



NYS Training for Tax Preparers

Filing Requirements

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Filing Requirements

Overview

At the end of this lesson you will be able to:

- Determine who must file a federal and New York State income tax return.
- Determine who *should* file a federal or a New York State income tax return.
- For more information see [IRS Publication 501](#).



Filing Requirements

Taxpayer Information

To determine whether someone must file a tax return, you need to know:

- The person's age
- The person's gross income and different types of income
- The person's filing status
- Whether the person can be claimed as a dependent on another's tax return
- Whether the person is blind
- Whether the income is excludable or exempt



Filing Requirements

IRS Filing Requirements

Taxpayers whose gross income is above the threshold amount must file a return.

Filing Status	Age	Gross Income Threshold
Single	Under 65	\$10,150
Single	65 or older	\$11,700
Married Filing Joint	Under 65 (both spouses)	\$20,300
Married Filing Joint	65 or older (one spouse)	\$21,500
Married Filing Joint	65 or older (both spouses)	\$22,700
Married Filing Separately	ANY	\$ 3950
Head of Household	Under 65	\$13,050
Head of Household	65 and older	\$14,600
Qualifying Widow(er) with Dependent Child	Under 65	\$16,350
Qualifying Widow(er) with Dependent Child	65 or Older	\$17,550



Filing Requirements

Gross Income

A taxpayer's gross income is the combined total of their earned and unearned income.

Earned Income

- Salaries, wages, and tips
- Professional fees
- Taxable scholarship and fellowship grants

Unearned Income

- Taxable interest, ordinary dividends, and capital gain distributions
- Unemployment compensation and taxable social security benefits
- Pensions and annuities
- Distributions of unearned income from a trust



Filing Requirements

Filing Requirements for Dependents

Single Dependents

Taxpayers who **are not over** 65 or blind must file a return if any of the following apply:

- Their unearned income was over \$1,000.
- Their earned income was over \$6,200.
- Their gross income was more than the larger of:
 - a) \$1,000
 - b) or their earned income (up to \$5,850) plus \$350.



Filing Requirements

Filing Requirements for Dependents

Single Dependents

Taxpayers who **are over** 65 or blind must file a return if any of the following apply:

- Their unearned income was over \$2,500 (\$4,100 if 65 or older **and** blind).
- Their earned income was over \$7,750 (\$9300 if 65 or older **and** blind).
- Their gross income was more than the larger of:
 - a) \$2,500 (\$4,050 if 65 or older and blind) or
 - b) earned income (up to \$5,850) plus \$1,900 (\$3,450 if 65 or older **and** blind).



Filing Requirements

Filing Requirements for Dependents

Married Dependents

Taxpayers who **are not over** 65 or blind must file a return if any of the following apply:

- Their unearned income was over \$1,000.
- Their earned income was over \$6,200.
- Their gross income was at least \$5 and their spouse files a separate return and itemizes deductions.
- Their gross income was more than the larger of:
 - a) \$1000, or
 - b) earned income (up to \$5,850) plus \$350.



Filing Requirements

Filing Requirements for Dependents

Married Dependents

Taxpayers who **are over** 65 or blind must file a return if any of the following apply:

- Unearned income was over \$2,200 (\$3,400 if 65 or older **and** blind).
- Earned income was over \$7,400 (\$8,600 if 65 or older **and** blind).
- Gross income was at least \$5 and their spouse files a separate return and itemizes deductions.
- Your gross income was more than the larger of:
 - a) \$2,200 (\$3,400 if 65 or older and blind), or
 - b) earned income (up to \$5,850) plus \$1,550 (\$2,750 if 65 or older **and** blind).



Filing Requirements

Filing Requirements for Dependents

Dependent Children Under 18

For children under age 18 and certain older children, investment income over \$2,000 is taxed at the parent's rate if the parent's rate is higher than the child's. Investment income includes:

- All taxable income other than earned income, such as taxable interest, ordinary dividends, capital gains, rents, royalties, etc.
- Taxable social security benefits, pension and annuity income, and income received as the beneficiary of a trust
- If the child's investment income is more than \$2,000, Form 8615 must be used to figure the child's tax.



Filing Requirements

Filing Requirements for the Self-employed

Self-employed taxpayers with net earnings of \$400 are required to file a return.





Filing Requirements

Knowledge Check

In the situations below, are the taxpayers required to file a federal return? Please answer "yes" or "no".

1) Linda is 36 years old, single, and her gross income is \$20,000.

- Yes
- No



Filing Requirements

Knowledge Check

In the situations below, are the taxpayers required to file a federal return? Please answer "yes" or "no".

✓ 1) Linda is 36 years old, single, and her gross income is \$20,000.

- Yes
- No

2) Judy and Henry are married and plan to file a joint return. Judy is 67 and had a gross income of \$11,000 for the tax year. Henry is 66. His gross income was \$5,000 for the year.

