

## **Am I Required to File a Federal Tax Return?**

Whether or not you are required to file a federal tax return depends on your gross income, your filing status, and your age. Your gross income includes all income that you receive in the form of money, goods, property, and services that are not exempt from tax.

Your filing status depends on whether you are single or married, and on your family situation, and is determined on the last day of the year in question. This is always December 31<sup>st</sup> for taxpayers.

In most cases, individuals aged 65 years and older have the highest amount of gross income at the end of the year and must file a return. You should include part of your social security benefits if you were married, filing a separate return and if you were living with your spouse at any time during 2010. This is also true if you half of your social security benefits plus your other gross income and any tax-exempt interest is more than \$25,000 (\$32,000 if filing jointly).

If you have any questions regarding tax issues, please contact me for a free consultation at 1-877-LAW-2555.

Mary K. Lemmon  
Attorney-At-Law  
Scaringi & Scaringi, PC  
[mlemmon@scaringilaw.com](mailto:mlemmon@scaringilaw.com)

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