

About Marriage and Legal Separation for Texas Clients

A note on marriage:

We usually take people at their word regarding whether they are married or unmarried. In cases when a taxpayer is unclear on the law regarding marriage or when we feel the information they have given us is inconsistent or questionable, we may ask more questions to determine the correct marital status for IRS purposes. If a couple is married in a state/country where that marriage is legally recognized, the couple is considered married for IRS purposes.

A note on legal separation:

Some people who are married may say they are legally separated.

Legal separation does not exist in the State of Texas.

For “legal separation” to be valid for tax purposes, the couple must have undergone legal separation in a state that recognized that status. If the couple was living in Texas when they separated, they are considered married for tax purposes. Their options are to file as:

- Married Filing Jointly
- Married Filing Separately (although we may or may not be able to prepare the return – see **Filing Status Options for Married Taxpayers** [[English](#)] [[Spanish](#)] and [Policy & Background: Married Filing Separately](#))
- Head of Household (if they meet the restricted set of criteria for those who are married but living apart)

For more information about filing statuses for married taxpayers, see **Filing Status Options for Married Taxpayers** [[English](#)] [[Spanish](#)] on CTC Resources.