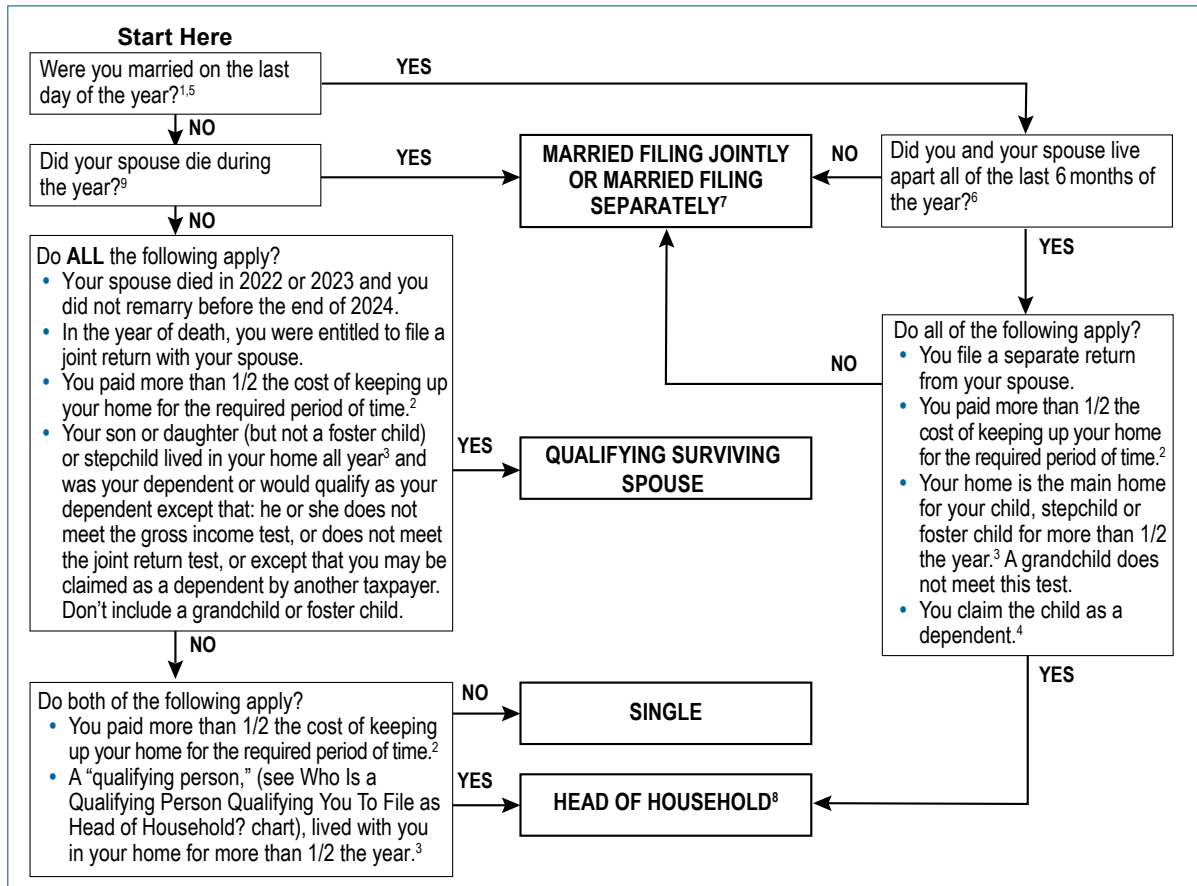


Determination of Filing Status – Decision Tree

See TaxSlayer entries later in this tab.



Footnotes

¹Answer "NO" to this question if, on the last day of the year, you were legally separated from your spouse under a divorce or separate maintenance decree. Answer "NO" for individuals who have entered into a registered domestic partnership, civil union, or other similar relationship that is not called a marriage under state (or foreign) law. Answer YES if taxpayer is married regardless of where the spouse lives.

²Include in the cost of upkeep expenses such as rent, mortgage interest, real estate taxes, insurance on the home, repairs, utilities and food eaten in the home. Under proposed regulations, a taxpayer may treat a home's fair market rental value as a cost of maintaining a household instead of the sum of payments for mortgage interest, property taxes and insurance. See "Cost of Keeping Up a Home" worksheet later in this tab.

³See Publication 17, Your Federal Income Tax (For Individuals), Filing Status, for rules applying to birth, death, or temporary absence during the year. For Head of Household, if the qualifying person is your dependent parent, your dependent parent doesn't have to live with you. See the Who Is a Qualifying Person Qualifying You To File as Head of Household? Chart later in this tab.

⁴Unless the child's other parent claims him or her under rules for children of divorced or separated parents or parents who lived apart. See Tab C.

