

**Table 1-1. 2023 Filing Requirements for Most Taxpayers**

<b>IF your filing status is...</b>	<b>AND at the end of 2023 you were...*</b>	<b>THEN file a return if your gross income was at least...**</b>
<b>Single</b>	under 65	\$13,850
	65 or older	\$15,700
<b>Married filing jointly***</b>	under 65 (both spouses)	\$27,700
	65 or older (one spouse)	\$29,200
	65 or older (both spouses)	\$30,700
<b>Married filing separately</b>	any age	\$5
<b>Head of household</b>	under 65	\$20,800
	65 or older	\$22,650
<b>Qualifying surviving spouse</b>	under 65	\$27,700
	65 or older	\$29,200

- \* If you were born on January 1, 1959, you are considered to be age 65 at the end of 2023. (If your spouse died in 2023 or if you are preparing a return for someone who died in 2023, see Pub. 501.)
- \*\* Gross income means all income you received in the form of money, goods, property, and services that isn't exempt from tax, including any income from sources outside the United States or from the sale of your main home (even if you can exclude part or all of it). Don't include any social security benefits unless (a) you are married filing a separate return and you lived with your spouse at any time during 2023, or (b) one-half of your social security benefits plus your other gross income and any tax-exempt interest is more than \$25,000 (\$32,000 if married filing jointly). If (a) or (b) applies, see the Instructions for Form 1040 or Pub. 915 to figure the taxable part of social security benefits you must include in gross income. Gross income includes gains, but not losses, reported on Form 8949 or Schedule D. Gross income from a business means, for example, the amount on Schedule C, line 7, or Schedule F, line 9. But, in figuring gross income, don't reduce your income by any losses, including any loss on Schedule C, line 7, or Schedule F, line 9.
- \*\*\* If you didn't live with your spouse at the end of 2023 (or on the date your spouse died) and your gross income was at least \$5, you must file a return regardless of your age.