- Yes
- No



Filing Requirements

Knowledge Check

In the situations below, are the taxpayers required to file a federal return? Please answer "yes" or "no".

✓ 1) Linda is 36 years old, single, and her gross income is \$20,000.

Yes

No

✓ 2) Judy and Henry are married and plan to file a joint return. Judy is 67 and had a gross income of \$11,000 for the tax year. Henry is 66. His gross income was \$5,000 for the year.

Yes

No

3) Jonathan is single, age 32 and is a self-employed landscaper. His net income for the year was \$3,800.

Yes

No



Knowledge Check

In the situations below, are the taxpayers required to file a federal return? Please answer “yes” or “no”.

-  1) Linda is 36 years old, single, and her gross income is \$20,000.
- Yes
 - No
-  2) Judy and Henry are married and plan to file a joint return. Judy is 67 and had a gross income of \$11,000 for the tax year. Henry is 66. His gross income was \$5,000 for the year. 
- Yes
 - No
-  3) Jonathan is single, age 32 and is a self-employed landscaper. His net income for the year was \$3,800.
- Yes
 - No



Filing Requirements

Knowledge Check

In the situations below, are the taxpayers required to file a federal return?
Please answer "yes" or "no".

1) John is single and a college student and is claimed on his parent's federal income tax return. He earned \$2,300 and did not have any federal or state withholding taxes.

- Yes
- No



Filing Requirements

Knowledge Check

In the situations below, are the taxpayers required to file a federal return?
Please answer "yes" or "no".

✓ 1) John is single and a college student and is claimed on his parent's federal income tax return. He earned \$2,300 and did not have any federal or state withholding taxes.

Yes

No

2) Juanita can file as a Qualifying Widow(er) with Dependent Child. She is 47 years old. Her gross income was \$25,000.

Yes

No



Filing Requirements

Knowledge Check

In the situations below, are the taxpayers required to file a federal return?
Please answer "yes" or "no".

✓ 1) John is single and a college student and is claimed on his parent's federal income tax return. He earned \$2,300 and did not have any federal or state withholding taxes.

Yes

No

✓ 2) Juanita can file as a Qualifying Widow(er) with Dependent Child. She is 47 years old. Her gross income was \$25,000.

Yes

No

3) During the tax year, Janet turned 66 and Harry turned 64. Their gross income was \$19,800. If required to file, they would file a joint return.

Yes

No



Filing Requirements

Knowledge Check

In the situations below, are the taxpayers required to file a federal return?
Please answer “yes” or “no”.

-  1) John is single and a college student and is claimed on his parent’s federal income tax return. He earned \$2,300 and did not have any federal or state withholding taxes.
- Yes
- No
-  2) Juanita can file as a Qualifying Widow(er) with Dependent Child. She is 47 years old. Her gross income was \$25,000.
- Yes
- No
-  3) During the tax year, Janet turned 66 and Harry turned 64. Their gross income was \$19,800. If required to file, they would file a joint return.
- Yes
- No





Filing Requirements

Who is Required to File a New York State Return?

Generally, New York State residents who are required to file a federal return must also file a New York State income tax return. Non-residents of New York who have income from New York State sources must file a New York State income tax return.





Filing Requirements

Who is Required to File a New York State Return?

New York State **residents** must file [Form IT-201](#), *Resident Income Tax Return*, if they meet any of the following conditions:

- They are required to file a federal return.
- They did not have to file a federal return but federal adjusted gross income plus New York additions was more than \$4,000 (\$3,100 if single and can be claimed as a dependent on another taxpayer's federal return).
- They want to claim a refund of any New York State, New York City, or Yonkers income tax withheld from their pay.
- They want to claim any of the available refundable or carryover credits.



Filing Requirements

Who is Required to File a New York State Return?

New York State **nonresidents** must file [Form IT-203](#), *Nonresident and Part-Year Resident Income Tax Return*, if they meet any of the following conditions:

- They are a nonresident with [New York source income](#) and their New York adjusted gross income federal amount column exceeds the New York standard deduction.
- They want to claim a refund of any New York State, New York City, or Yonkers income tax withheld from pay.
- They want to claim any of the available refundable or carryover credits.
- They had a net operating loss for New York State personal income tax purposes for the tax year, without having a similar net operating loss for federal income tax purposes.

NOTE: Nonresidents with Yonkers income have additional filing responsibilities.



Filing Requirements

Who is Required to File a New York State Return?