⁵You are considered unmarried for head of household purposes if your spouse was a nonresident alien at any time during the year and you do not choose to treat your nonresident spouse as a resident alien. However, your spouse is not a qualifying person for head of household purposes. You must have another qualifying person (see the Who Is a Qualifying Person Qualifying You To File as Head of Household? chart later in this tab) and meet the other tests to be eligible to file as a head of household. You are considered married if you choose to treat your nonresident alien spouse as a resident alien. See chapter 1 of Pub 519, U.S. Tax Guide For Aliens.

⁶Your spouse is considered to live in your home even if he or she is temporarily absent due to illness, education, business, vacation, military service, or incarceration.

⁷If the taxpayer wants to file MFS, emphasize the advantages to Married Filing Jointly and the possibility of filing Form 8379, Injured Spouse Allocation (if appropriate). See Pub 17, Filing Status, MFS Special Rules for list of disadvantages. Respect a taxpayer's decision to file MFS. If domiciled in a community property state see Pub 555, Community Property.

⁸There may be multiple filing statuses (for example, two families filing head of household or one family filing married filing jointly and another head of household) in shared living quarters if each household meets their determined filing requirements.

⁹If your spouse died during the year, you are considered married for the whole tax year for filing status purposes. If you didn't remarry before the end of the year, you can file a joint return for yourself and your deceased spouse. If you remarried before the end of the tax year, you can file a joint return with your new spouse. In that case, your deceased spouse's filing status is married filing separately for that year.

Filing Status – Interview Tips

Step	Probe or Ask the taxpayer:	Action
1	Were you married on December 31 of the tax year? ⁶ You are considered unmarried if, on the last day of the year, you were legally separated from your spouse under a divorce or separate maintenance decree. State law governs whether you are married or legally separated under a divorce or separate maintenance decree. Individuals who have entered into a registered domestic partnership, civil union, or other similar relationship that is not called a marriage under state (or foreign) law are not considered married. A taxpayer is married regardless of where the spouse lives.	If YES , go to Step 2. If NO , go to Step 4.
2	Do you and your spouse wish to file a joint return?	If YES , your filing status is married filing jointly . If NO , go to Step 3 ² .
3	Do all the following apply? <ul style="list-style-type: none"> • You file a separate return from your spouse • You paid more than half the cost of keeping up your home for the required period of time.¹ • Your spouse didn't live in your home during the last 6 months of the tax year³ • Your home was the main home of your child, stepchild, or foster child for more than half the year (a grandchild doesn't meet this test). For rules applying to birth, death or temporary absence during the year, see Publication 17 • You claim an exemption for the child (unless the noncustodial parent claims the child under rules for divorced or separated parents or parents who live apart) 	If YES , STOP. You are considered unmarried and your filing status is head of household ⁷ . If NO , STOP. Your filing status is married filing separately ⁵ .
4	Did your spouse die in 2022 or 2023?	If YES , go to Step 5. If NO , go to Step 6.
5	Do all the following apply? <ul style="list-style-type: none"> • You were entitled to file a joint return with your spouse for the year your spouse died • You didn't remarry before the end of this tax year • You have a child or stepchild who lived with you all year, except for temporary absences or other limited exceptions, and who is your dependent or who would qualify as your dependent except that he or she does not meet the gross income test, does not meet the joint return test, or except that you may be claimed as a dependent by another taxpayer. Don't include a grandchild or foster child. • You paid more than half the cost of keeping up the home for the required period of time.¹ 	If YES , STOP. Your filing status is qualifying surviving spouse . If NO , go to Step 6.
6	Do both of the following apply? <ul style="list-style-type: none"> • You paid more than 1/2 the cost of keeping up your home for the required period of time.¹ • A "qualifying person," (see Who Is a Qualifying Person Qualifying You To File as Head of Household? chart on the next page), lived with you in your home for more than 1/2 the year. If the qualifying person is your dependent parent, your dependent parent doesn't have to live with you.⁴ 	YES – Head of Household ⁷ NO – Single

Footnotes

¹Include in the cost of upkeep expenses such as rent, mortgage interest, real estate taxes, insurance on the home, repairs, utilities and food eaten in the home. Under proposed regulations, a taxpayer may treat a home's fair market rental value as a cost of maintaining a household instead of the sum of payments for mortgage interest, property taxes and insurance. See "Cost of Keeping Up a Home" worksheet later in this tab.

²You are considered unmarried for head of household purposes if your spouse was a nonresident alien at any time during the year and you do not choose to treat your nonresident spouse as a resident alien. However, your spouse is not a qualifying person for head of household purposes. You must have another qualifying person (see Who Is a Qualifying Person Qualifying You To File as Head of Household? chart later in this tab) and meet the other tests to be eligible to file as a head of household.

³Your spouse is considered to live in your home even if he or she is temporarily absent due to illness, education, business, vacation, military service, or incarceration. It must be reasonable to assume the absent person will return to the home after the temporary absence.

⁴You can't use head of household filing status based on any person who is your dependent only because he or she lived with you for the entire year (for example, a companion or a friend).

⁵If filing a MFS return in a community property state, allocate income and expense according to state law. This situation may be treated as Out of Scope.

