



Filing Status

Form **1040** Department of the Treasury—Internal Revenue Service **2022** U.S. Individual Income Tax Return OMB No. 1545-0074 IRS Use Only—Do not write or staple in this space.

Filing Status Single Married filing jointly Married filing separately (MFS) Head of household (HOH) Qualifying widow(er) (QW)
 Check only one box. If you checked the MFS box, enter the name of your spouse. If you checked the HOH or QW box, enter the child's name if the qualifying person is a child but not your dependent:

Your first name and middle initial	Last name	Your social security number	
If joint return, spouse's first name and middle initial	Last name	Spouse's social security number	
Home address (number and street). If you have a P.O. box, see instructions.		Apt. no.	Presidential Election Campaign 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. <input type="checkbox"/> You <input type="checkbox"/> Spouse
City, town, or post office. If you have a foreign address, also complete spaces below.	State	ZIP code	
Foreign country name	Foreign province/state/county	Foreign postal code	

At any time during 2022, did you: (a) receive (as a reward, award, or compensation); or (b) sell, exchange, gift, or otherwise dispose of a digital asset (or a financial interest in a digital asset)? (See instructions.) . . . Yes No


Standard Deduction **Someone can claim:** You as a dependent Your spouse as a dependent
 Spouse itemizes on a separate return or you were a dual-status alien

Age/Blindness **You:** Were born before January 2, 1958 Are blind **Spouse:** Was born before January 2, 1958 Is blind

About Filing Status

- TaxSlayer: Basic Information section, Filing Status and Exemptions
- Additional resources listed in L< “References” tab
- Review all tips and cautions
- Read all examples and sample interviews
- We will review answers to each exercise in the lesson

Entering Basic Information

 TaxSlayer Navigation: Basic Information>Filing Status

After collecting necessary information from Form 13614-C, Intake/Interview & Quality Review Sheet, and properly applying the tax law, you should choose the taxpayer's filing status.

What's your filing status?

- Single
- Married Filing Joint
- Married Filing Separate
- Head of Household
- Qualifying Widow(er) with Dependent Children
- Nonresident Alien

Use the Filing Status Interview Tips to determine the correct filing status.

Need help determining your filing status?

FILING STATUS WIZARD

Note: Most nonresident aliens and dual status aliens have different filing requirements and may have to file Form 1040NR or Form 1040NR-EZ. In this case, the return is Out of Scope. Refer the taxpayer to a site with Foreign Student certification. Resident aliens generally are taxed the same as U.S. citizens.

Objectives – Filing Status

- Determine the most beneficial filing status allowed for the taxpayer
- Time Required: 30 minutes

Part II – Marital Status and Household Information

1. As of December 31, 2020, what was your marital status? Never Married (This includes registered domestic partnerships, civil unions, or other formal relationships under state law) Married

a. If Yes, Did you get married in 2020? Yes No

b. Did you live with your spouse during any part of the last six months of 2020? Yes No

Divorced Date of final decree _____

Legally Separated Date of separate maintenance decree _____

Widowed Year of spouse's death _____

2. List the names below of:

- **everyone** who lived with you last year (*other than your spouse*)
- **anyone** you supported but did not live with you last year

If additional space is needed check here and list on page 3

To be completed by a Certified Volunteer Preparer													
Name (first, last) Do not enter your name or spouse's name below	Date of Birth (mm/dd/yy)	Relationship to you (for example: son, daughter, parent, none, etc)	Number of months lived in your home last year	US Citizen (yes/no)	Resident of US, Canada, or Mexico last year (yes/no)	Single or Married as of 12/31/20 (S/M)	Full-time Student last year (yes/no)	Totally and Permanently Disabled (yes/no)	Is this person a qualifying child/relative of any other person? (yes/no)	Did this person provide more than 50% of his/her own support? (yes,no,n/a)	Did this person have less than \$4,300 of income? (yes,no,n/a)	Did the taxpayer(s) provide more than 50% of support for this person? (yes/no/n/a)	Did the taxpayer(s) pay more than half the cost of maintaining a home for this person? (yes/no)
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)					

Topics



- The five filing statuses
- Requirements for each filing status
 - Single
 - Married Filing Jointly
 - Married Filing Separately
 - Head of Household
 - Qualifying Surviving Spouse
- How to determine filing status

Key Terms

Definitions are always available in the L< online Glossary.