New York State **part-year residents** must file [Form IT-203](#), *Nonresident and Part-Year Resident Income Tax Return*, if they meet any of the following conditions:

- They are part-year residents with any income during their resident period or had New York source income during their nonresident period.
- They want to claim a refund of any New York State, New York City, or Yonkers income tax withheld from pay.
- They want to claim any of the available refundable or carryover credits.
- They are part-year residents subject to a separate tax on any lump-sum distributions for resident period derived from (or connected with) New York sources.
- They had a net operating loss for New York State personal income tax purposes for the tax year, without having a similar net operating loss for federal income tax purposes.

NOTE: New York City and Yonkers part-year residents, or part-year residents with Yonkers income, have additional filing responsibilities.



Filing Requirements

Who Should File?

Some taxpayers may be entitled to tax credits that can only be claimed by filing a tax return. Although some individuals may not be required to file, they should file a return if they want to claim:

- A refund of withheld taxes
- The earned income tax credit
- The additional child tax credit
- The health coverage tax credit
- The American opportunity credit



Filing Requirements

Knowledge Check

In the situations below, are these New York State residents required to file a New York State return? Please answer “yes” or “no”.

1) John is a college student who is claimed on his parent’s federal income tax return. He earned \$3,300 and did not have any federal or state withholding taxes.

- Yes
- No



Filing Requirements

Knowledge Check

In the situations below, are these New York State residents required to file a New York State return? Please answer "yes" or "no".

- ✓ 1) John is a college student who is claimed on his parent's federal income tax return. He earned \$3,300 and did not have any federal or state withholding taxes.
- Yes
 - No
- 2) Jane is 47 years old and files as a head of household with dependent children. Her income consisted of public assistance of \$12,000 and earned wages of \$3,500.
- Yes
 - No



Filing Requirements

Knowledge Check

In the situations below, are these New York State residents required to file a New York State return? Please answer "yes" or "no".

- ✓ 1) John is a college student who is claimed on his parent's federal income tax return. He earned \$3,300 and did not have any federal or state withholding taxes.
- Yes
 - No
- ✓ 2) Jane is 47 years old and files as a head of household with dependent children. Her income consisted of public assistance of \$12,000 and earned wages of \$3,500.
- Yes
 - No
- 3) Sam is over 65 years of age and his only income is from his pension of \$5,000 and social security income of \$12,000. He is not required to file a federal return.
- Yes
 - No



Knowledge Check



In the situations below, are these New York State residents required to file a New York State return? Please answer “yes” or “no”.

- ✓ 1) John is a college student who is claimed on his parent’s federal income tax return. He earned \$3,300 and did not have any federal or state withholding taxes.
- Yes
 - No
- ✓ 2) Jane is 47 years old and files as a head of household with dependent children. Her income consisted of public assistance of \$12,000 and earned wages of \$3,500.
- Yes
 - No
- ✓ 3) Sam is over 65 years of age and his only income is from his pension of \$5,000 and social security income of \$12,000. He is not required to file a federal return.
- Yes
 - No



Filing Requirements

Knowledge Check

In the situations below, are these New York City resident taxpayers required to file a New York return? Please answer “yes” or “no”.

1) John is single and his New York adjusted gross income (federal amount column) line 31 is \$6,000 earned from wages in New York State.

- Yes
- No



Filing Requirements

Knowledge Check

In the situations below, are these New York City resident taxpayers required to file a New York return? Please answer "yes" or "no".

✓ 1) John is single and his New York adjusted gross income (federal amount column) line 31 is \$6,000 earned from wages in New York State.

Yes

No

2) Mary and Sam filed a joint federal return. Their New York adjusted gross income (federal amount column) is \$19,000, of which \$4,500 was earned in New York State.

Yes

No



Filing Requirements

Knowledge Check

In the situations below, are these New York City resident taxpayers required to file a New York return? Please answer "yes" or "no".

- ✓ 1) John is single and his New York adjusted gross income (federal amount column) line 31 is \$6,000 earned from wages in New York State.
- Yes
- No
- ✓ 2) Mary and Sam filed a joint federal return. Their New York adjusted gross income (federal amount column) is \$19,000, of which \$4,500 was earned in New York State.
- Yes
- No
- 3) John is 65 years of age, a nonresident of New York and has income from pension from a former employer located in New York in the amount of \$24,000. He also has income from Social Security in the amount of \$12,000.
- Yes
- No



Filing Requirements

Knowledge Check

In the situations below, are these New York City resident taxpayers required to file a New York return? Please answer “yes” or “no”.

-  1) John is single and his New York adjusted gross income (federal amount column) line 31 is \$6,000 earned from wages in New York State.
- Yes
- No
-  2) Mary and Sam filed a joint federal return. Their New York adjusted gross income (federal amount column) is \$19,000, of which \$4,500 was earned in New York State.
- Yes
- No
-  3) John is 65 years of age, a nonresident of New York and has income from pension from a former employer located in New York in the amount of \$24,000. He also has income from Social Security in the amount of \$12,000.
- Yes
- No





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