

## Filing Requirements for Most Clients

Read down the first column to find your client's filing status at the end of 2016. Read across to find the age of your client at the end of 2016 and the number of dependents they claim for 2016. File a tax return if either the California gross income or the California adjusted gross income exceeds the listed amount for their filing status, age, and number of dependents.

On 12/31/2016 my client's filing status was:	And my client's age was:	California Gross Income			California Adjusted Gross Income		
		Number of Dependents			Number of Dependents		
		0	1	2 or more	0	1	2 or more
Single or Head of Household	Under 65	16,597	28,064	36,664	13,278	24,745	33,345
	*65 or older	22,147	30,747	37,627	18,828	27,428	34,308
Married Filing Jointly/RDP or Married Filing Separately/RDP (with combined incomes*)	Under 65	33,197	44,664	53,264	26,558	38,025	46,625
	*65 or older (1 spouse or RDP)	38,747	47,347	54,227	32,108	40,708	47,588
	*65 or older (both spouses or RDPs)	44,297	52,897	59,777	37,658	46,258	53,138
Qualifying Widow/Widower	Under 65		28,064	36,664		27,745	33,345
	*65 or older		30,747	37,627		27,428	34,308
Dependent of another person. (Any filing status, any age)		More than your client's standard deduction.  *Married filing separate filing status may be different.					

**California Gross Income** is world-wide income your client's received in the form of money, goods, property, and services that are not exempt from tax. Gross income does not include any adjustments or deductions.

**California Adjusted Gross Income (AGI)** is your client's federal adjusted gross income from all sources reduced or increased by allowable adjustments.

**Note:** If your client's 65th birthday is on January 1, 2017, they are considered to be age 65 on December 31, 2016.