



**Tax Credit Alliance**  
OF NEBRASKA

# Filing Requirements & Filing Status



**CENTER ON CHILDREN,  
FAMILIES, AND THE LAW**

# Today's Topics

- Who Should File?
- Determining Filing Status

## References

Pub 4012: A-3 to A-6 & B-12 to B-15

Pub 4491: 3-1 to 4-9

Form 13614-C: Intake, Interview, & Quality Review

<https://www.irs.gov/pub/irs-pdf/f13614c.pdf>



# Filing Requirements

- Must file when gross income is over a certain limit-see chart in *Pub 4012, Tab A-Who Must File*
- Other situations when people **HAVE TO** file
  - Owe any special taxes
  - Received an HSA distribution
  - Have self-employment earnings of at least \$400
  - You had advanced payments of the premium tax credit (1095-A)

# Chart A-For Most People Who Must File

If your filing status is...	AND at the end of 2023 you were... <sup>1</sup>	THEN file a return if your gross income was at least... <sup>2</sup>
Single	under 65	\$13,850
	65 or older	\$15,700
Married filing jointly <sup>3</sup>	under 65 (both spouses)	\$27,700
	65 or older (one spouse)	\$29,200
	65 or older (both spouses)	\$30,700
Married filing separately (see the Instructions for Form 1040)	any age	\$5
Head of household (see the Instructions for Form 1040)	under 65	\$20,800
	65 or older	\$22,650
Qualifying Surviving Spouse (see the Instructions for Form 1040)	under 65	\$27,700
	65 or older	\$29,200

Individuals who do not have a filing requirement based on this chart should also check Chart C, Other Situations When You Must File, and Chart D, Who Should File. **Individuals with earned income but who do not have a filing requirement may be eligible for the Earned Income Credit.**

# Filing Requirements

Situations when people who are not required to file may want to:

- Have income tax withholdings
- Made estimated tax payments
- Qualify for Earned Income Credit
- Qualify for Child Tax Credit
- Qualify for Child and Dependent care credit
- Qualify for American Opportunity Credit
- Qualify for Premium Tax Credit
- Qualify for the Recovery Rebate Credit
- Qualify for Sick and Family Leave credit for self-employed
- If you are filing a state return
- If you want to file to received other forms of assistance (eg. FAFSA, Loans, etc.)



# Chart B-For Children and Other Dependents

**Unearned income includes** taxable interest, ordinary dividends, and capital gain distributions. It also includes unemployment compensation, taxable social security benefits, pensions, annuities, and distributions of unearned income from a trust.

**Earned income includes** salaries, wages, tips, professional fees, and taxable scholarship and fellowship grants.

**Gross income** is the total of your unearned and earned income.

**Taxable scholarships and fellowship grants** are considered as earned income for the purpose of determining if a dependent must file a tax return and for calculating the standard deduction for dependents.

Taxable scholarships and fellowship grants not reported on Form W-2, are considered to be unearned income for the purpose of calculating kiddie tax.

Single Dependents	
Either 65 or over or blind	You must file a return if any of the following apply. 1. Your unearned income was over \$3,100 (\$4,950 if 65 or older and blind). 2. Your earned income was over \$15,700 (\$17,550 if 65 or older and blind). 3. Your gross income was more than the larger of — a. \$3,100 (\$4,950 if 65 or older and blind) or b. Your earned income (up to \$13,450 plus \$2,250 (\$4,100 if 65 or older and blind)).
Under 65 and not blind	You must file a return if any of the following apply. 1. Your unearned income was over \$1,250. 2. Your earned income was over \$13,850 3. Your gross income was more than the larger of — a. \$1,250, or b. Your earned income (up to \$13,450 plus \$400).

Married Dependents	
Either age 65 or older or blind	You must file a return if any of the following apply. 1. Your unearned income was over \$2,750 (\$4,250 if 65 or older and blind). 2. Your earned income was over \$15,350 (\$16,850 if 65 or older and blind). 3. Your gross income was at least \$5 and your spouse files a separate return and itemizes deductions. 4. Your gross income was more than the larger of — a. \$2,750 (\$4,250 if 65 or older and blind), or b. Your earned income (up to \$13,450 plus \$1,900 (\$3,400 if 65 or older and blind)).
Under age 65 and not blind	You must file a return if any of the following apply. 1. Your unearned income was over \$1,250. 2. Your earned income was over \$13,850. 3. Your gross income was at least \$5 and your spouse files a separate return and itemizes deductions. 4. Your gross income was more than the larger of — a. \$1,250, or b. Your earned income (up to \$13,450 plus \$400).

