



Chart B – For Children and Other Dependents

If your parent (or someone else) *can* claim you as a dependent, use this chart to see if you must file a return.

In this chart, **unearned income** includes taxable interest, ordinary dividends, and capital gain distributions. It also includes unemployment compensation, taxable social security benefits, pensions, annuities, and distributions of unearned income from a trust. **Earned income** includes salaries, wages, tips, professional fees, and taxable scholarship and fellowship grants. **Gross income** is the total of your unearned and earned income.

Single Dependents	
Either 65 or over or blind	You must file a return if any of the following apply. <ol style="list-style-type: none"> 1. Your unearned income was over \$2,600 (\$4,150 if 65 or older and blind). 2. Your earned income was over \$7,850 (\$9,400 if 65 or older and blind). 3. Your gross income was more than the larger of — <ol style="list-style-type: none"> a. \$2,600 (\$4,150 if 65 or older and blind) or b. Your earned income (up to \$5,950) plus \$1,900 (\$3,450 if 65 or older and blind).
Under 65 and not blind	You must file a return if any of the following apply. <ol style="list-style-type: none"> 1. Your unearned income was over \$1,050. 2. Your earned income was over \$6,300. 3. Your gross income was more than the larger of — <ol style="list-style-type: none"> a. \$1,050, or b. Your earned income (up to \$5,950) plus \$350.
Married Dependents	
Either age 65 or older or blind	You must file a return if any of the following apply. <ol style="list-style-type: none"> 1. Your unearned income was over \$2,300 (\$3,550 if 65 or older and blind). 2. Your earned income was over \$7,550 (\$8,800 if 65 or older and blind). 3. Your gross income was at least \$5 and your spouse files a separate return and itemizes deductions. 4. Your gross income was more than the larger of — <ol style="list-style-type: none"> a. \$2,300 (\$3,550 if 65 or older and blind), or b. Your earned income (up to \$5,950) plus \$1,600 (\$2,850 if 65 or older and blind).
Under age 65 and not blind	You must file a return if any of the following apply. <ol style="list-style-type: none"> 1. Your unearned income was over \$1,050. 2. Your earned income was over \$6,300. 3. Your gross income was at least \$5 and your spouse files a separate return and itemizes deductions. 4. Your gross income was more than the larger of — <ol style="list-style-type: none"> a. \$1,050, or b. Your earned income (up to \$5,950) plus \$350.

Tax for Certain Children who have Unearned Income (Kiddie Tax)

For children under age 18 and certain older children, unearned income over \$2,100 is taxed at the parent’s rate if the parent’s rate is higher than the child’s. For this purpose, “unearned income” includes all taxable income other than earned income, such as taxable interest, ordinary dividends, capital gains, rents, royalties, etc. It also includes taxable social security benefits, pension and annuity income, taxable scholarship and fellowship grants not reported on Form W-2, unemployment compensation, alimony, and income received as the beneficiary of a trust. If the child’s unearned income is more than \$2,100, Form 8615 must be used to figure the child’s tax. **Form 8615 is out of scope.**