

Chart D – Who Should File

Even if a taxpayer is not required to file a federal income tax return, they should file if any of the following situations below apply.

1. You had income tax withheld from your pay, pension, social security or other income.
2. You made estimated tax payments for the year or had any of your overpayment for last year's estimated tax applied to this year's taxes.
3. You qualify for the earned income credit. See Publication 596, Earned Income Credit (EIC), for more information.
4. You qualify for the refundable child tax credit or the additional child tax credit. See the Instructions for Schedule 8812.
5. You qualify for a refundable credit for child and dependent care expenses.
6. You qualify for a refundable American Opportunity Credit.
7. You qualify for the Premium Tax Credit.
8. You qualify for a Recovery Rebate Credit, but either didn't receive an Economic Impact Payment (EIP) or received less than the amount you are eligible for.
9. You receive a 1099-B and the gross proceeds plus other income exceeds the filing limits in Chart A.
10. You receive Form 1099-S, Proceeds From Real Estate Transactions.
11. You are required to file a state return.
12. You want to file a \$0 AGI return (such as to prevent tax identity theft, to claim a state credit, or for other assistance). Returns with zero AGI, no refund, and no balance due need to be paper filed.
13. You qualify for the refundable credit for prior year minimum tax. See Form 8801, Credit for Prior Year Minimum Tax — Individuals, Estates, and Trusts (Out of Scope).
14. You qualify for the federal tax on fuels (Out of Scope)
15. You qualify for the refundable sick and family leave credits for certain self-employed individuals..