxes, such as social security tax and Medicare tax on tips or group life insurance, alternative minimum tax, tax on qualified retirement plans including an Individual Retirement Account, or other tax-favored account, or tax from recapture of an education credit, investment credit, low income housing credit, federal mortgage subsidy, qualified electric vehicle credit, or the native american employment credit.

Special filing requirements may apply to U.S. citizens who are residents of Puerto Rico or who have income from U.S. possessions. Order [Publication 570](#) for additional information. Residents of Puerto Rico should select [Tema 901 - ¿Quién Está Obligado a Presentar la Planilla Federal de Contribución Sobre Ingreso en Puerto Rico?](#).

Generally, you must file a tax return if you are a nonresident alien with income from sources in the United States. For more information on nonresident aliens, select [Resident and Non-Resident Aliens](#).

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

If you did not file a return for a previous year and you were required to do so, refer to [What To Do if You Haven't Filed Your Tax Return](#). If you need help determining which form to file, refer to [Which Form - 1040, 1040A, or 1040EZ?](#).

Source: [IRS.gov](#)

**[http://www.taxalmanac.org/index.php/Who\\_Must\\_File\\_.html](http://www.taxalmanac.org/index.php/Who_Must_File_.html)**