

Increase to Income Limits for Age 65 and Over

New Income Limits for Tax Years beginning January 1, 2015

The Tennessee General Assembly recently passed legislation (Public Chapter 434) that increases the Hall income tax exemption for persons 65 years of age or over. In order to qualify for this exemption, total annual income from any and all sources must be below the following statutory limits:

- \$37,000 for single filers.
- \$68,000 for persons filing jointly.

Joint Filing

People filing a joint return will qualify for the exemption if either spouse is age 65 or older and the total annual income is below the \$68,000 limit.

Individuals who are exempt from the Hall tax are not required to file a return.

For More Information

Visit www.tn.gov/revenue. Click on [Revenue Help](#) to search for answers or to submit an information request to one of our agents.

References

Tenn. Code Ann. § 67-2-104; Public Chapter 434 (2015)