

Chart B—For Children and Other Dependents (See the instructions for line 6c that begin on page 15 to find out if someone can claim you as a dependent.)

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. **Earned income** includes wages, tips, and taxable scholarship and fellowship grants. **Gross income** is the total of your unearned and earned income.

Single dependents. Were you **either** age 65 or older **or** blind?

- No.** You must file a return if **any** of the following apply.
- Your unearned income was over \$900.
 - Your earned income was over \$5,450.
 - Your gross income was more than the **larger** of—
 - \$900, or
 - Your earned income (up to \$5,150) plus \$300.
- Yes.** You must file a return if **any** of the following apply.
- Your unearned income was over \$2,250 (\$3,600 if 65 or older **and** blind).
 - Your earned income was over \$6,800 (\$8,150 if 65 or older **and** blind).
 - Your gross income was more than the **larger** of—
 - \$2,250 (\$3,600 if 65 or older **and** blind), or
 - Your earned income (up to \$5,150) plus \$1,650 (\$3,000 if 65 or older **and** blind).

Married dependents. Were you **either** age 65 or older **or** blind?

- No.** You must file a return if **any** of the following apply.
- Your unearned income was over \$900.
 - Your earned income was over \$5,450.
 - 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—
 - \$900, or
 - Your earned income (up to \$5,150) plus \$300.
- Yes.** You must file a return if **any** of the following apply.
- Your unearned income was over \$1,950 (\$3,000 if 65 or older **and** blind).
 - Your earned income was over \$6,500 (\$7,550 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—
 - \$1,950 (\$3,000 if 65 or older **and** blind), or
 - Your earned income (up to \$5,150) plus \$1,350 (\$2,400 if 65 or older **and** blind).