Determination of Filing Status – Decision Tree See TaxSlayer entries later in this tab. Start Here YES Were you married on the last day of the year?1 NO MARRIED FILING JOINTLY Did you and your spouse Did your spouse die during YES NO OR MARRIED FILING live apart all of the last 6 the year? SEPARATELY7 months of the year?5,6 NO Do all the following apply? YES Your spouse died in 2017 or 2018 and you did not remarry before the end of 2019. In the year of death, you were entitled to file a NO Do all of the following apply? joint return with your spouse. You file a separate return You paid more than 1/2 the cost of keeping YES from your spouse. up your home for the required period of time.2 You paid more than 1/2 the Your son or daughter (but not a foster child) cost of keeping up your or stepchild lived in your home all year3 and home for the required period was your dependent or would qualify as your QUALIFYING WIDOW(ER) of time.2 dependent except that: he or she does not Your home is the main home meet the gross income test, or does not meet for your child, stepchild or the joint return test, or except that you may be foster child for more than 1/2 claimed as a dependent by another taxpayer. the year.3 A grandchild does Don't include a grandchild or foster child. not meet this test. You claim the child as a NO dependent.4 Do both of the following apply? NO You paid more than 1/2 the cost of YES SINGLE keeping up your home for the required period of time.2 A "qualifying person," (see Who Is a YES **HEAD OF HOUSEHOLD[®]** Qualifying Person Qualifying You To File as Head of Household? chart), lived with you in your home for more than 1/2 the year.3

Footnotes

- ¹ Answer "NO" to this question if, on the last day of the year, you were legally separated from your spouse under a divorce or separate maintenance decree. Answer "NO" for 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. Answer YES if taxpayer is married regardless of where the spouse lives.
- 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.
- ³ See Publication 17, Filing Status, for rules applying to birth, death, or temporary absence during the year. There are special rules for claiming your parent as a qualifying person for head of household. See the Who Is a Qualifying Person Qualifying You To File as Head of Household? chart later in this tab)
- 4 Unless the child's other parent claims him or her under rules for children of divorced or separated parents or parents who lived apart.
- ⁵ 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 the 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.
- ⁶ 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.
- If the taxpayer wants to file MFS, emphasize the advantages to Married Filing Jointly and the possibility of filing Form 8379, Injured Spouse Claim & Allocation (if appropriate). See Pub 17, Filing Status, MFS Special Rules for list of disadvantages. Respect a taxpayer's decision to file MFS. If domiciled in a community property state see Pub 555.
- 8 There can be multiple households within a shared living quarters if certain requirements are met.

Note: If one spouse dies and the other remarries in the same year, the deceased spouse files Married Filing Separately.