

Chart B – For Children and Other Dependents

Note: If your parent (or any other taxpayer) *may* 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"> Your unearned income was over \$2,800 (\$4,500 if 65 or older and blind). Your earned income was over \$14,250 (\$15,950 if 65 or older and blind). Your gross income was more than the larger of — <ol style="list-style-type: none"> \$2,800 (\$4,500 if 65 or older and blind) or Your earned income (up to \$12,200) plus \$2,050 (\$3,750 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"> Your unearned income was over \$1,100. Your earned income was over \$12,550. Your gross income was more than the larger of — <ol style="list-style-type: none"> \$1,100, or Your earned income (up to \$12,200) 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"> Your unearned income was over \$2,450 (\$3,800 if 65 or older and blind). Your earned income was over \$13,900 (\$15,250 if 65 or older and blind). Your gross income was at least \$5 and your spouse files a separate return and itemizes deductions. Your gross income was more than the larger of — <ol style="list-style-type: none"> \$2,450 (\$3,800 if 65 or older and blind), or Your earned income (up to \$12,200) plus \$1,700 (\$3,050 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"> Your unearned income was over \$1,100. Your earned income was over \$12,550. Your gross income was at least \$5 and your spouse files a separate return and itemizes deductions. Your gross income was more than the larger of — <ol style="list-style-type: none"> \$1,100, or Your earned income (up to \$12,200) plus \$350.

Form 8615, Tax for Certain Children who have Unearned Income (Kiddie Tax)

Children under age 18 and certain older children who are required to file a tax return and have unearned income over \$2,200 must file Form 8615. 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. Form 8615 is in scope for Native Americans receiving per capita payments and Alaska residents receiving permanent fund dividends. For all other purposes, Form 8615 remains Out of Scope.

Note: Taxable scholarships and fellowship grants are considered as earned income for the purpose of determining if a dependent must file a tax return and for calculating the standard deduction for dependents.

Taxable scholarships and fellowship grants not reported on Form W-2 are considered to be unearned income for the purpose of calculating kiddie tax.