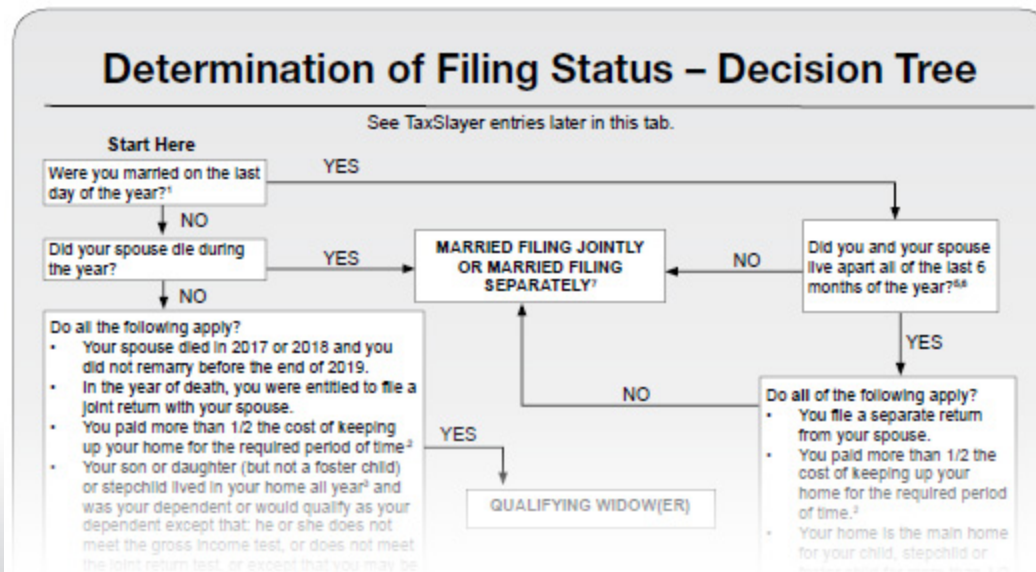
- Dependent
- Head of Household Filing Status
- Married Filing Jointly
- Married Filing Separately
- Qualifying Surviving Spouse
- Single Filing Status

The Five Filing Statuses

- Skill Check on the Filing Status landing page – check your understanding of the filing statuses
- Find relevant taxpayer information on Form 13614-C, Page 1, Part II: Marital Status and Household Information
- Filing status impacts:
 - Calculation of income tax
 - Amount of the standard deduction
 - Allowance or limitation of certain credits and deductions
- Pub 4012, Filing Status tab, [Filing Status - Decision Tree](#)
- [Pub 17](#), provides details

Single

- On the last day of the year:
 - Not married
 - Legally separated or divorced, or
 - Widowed before first day of tax year, not remarried within the year
- May qualify for more beneficial tax status
- Pub 4012, Filing Status tab, [Filing Status Decision Tree](#)



Married Filing Jointly

- This filing status generally the most beneficial
- One return is filed covering both spouses
- On the last day of the year:
 - Married and live together
 - Live apart but not legally separated or divorced
 - Live together in recognized common law marriage
 - Did not remarry after their spouse died during the year
- Pub 4012, Filing Status tab, [Filing Status Decision Tree](#)

Married Filing Separately

- Each spouse files an individual return claiming their own income and exemptions
- Taxes are generally higher for this status
 - Some credits unavailable, some reduced

Married Filing Separately

- Some taxpayers file separately to avoid potential refund offset due to spouse's outstanding debts
 - Suggest Form 8379, Injured Spouse Allocation
- For the complete list of special rules, see [Pub 17](#)

Married Filing Separately

You can choose married filing separately as your filing status if you are married. This filing status may benefit you if you want to be responsible only for your own tax or if it results in less tax than filing a joint return.

If you and your spouse don't agree to file a joint return, you must use this filing status unless you qualify for head of household status, discussed later.

You may be able to choose head of household filing status if you are considered unmarried because you live apart from your spouse and meet certain tests (explained under *Head of Household*, later). This can apply to you even if you aren't divorced or legally separated. If you qualify to file as head of household, instead of as married filing separately, your tax may be lower, you may be able to claim the earned income credit and certain other benefits, and your standard deduction will be higher. The head of household filing status allows you to choose the standard deduction even if your spouse chooses to itemize deductions. See *Head of Household*, later, for more information.

TIP You will generally pay more combined tax on separate returns than you would on a joint return for the reasons listed under *Special Rules*, later. However, unless you are required to file separately, you should figure your tax both ways (on a joint return and on separate returns). This way you can make sure you are using the filing status that results in the lowest combined tax. When figuring the combined tax of a married couple, you may want to consider state taxes as well as federal taxes.

Form 8379 (Rev. November 2016) Department of the Treasury Internal Revenue Service	Injured Spouse Allocation ► Information about Form 8379 and its separate instructions is at www.irs.gov/form8379 .	OMB No. 1545-0047 AIC 8379-1001
Part I Should You File This Form? You must complete this part.		
1 Enter the tax year for which you are filing this form. ► _____ Answer the following questions for that year.		
2 Did you (or will you) file a joint return? <input type="checkbox"/> Yes. Go to line 3. <input type="checkbox"/> No. Stop here. Do not file this form. You are not an injured spouse.		
3 Did (or will) the IRS use the joint overpayment to pay any of the following legally enforceable past-due debt(s) on spouse? (see Instructions) • Federal tax • State income tax • State unemployment compensation • Child support • Spousal support • Federal nontax debt (such as a student loan) <input type="checkbox"/> Yes. Go to line 4. <input type="checkbox"/> No. Stop here. Do not file this form. You are not an injured spouse. Note: If the past-due amount is for a federal tax liability owed by both you and your spouse, you may qualify spouse relief for the year to which the joint overpayment was (or will be) applied. See <i>Innocent Spouse Relief</i> Instructions.		
4 Are you legally obligated to pay this past-due amount? <input type="checkbox"/> Yes. Stop here. Do not file this form. You are not an injured spouse. Note: If the past-due amount is for a federal tax liability owed by both you and your spouse, you may qualify spouse relief for the year to which the joint overpayment was (or will be) applied. See <i>Innocent Spouse Relief</i> Instructions. <input type="checkbox"/> No. Go to line 5a.		
5a Were you a resident of a community property state at any time during the tax year entered on line 1? (see Instructions) <input type="checkbox"/> Yes. Enter the name(s) of the community property state(s) _____ Go to line 5b. <input type="checkbox"/> No. Skip line 5b and go to line 6.		
b If you answered "Yes" on line 5a, was your marriage recognized under the laws of the community property state(s)? (see Instructions)		

