

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 8) 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, or credit for federal telephone excise tax paid.

Exception for children under age 18. If you are planning to file a tax return for your child who was under age 18 at the end of 2006 and certain other conditions apply, you can elect to include your child's income on your return. But you must use Form 8814 to do so. If you make this election, your child does not have to file a return. For details, use TeleTax topic 553 (see page 8) or see Form 8814.

A child born on January 1, 1989, is considered to be age 18 at the end of 2006. 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 nonres-

ident 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 2006.
- 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 16, 2007**. If you live in Maine, Maryland, Massachusetts, New Hampshire, New York, Vermont, or the District of Columbia, you have until April 17, 2007. If you file after this date, you may have to pay interest and penalties. See page 65.

See the back cover for filing instructions and addresses. For details on using a private delivery service, see page 15.

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, 2007, 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 A—For Most People

IF your filing status is . . .	AND at the end of 2006 you were* . . .	THEN file a return if your gross income** was at least . . .
Single	under 65	\$8,450
	65 or older	9,700
Married filing jointly***	under 65 (both spouses)	\$16,900
	65 or older (one spouse)	17,900
	65 or older (both spouses)	18,900
Married filing separately (see page 17)	any age	\$3,300
Head of household (see page 17)	under 65	\$10,850
	65 or older	12,100
Qualifying widow(er) with dependent child (see page 17)	under 65	\$13,600
	65 or older	14,600

* If you were born on January 1, 1942, you are considered to be age 65 at the end of 2006.

** **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 social security benefits unless you are married filing a separate return and you lived with your spouse at any time in 2006.

*** If you did not live with your spouse at the end of 2006 (or on the date your spouse died) and your gross income was at least \$3,300, you must file a return regardless of your age.

Chart B—For Children and Other Dependents (See the instructions for line 6c that begin on page 19 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 \$850.
 - Your earned income was over \$5,150.
 - Your gross income was more than the **larger** of—
 - \$850, or
 - Your earned income (up to \$4,850) plus \$300.
- Yes.** You must file a return if **any** of the following apply.
- Your unearned income was over \$2,100 (\$3,350 if 65 or older **and** blind).
 - Your earned income was over \$6,400 (\$7,650 if 65 or older **and** blind).
 - Your gross income was more than—

The larger of:	Plus	This amount:
<ul style="list-style-type: none"> • \$850, or • Your earned income (up to \$4,850) plus \$300 	}	\$1,250 (\$2,500 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 \$850.
 - Your earned income was over \$5,150.
 - 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—
 - \$850, or
 - Your earned income (up to \$4,850) plus \$300.
- Yes.** You must file a return if **any** of the following apply.
- Your unearned income was over \$1,850 (\$2,850 if 65 or older **and** blind).
 - Your earned income was over \$6,150 (\$7,150 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:	Plus	This amount:
<ul style="list-style-type: none"> • \$850, or • Your earned income (up to \$4,850) plus \$300 	}	\$1,000 (\$2,000 if 65 or older and blind)

Chart C—Other Situations When You Must File

You must file a return if any of the four conditions below apply for 2006.

1. You owe any special taxes, including any of the following.
 - a. Alternative minimum tax.
 - b. Additional tax on a qualified plan, including an individual retirement arrangement (IRA), or other tax-favored account. But if you are filing a return only because you owe this tax, you can file **Form 5329** by itself.
 - c. Household employment taxes. But if you are filing a return only because you owe this tax, you can file **Schedule H** by itself.
 - d. Social security and Medicare tax on tips you did not report to your employer.
 - e. Write-in taxes, including uncollected social security and Medicare or RRTA tax on tips you reported to your employer or on group-term life insurance and additional tax on health savings account distributions. See the instructions for line 63 that begin on page 44.
 - f. Recapture taxes. See the instructions for line 44, that begin on page 36, and line 63, that begin on page 44.
2. You received any advance earned income credit (EIC) payments from your employer. These payments are shown in Form W-2, box 9.
3. You had net earnings from self-employment of at least \$400.
4. You had wages of \$108.28 or more from a church or qualified church-controlled organization that is exempt from employer social security and Medicare taxes.