

Chart A—For Most People

IF your filing status is . . .	AND at the end of 2008 you were* . . .	THEN file a return if your gross income** was at least . . .
Single	under 65	\$8,950
	65 or older	10,300
Married filing jointly***	under 65 (both spouses)	\$17,900
	65 or older (one spouse)	18,950
	65 or older (both spouses)	20,000
Married filing separately (see page 13)	any age	\$3,500
Head of household (see page 13)	under 65	\$11,500
	65 or older	12,850
Qualifying widow(er) with dependent child (see page 14)	under 65	\$14,400
	65 or older	15,450

* If you were born on January 1, 1944, you are considered to be age 65 at the end of 2008.

** **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 any social security benefits unless (a) you are married filing a separate return and you lived with your spouse at any time in 2008 or (b) one-half of your social security benefits plus your other gross income is more than \$25,000 (\$32,000 if married filing jointly). If (a) or (b) applies, see the instructions for lines 20a and 20b to figure the taxable part of social security benefits you must include in gross income.

*** If you did not live with your spouse at the end of 2008 (or on the date your spouse died) and your gross income was at least \$3,500, you must file a return regardless of your age.