



interview
tips

Personal Exemptions

Probe/Action: Ask the taxpayer:

step 1	Were you married during any part of the tax year? (Answer YES if state common law rules were met.)	If YES , go to Step 2. If NO , go to Step 7.
step 2	Were you still married on December 31 of the tax year?	If YES , go to Step 5. If NO , go to Step 3. Note: Abandonment doesn't change marital status—answer YES if the taxpayer's responses to Steps 3 and 4 are NO.
step 3	Did you obtain a final decree of divorce or separate maintenance by December 31 of the tax year?	If YES , you can't claim a personal exemption for your former spouse. Go to Step 7 to determine if you can claim your own personal exemption. If NO , go to Step 4.
step 4	Did your spouse die during the tax year? ¹	If YES , go to Step 5. If NO , go back through Steps 1–3 and clarify answers.
step 5	Are you filing a joint tax return?	If YES , go to Step 7. If NO , go to Step 6.
step 6	Did your spouse (including a nonresident alien spouse) have any gross income or can anyone else claim your spouse as a dependent? ²	If YES to either, you can't claim a personal exemption for your spouse. Go to Step 7 to see about your own personal exemption. If NO to both, you can claim a personal exemption for your spouse. Go to Step 7 to see about your own personal exemption.
step 7	Can anyone claim you (or your spouse if filing jointly) as a dependent on his or her return? ³	If YES , you can't claim a personal exemption for yourself or your spouse. If NO , you can claim a personal exemption for yourself (and your spouse, if filing jointly).

¹ If his or her spouse died during the year, the taxpayer can claim the spouse's exemption if the taxpayer didn't remarry during the year. See Publication 17 for other considerations.

² If married filing separately, the taxpayer can take his or her own exemption if no other taxpayer is entitled to claim him or her as a dependent.
If married filing separately, the taxpayer can claim his or her spouse's exemption if the spouse had no gross income, isn't filing a return, and can't be claimed as a dependent on another person's return.

You can claim an exemption for your nonresident alien spouse on your separate return, provided your spouse has no gross income for U.S. tax purposes, has a SSN or ITIN, and isn't the dependent of another U.S. taxpayer.

³ If married filing jointly (other than to claim a refund of income tax withheld or estimated tax paid), the taxpayer can't be a dependent on another person's return.