


What's my federal tax filing status?



Married Filing Separate

What does this filing status mean?
 Each spouse accounts separately for items of income, deduction, and credit.
 A spouse who uses his or her own funds to pay expenses of jointly owned property is entitled to any deduction attributable to the payments.
 Filing separately is required when the spouses have different tax year ends.
 If one spouse files separately, so must the other.

What are the eligibility requirements?
 The decedent's filing status: A joint return with the deceased spouse may not be filed if the surviving spouse remarried before the end of the year of the decedent's death. In this case, the filing status of the deceased spouse is that of married filing separate return.



Single

What does this filing status mean?
 This is the default status of any taxpayer.

What are the eligibility requirements?
 Neither married
 Neither qualifies for widower)
 Neither qualifies for HOH



Married Filing Joint

What does this filing status mean?
 Married individuals who file a joint return account for items of income, deduction, and credit in the aggregate.

What are the eligibility requirements?
 A joint return is allowed:
 Both individuals are treated as legally married for the entire tax year if, on the last day of the tax year, they are:
 - Legally married and cohabiting as spouses,
 - Legally married and living apart but not separated pursuant to a valid divorce decree or separate maintenance agreement, or
 - Separated under a valid divorce decree that is not yet final.
 One spouse dies and the surviving spouse does not remarry before the end of the tax year, a joint return may be filed.
 A joint return is not allowed:
 - Spouses have different tax years
 - Filing separately is required when the spouses have different tax year ends.
 - Nonresident alien spouse at year end is married to a:
 - U.S. citizen OR U.S. resident alien
 - AND The IRC provides that neither spouse can be a nonresident alien (NRA) during the tax year and still file a joint return, unless:
 - BOTH spouses elect to have the nonresident alien treated as a resident alien.



Head of Household

What does this filing status mean?
 If you qualify to file as head of household, your tax rate will usually be lower than the rates for single or married filing separately. You will also receive a higher standard deduction than if you file as single or married filing separately.

What are the eligibility requirements?
 You qualifies for head of household status if you satisfy the following conditions:



Qualified Widow(er) or Surviving Spouse

What does this filing status mean?
 A widow(er) can file a joint return in the tax year of the death of the spouse. The qualifying widow(er) status is available for 2 years following the year of death of the spouse.
 The widow(er) qualified (with the deceased spouse) for married filing joint return status for the tax year of the death of the spouse.
 The taxpayer did not remarry during the tax year.

What are the eligibility requirements?
 A qualifying widow(er) maintains a household for the entire taxable year. Maintenance means the widow(er) furnishes more than 50% of the costs to maintain the household for the tax year.
 The household must be the principal place of abode of a qualifying dependent of the widow(er).
 The dependent must be a son or daughter, a stepson or daughter, or an adopted child. This does not include a foster child.
 (FOSTER CHILD EXCEPTION)
 The decedent's filing status: A joint return with the deceased spouse may not be filed if the surviving spouse remarried before the end of the year of the decedent's death. In this case, the filing status of the deceased spouse is that of married filing separate return.



Plan ahead and reap the benefits: Why determining your tax status is key to tax savings?

Determining filing status is key because the amounts of the standard deductions and applicable tax rates vary with your filing status as well as your eligibility for dependent and other credits. When you take the time to determine your tax filing status, you maximize tax savings by way of maximizing your standard deductions and qualifying credits.

Keep in mind that your filing status on the last day of the year determines your filing status for the entire year. Don't miss out on the benefits of determining your correct filing status for next year's return!

Need help determining your federal tax filing status? Click here to contact us and we will help you figure it out.

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