

Do I need to file taxes while I'm in prison?

The same rules for filing a tax return that apply to you outside of prison still apply while you're in prison. You must file a tax return if your gross income* for the tax year is over the filing requirements set by law (see chart below).

For example, a tax return may be necessary if you:

- Worked part of the year and were in prison part of the year.
- Received income while in prison, such as: retirement income, investment income, or alimony payments.

Taxable income

These are examples only. For complete information, see IRS Publication 525.

- Employee compensation such as wages, salaries, commissions, fees, and tips.
- Miscellaneous compensation such as bonuses, severance pay, and sick pay.
- Business income (partnerships, S corporations, self-employed) (see IRS Publications 541 and 334).
- Unemployment benefits.
- Alimony received (see IRS Publication 504).
- Retirement income (distributions, pensions, annuities) (see IRS Publication 575).
- Investment income (interest, dividends, capital gains) (see IRS Publication 550).
- Gambling winnings.
- Some Social Security benefits (see IRS Publication 915) (Social Security isn't taxed by Oregon, but may be taxed by the IRS).
- Rental property income (see IRS Publication 527).
- Award amount received from the Department of Corrections as an adult in custody.

Filing thresholds

Step 1: Mark the check box for any of the following that pertained to you in 2021.

You were: 65 or older Blind

Your spouse was: 65 or older Blind

Step 2: File for tax year 2021 if your gross income is more than the amount shown below for your filing status.

Amounts apply to full-year residents only.

Your filing status is:	Number of boxes marked above:	And your gross income is more than:
Can be claimed on another's return	Any	\$1,100*
Single	0	\$6,590
	1	\$7,790
	2	\$8,990
Married filing joint	0	\$13,175
	1	\$14,175
	2	\$15,175
	3	\$16,175
Married filing separate	4	\$17,175
	0	\$6,590
	1	\$7,590
	2	\$8,590
Head of household	0	\$8,265
	1	\$9,465
	2	\$10,665
Qualifying widow(er)	0	\$9,185
	1	\$10,185
	2	\$11,185

In addition, file a return if:

- You are required to file a federal return.
- You had \$1 or more of Oregon income tax withheld from your wages.

* The larger of \$1,100, or your earned income plus \$350, up to the standard deduction amount for your filing status.

Nontaxable income

These are examples only. For complete information, see IRS Publication 525.

- Veterans' benefits such as disability pay or pension pay for disabilities paid to veterans or their families; veterans' insurance proceeds and dividends; and allowances for education, training, and subsistence.
- Qualified combat pay (see IRS Publication 3).
- Governmental benefit payments from a public welfare fund.
- Child support payments received.
- Medicare benefits.

* Gross income is all income you receive in the form of money, goods, property, and services, unless that income is nontaxable.