

# Fact Sheet

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## Module 5: Filing Status

The filing status determines the rate at which income is taxed. There are five filing statuses:

- single
- married filing jointly
- married filing separately
- head of household
- qualifying widow(er) with dependent child

Some taxpayers are eligible to use more than one filing status. Usually, the taxpayer will choose the filing status with the lowest tax rates.

For the year Jan. 1–Dec. 31, 2014, or other tax year beginning \_\_\_\_\_, 2014, ending \_\_\_\_\_, 20

Your first name and initial \_\_\_\_\_ Last name \_\_\_\_\_ See separate instructions.

If a joint return, spouse's first name and initial \_\_\_\_\_ Last name \_\_\_\_\_ Your social security number \_\_\_\_\_

Home address (number and street). If you have a P.O. box, see instructions. \_\_\_\_\_ Apt. no. \_\_\_\_\_ Spouse's social security number \_\_\_\_\_

City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions). \_\_\_\_\_ Presidential Election Campaign

Foreign country name \_\_\_\_\_ Foreign province/state/county \_\_\_\_\_ Foreign postal code \_\_\_\_\_

Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund.  You  Spouse

**Filing Status**

1  Single

2  Married filing jointly (even if only one had income)

3  Married filing separately. Enter spouse's SSN above and full name here. ▶ \_\_\_\_\_

4  Head of household (with qualifying person). (See instructions.) If the qualifying person is a child but not your dependent, enter this child's name here. ▶ \_\_\_\_\_

5  Qualifying widow(er) with dependent child

Check only one box.

**Exemptions**

6a  Yourself. If someone can claim you as a dependent, do not check box 6a

b  Spouse

**Boxes checked on 6a and 6b** \_\_\_\_\_

**No. of children on 6c who:**

- lived with you \_\_\_\_\_
- did not live with you due to divorce or separation (see instructions) \_\_\_\_\_

**Dependents on 6c not entered above** \_\_\_\_\_

**Add numbers on lines above** ▶

c Dependents:		(2) Dependent's social security number	(3) Dependent's relationship to you	(4) <input checked="" type="checkbox"/> if child under age 17 qualifying for child tax credit (see instructions)
(1) First name	Last name			
				<input type="checkbox"/>
				<input type="checkbox"/>
				<input type="checkbox"/>
				<input type="checkbox"/>

If more than four dependents, see instructions and check here

**Income**

7 Wages, salaries, tips, etc. Attach Form(s) W-2 **7** \_\_\_\_\_

8a Taxable interest. Attach Schedule B if required **8a** \_\_\_\_\_

b Tax-exempt interest. Do not include on line 8a **8b** \_\_\_\_\_

9a Ordinary dividends. Attach Schedule B if required **9a** \_\_\_\_\_

b Qualified dividends **9b** \_\_\_\_\_

10 Taxable refunds, credits, or offsets of state and local income taxes **10** \_\_\_\_\_

11 Alimony received **11** \_\_\_\_\_

12 Business income or (loss). Attach Schedule C or C-EZ **12** \_\_\_\_\_

13 Capital gain or (loss). Attach Schedule D if required. If not required, check here  **13** \_\_\_\_\_

14 Other gains or (losses). Attach Form 4797 **14** \_\_\_\_\_

15a IRA distributions **15a** \_\_\_\_\_ **b Taxable amount** **15b** \_\_\_\_\_

16a Pensions and annuities **16a** \_\_\_\_\_ **b Taxable amount** **16b** \_\_\_\_\_

17 Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E **17** \_\_\_\_\_

18 Farm income or (loss). Attach Schedule F **18** \_\_\_\_\_

19 Unemployment compensation **19** \_\_\_\_\_

20a Social security benefits **20a** \_\_\_\_\_ **b Taxable amount** **20b** \_\_\_\_\_

21 Other income. List type and amount \_\_\_\_\_ **21** \_\_\_\_\_

22 Combine the amounts in the far right column for lines 7 through 21. This is your total income ▶ **22** \_\_\_\_\_

**Adjusted Gross Income**

23 Reserved **23** \_\_\_\_\_

24 Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ **24** \_\_\_\_\_

25 Health savings account deduction. Attach Form 8889 **25** \_\_\_\_\_

26 Moving expenses. Attach Form 3903 **26** \_\_\_\_\_

27 Deductible part of self-employment tax. Attach Schedule SE **27** \_\_\_\_\_

28 Self-employed SEP, SIMPLE, and qualified plans **28** \_\_\_\_\_

29 Self-employed health insurance deduction **29** \_\_\_\_\_

30 Penalty on early withdrawal of savings **30** \_\_\_\_\_

31a Alimony paid **b Recipient's SSN** ▶ \_\_\_\_\_ **31a** \_\_\_\_\_

32 IRA deduction **32** \_\_\_\_\_

33 Student loan interest deduction **33** \_\_\_\_\_

34 Reserved **34** \_\_\_\_\_

35 Domestic production activities deduction. Attach Form 8903 **35** \_\_\_\_\_

36 Add lines 23 through 35 **36** \_\_\_\_\_

37 Subtract line 36 from line 22. This is your adjusted gross income ▶ **37** \_\_\_\_\_