



Filing Status Options for Married Taxpayers

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

We can prepare the tax return as:

Married Filing Jointly	This is the preferred option.
Head of Household	If the taxpayer lived apart from their spouse for the last six months of year, has a qualifying dependent, and meets other tests for the tax year.
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). The taxpayer cannot be living with their spouse at the time of filing the tax return.
Note: If one spouse has existing debt incurred before the taxpayers were married, we may be able to prepare the return as MFJ with an Injured Spouse allocation to request a division of the refund. Learn more: Policy & Preparation: Injured Spouse	

Did you live with your spouse for any part of the tax year? NO

We can prepare the tax return as:

Married Filing Jointly	This is an option if the spouses choose to file jointly.
Head of Household	If the taxpayer also has a qualifying dependent and meets other tests for the tax year.
Married Filing Separately	If the spouses did not live together at all in the tax year and also did not share income.

We CANNOT prepare a tax return that does not meet the above criteria.

The only exceptions are:

Head of Household	A taxpayer with a nonresident alien spouse is considered unmarried for Head of Household purposes, provided the taxpayer meets all Head of Household requirements. Any days they spent together in the year are disregarded.
Married Filing Separately	The spouse is a nonresident alien (i.e. lives in another country and isn't a US citizen or Lawful Permanent Resident); OR when the taxpayer did not live in a community property state (TX, AR, CA, ID, LA, NV, NM, WA, or WI).