Head of Household

- Analysis of living situation is critical
- A taxpayer may qualify if he or she:
 - Is unmarried or “considered unmarried” on last day of tax year, and
 - Paid more than 50% cost of keeping up a home for the required period of time, and
 - Had a qualifying person living with them more than half the year (except for temporary absences)
- Qualifying person:
 - Can be child, parent, or other relative
 - See Pub 4012, Filing Status tab, [Who is a Qualifying Person...](#)

“Considered Unmarried” for Head of Household

- Some married taxpayers may be “considered unmarried” for filing Head of Household if they:
 - File a return separate from their spouse
 - Paid more than 50% cost of keeping up their home
 - Lived apart from their spouse during the entire last six months of the tax year
 - Provided the main home for more than half the year of a qualifying child, stepchild, or authorized foster child

Single or Head of Household?

- A taxpayer may qualify for Head of Household status if the spouse is a nonresident alien
- Interactive Tax Assistant: [What is My Filing Status?](#)

The screenshot shows the IRS Interactive Tax Assistant interface. At the top, there is the IRS logo, a search bar, and navigation links for 'Help', 'News', 'Language', 'Charities & Nonprofits', and 'Tax Pros'. Below this is a horizontal menu with categories: 'File', 'Pay', 'Refunds', 'Credits & Deductions', and 'Forms & Instructions'. The main content area is titled 'What Is My Filing Status?' and includes a breadcrumb trail: 'Home > Help > Interactive Tax Assistant > What Is My Filing Status?'. On the right side, there is a language selector set to 'English' and a link for 'ITA Home'. A left-hand sidebar contains a list of navigation options: 'Interactive Tax Assistant', 'Tools', 'Report Phishing', 'Fraud/Scams', 'Notices and Letters', 'Appeals', 'Frequently Asked Questions', 'Accessibility', 'Contact an International IRS Office', and 'Tax Topics'. The main content area contains the following text: 'Your filing status is used to determine your filing requirements, standard deduction, eligibility for certain credits, and your correct tax. If more than one filing status applies to you, this interview will choose the one that will result in the lowest amount of tax.' Below this is a section titled 'Information You'll Need' with two bullet points: 'Marital status and spouse's year of death (if applicable).', and 'The percentage of the costs that your household members paid toward keeping up a home.' This is followed by a paragraph: 'The tool is designed for taxpayers that were U.S. citizens or resident aliens for the entire tax year for which they're inquiring. If married, the spouse must also have been a U.S. citizen or resident alien for the entire tax year. For information regarding nonresidents or dual-status aliens, please see [International Taxpayers](#).' Below that is a 'Disclaimer' section stating: 'Conclusions are based on information provided by you in response to the questions you answered. Answers do not constitute written advice in response to a specific written request of the taxpayer within the meaning of section 6404(f) of the Internal Revenue Code.' At the bottom, it says 'Estimated Completion Time: 5 minutes' and 'Please Note: After 15 minutes of inactivity, you'll be forced to start over.'

Qualifying Surviving Spouse

- As beneficial as Married Filing Jointly
- Available for only two years following the year of spouse's death (if surviving spouse does not remarry)
- Taxpayer would use Married Filing Jointly or Married Filing Separately in the year of spouse's death (if not remarried)
- Dependency qualifications apply to child (See Pub 4012 for rules)

Part II – Marital Status and Household Information

1. As of December 31, 2020, what was your marital status? Never Married (This includes registered domestic partnerships, civil unions, or other formal relationships under state law)

Married a. If Yes, Did you get married in 2020? Yes No

Divorced b. Did you live with your spouse during any part of the last six months of 2020? Yes No

Legally Separated Date of final decree _____

Widowed Date of separate maintenance decree _____

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Summary

- There are five filing statuses: Single, Married Filing Jointly, Married Filing Separately, Head of Household, and Qualifying Surviving Spouse
- Filing status selection can impact the amount of tax, credits, and deductions
- Choose the filing status that results in the lowest tax

Out of Scope for this Lesson:

- A spouse who may be relieved of joint liability (Innocent Spouse)
- Depending on your tax assistance program, community property tax laws for Married Filing Separately taxpayers
- Taxpayers who are not certain they are in a common law marriage (rules are complex and differ from state to state)