

Filing Status - Interview Tips

Probe/Action: Ask the taxpayer:

<p>step 1</p>	<p>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.</p>	<p>If YES, go to Step 2. If NO, go to Step 4.</p>
<p>step 2</p>	<p>Do you and your spouse wish to file a joint return?</p>	<p>If YES, your filing status is married filing jointly. If NO, go to Step 3.²</p>
<p>step 3</p>	<p>Do all the following apply?</p> <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. Include any individual who would qualify as your dependent except: he or she does not meet the gross income test, does not meet the joint return test, or if you could be claimed as a dependent of another taxpayer. (a grandchild doesn't meet this test) • 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) 	<p>If YES, STOP. You are considered unmarried and your filing status is head of household. If NO, STOP. Your filing status is married filing separately.⁵</p>
<p>step 4</p>	<p>Did your spouse die in 2018 or 2019?</p>	<p>If YES, go to Step 5. If NO, go to Step 6.</p>
<p>step 5</p>	<p>Do all the following apply?</p> <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 	<p>If YES, STOP. Your filing status is qualifying widow(er) with dependent child. If NO, go to Step 6.</p>
<p>step 6</p>	<p>Do both of the following apply?</p> <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), lived with you in your home for more than 1/2 the year.⁴ 	<p>YES – Head of Household NO – Single</p>

Footnotes

- ¹ Include 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.
- ² You 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.
- ³ Your 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.
- ⁴ You 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).
- ⁵ If 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.
- ⁶ If 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.