

Filing Requirements

These rules apply to all U.S. citizens, regardless of where they live, and resident aliens.



Have you tried IRS e-file? It's the fastest way to get your refund and it's free if you are eligible. Visit www.irs.gov for details.

Do You Have To File?

Use Chart A, B, or C to see if you must file a return. U.S. citizens who lived in or had income from a U.S. possession should see Pub. 570. Residents of Puerto Rico can use TeleTax topic 901 (see page 79) to see if they must file.



Even if you do not otherwise have to file a return, you should file one to get a refund of any federal income tax withheld.

You should also file if you are eligible for the earned income credit, additional child tax credit, health coverage tax credit, refundable credit for prior year minimum tax, or recovery rebate credit.

Exception for certain children under age 19 or full-time students. If certain conditions apply, you can elect to include on your return the income of a child who was under age 19 at the end of 2008 or was a full-time student under age 24 at the end of 2008. To do so, use Form 8814. If you make this election, your child does not have to file a return. For details, use TeleTax topic 553 (see page 79) or see Form 8814.

A child born on January 1, 1985, is considered to be age 24 at the end of 2008. Do not use Form 8814 for such a child.

Resident aliens. These rules also apply if you were a resident alien. Also, you may

qualify for certain tax treaty benefits. See Pub. 519 for details.

Nonresident aliens and dual-status aliens. These rules also apply if you were a nonresident alien or a dual-status alien and both of the following apply.

- You were married to a U.S. citizen or resident alien at the end of 2008.
 - You elected to be taxed as a resident alien.
- See Pub. 519 for details.



Specific rules apply to determine if you are a resident alien, nonresident alien, or dual-status alien. Most nonresident aliens and dual-status aliens have different filing requirements and may have to file Form 1040NR or Form 1040NR-EZ. Pub. 519 discusses these requirements and other information to help aliens comply with U.S. tax law, including tax treaty benefits and special rules for students and scholars.

When and Where Should You File?

File Form 1040 by **April 15, 2009**. If you file after this date, you may have to pay interest and penalties. See page 78.

If you were serving in, or in support of, the U.S. Armed Forces in a designated

combat zone, qualified hazardous duty area, or contingency operation, you can file later. See Pub. 3 for details.

See the back cover for filing instructions and addresses. For details on using a private delivery service, see page 9.

What if You Cannot File on Time?

You can get an automatic 6-month extension if, no later than the date your return is due, you file Form 4868. For details, see Form 4868.



An automatic 6-month extension to file does not extend the time to pay your tax. See Form 4868.

If you are a U.S. citizen or resident alien, you may qualify for an automatic extension of time to file without filing Form 4868. You qualify if, on the due date of your return, you meet one of the following conditions.

- You live outside the United States and Puerto Rico and your main place of business or post of duty is outside the United States and Puerto Rico.
- You are in military or naval service on duty outside the United States and Puerto Rico.

This extension gives you an extra 2 months to file and pay the tax, but interest

will be charged from the original due date of the return on any unpaid tax. You must attach a statement to your return showing that you meet the requirements. If you are

still unable to file your return by the end of the 2-month period, you can get an additional 4 months if, no later than June 15,

2009, you file Form 4868. This 4-month extension of time to file does not extend the time to pay your tax. See Form 4868.

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).