

Filing Status Options for Married Taxpayers

Are you legally married?

Yes.

Yes. ▶ We can prepare the return as:

Married filing jointly:
This is the preferred option.

Head of household:
If lived apart from spouse the last 6 months of the year, has a qualifying dependent, and meets other tests.

Married filing separately:
Only in cases of domestic abuse or spousal abandonment (i.e. the client does not know about, does not have, and cannot get the amount of their spouse's income).
[Taxpayer cannot be living with spouse at time of filing the return.]

Did you live with your spouse for **any part** of the tax year?

No. ▶ We can prepare the return as:

Married filing jointly:
This is an option if they choose to file jointly.

Head of household:
If also has a qualifying dependent and meets other tests.

Married filing separately:
If spouses did not live together at all in the tax year and also did not share income.

Note: we are not able to prepare returns that do not meet the criteria listed above.