⁶If your spouse died during the year, you are considered married for the whole year for filing status purposes. If you didn't remarry before the end of the year, you can file a joint return for yourself and your deceased spouse. If you remarried before the end of the tax year, you can file a joint return with your new spouse. In that case, your deceased spouse's filing status is married filing separately for that year.

⁷There may be multiple filing statuses (for example, two families filing head of household or one family filing married filing jointly and another head of household) in shared living quarters if each household meets their determined filing requirements.

Who Is a Qualifying Person Qualifying You To File as Head of Household?¹

DON'T use this chart alone. Use as directed by the interview tips on the previous page.

IF the person is your...	AND...	THEN that person is...
qualifying child (such as your child, or grandchild who lived with you more than half the year and meets certain other tests) ²	the child is single	a qualifying person, whether or not the child meets the Citizen or Resident Test ⁷ .
	the child is married <u>and</u> you can claim the child as a dependent	a qualifying person.
	the child is married <u>and</u> you can't claim the child as a dependent	not a qualifying person ³ .
qualifying relative ⁴ who is your father or mother	you can claim your parent as a dependent ⁵	a qualifying person ⁶ .
	you can't claim your parent as a dependent	not a qualifying person.
qualifying relative ⁴ other than your father or mother (such as a grandparent, or sibling who meets certain tests).	your relative lived with you more than half the year, and you can claim them as a dependent, and is one of the following: child, stepchild, foster child, or a descendant of any of them; sibling, half sibling or a child of any of them; an ancestor or sibling of your parent; or stepsibling, stepparent, son-in-law, daughter-in-law, father-in-law, mother-in-law, brother-in-law or sister-in-law ⁵	a qualifying person.
	your relative didn't live with you more than half the year	not a qualifying person.
	your relative isn't related to you in one of the ways listed above <u>and</u> is your qualifying relative only because your relative lived with you all year as a member of your household (for example, a companion or a friend)	not a qualifying person.
	you can't claim your relative as a dependent	not a qualifying person.

Footnotes

¹A person can't qualify more than one taxpayer to use the head of household filing status for the year.

²The term "qualifying child" is covered in Tab C, Dependents. **Note:** If you are a noncustodial parent, the term "qualifying child" for head of household filing status doesn't include a child who is your dependent only because of the rules described in the Children of Divorced or Separated Parents table. If you are the custodial parent and those rules apply, the child generally is your qualifying child for head of household filing status even though the child isn't a qualifying child who you can claim as a dependent. A grandchild is not a qualifying person for head of household status if the taxpayer is married filing a separate return from their spouse.

³This person is a qualifying person if the only reason you can't claim the person as a dependent is that you, or your spouse if filing jointly, can be claimed as a dependent on someone else's return.

⁴The term "qualifying relative" is covered in Tab C, Dependents.

⁵If you can claim a person as a dependent only because of a multiple support agreement, that person isn't a qualifying person. See Multiple Support Agreement, in Publication 17.

⁶You are eligible to file as head of household even if your parent, whom you can claim as a dependent, doesn't live with you. You must pay more than half the cost of keeping up a home that was the main home for the entire year for your parent. This test is met if you pay more than half the cost of keeping your parent in a rest home or home for the elderly.

⁷The Citizen or Resident Test states: You generally can't claim a person as a dependent unless that person is a U.S. citizen, U.S. resident alien, U.S. national, or a resident of Canada or Mexico.

Cost of Keeping Up a Home


Keep for Your Records

	Amount You Paid	Total Cost
Property taxes*	\$ _____	\$ _____
Mortgage interest expenses*	\$ _____	\$ _____
Rent	\$ _____	\$ _____
Utility charges	\$ _____	\$ _____
Property insurance*	\$ _____	\$ _____
Food eaten in the home	\$ _____	\$ _____
Other household expenses	\$ _____	\$ _____
Fair market rental value*	\$ _____	\$ _____


*Under proposed regulations, fair market rental value may be used (instead of the sum of payments for property taxes, mortgage interest expenses, and property insurance)

Totals	\$ _____	\$ _____
Minus total amount you paid		(_____)
Amount others paid		\$ _____

If the total amount you paid is more than the amount others paid, you meet the requirement of paying more than half the cost of keeping up the home

 **Costs you include.** Include in the cost of keeping up a home expenses such as rent, mortgage interest, real estate taxes and insurance on the home, repairs, utilities, and food eaten in the home. As an alternative to including mortgage interest, real estate taxes, and insurance under proposed regulations, you may include the fair market rental value of the home.

Costs you don't include. Don't include the cost of clothing, education, medical treatment, vacations, life insurance, or transportation. Also, don't include the value of your services or those of a member of your household.

 Payments received under Temporary Assistance for Needy Families or other public assistance programs used to pay the costs of keeping up the home can be counted as money you paid. Amounts paid out of funds received in the child's or qualifying person's name, such as Social Security, are considered paid by the child, not you.