# Tax for Certain Children who have Unearned Income (Kiddie Tax)

Children under age 18 and certain older children who are required to file a tax return and have unearned income over \$2,500 must file *Form 8615*.

For this purpose, “**unearned income**” includes all taxable income other than earned income, such as taxable interest, ordinary dividends, capital gains, rents, royalties, etc. It also includes taxable social security benefits, pension and annuity income, taxable scholarship and fellowship grants not reported on Form W-2, unemployment compensation, alimony, and income received as the beneficiary of a trust.

Form 8615 is in scope for Native Americans receiving per capita payments and Alaska residents receiving permanent fund dividends. For all other purposes, Form 8615 remains **Out of Scope**.

To determine if Form 8615 must be filed, see page H-5 in 4012.

# Chart C- Other Situations When You Must File

1. You owe any special taxes, including any of the following.
  - a. Alternative minimum tax **(Out of Scope)**.
  - b. Additional tax on a qualified plan, including an individual retirement arrangement (IRA), or other tax-favored account. But if you are filing a return only because you owe this tax, you can file Form 5329 by itself.
  - c. Household employment taxes. But if you are filing a return only because you owe this tax, you can file Schedule H by itself **(Out of Scope)**.
  - d. Social security and Medicare tax on tips you did not report to your employer or on wages you received from an employer who did not withhold these taxes.
  - e. Recapture of first-time homebuyer credit. See Instructions for Form 1040, Schedule 2.
  - f. Write-in taxes, including uncollected social security and Medicare or RRTA tax on tips you reported to your employer or on group-term life insurance and additional taxes on health savings accounts. See the Instructions for Form 1040.
  - g. Recapture taxes. See the Instructions for Form 1040 **(Out of Scope)**.
2. You (or your spouse, if filing jointly) received HSA distributions **(in scope)**, Archer MSA distributions **(Out of Scope)**, or Medicare Advantage MSA distributions **(Out of Scope)**.
3. You had net earnings from self-employment of at least \$400. Net earnings are SCH C profit x 92.35%. There is no self-employment tax on SCH C profit of less than \$433.
4. You had wages of \$108.28 or more from a church or qualified church-controlled organization that is exempt from employer social security and Medicare taxes **(Out of Scope)**.
5. Advance payments of the premium tax credit were made for you, your spouse, or a dependent who enrolled in coverage through the Marketplace. You or whoever enrolled you should have received Form(s) 1095-A showing the amount of the advance payments.
6. You are required to include amounts in income under section 965 or you have a net tax liability under section 965 that you are paying in installments under section 965(h) or deferred by making an election under 965(i) **(Out of Scope)**.



# Chart D – Who Should File

**Even if a taxpayer is not required to file a federal income tax return, they should file if any of the following situations below apply.**

1. You had income tax withheld from your pay, pension, social security or other income.
2. You made estimated tax payments for the year or had any of your overpayment for last year's estimated tax applied to this year's taxes.
3. You qualify for the earned income credit. See Publication 596, Earned Income Credit (EIC), for more information.
4. You qualify for the additional child tax credit. See the Instructions for Schedule 8812.
5. You qualify for a refundable American Opportunity Credit.
6. You qualify for the Premium Tax Credit.
7. You receive a 1099-B and the gross proceeds plus other income exceeds the filing limits in Chart A.
8. You receive Form 1099-S, Proceeds From Real Estate Transactions.
9. You are required to file a state return.
10. You want to file a \$0 AGI return (such as to prevent tax identity theft, to claim a state credit, or for other assistance).
  - a. Returns with zero AGI, no refund, and no balance due need to be paper filed. In certain situations, taxpayers may e-file these returns.
  - b. To e-file, enter \$1 as other income or as interest.
11. You qualify for the refundable credit for prior year minimum tax. See Form 8801, Credit for Prior Year Minimum Tax — Individuals, Estates, and Trusts **(Out of Scope)**.
12. You qualify for the Credit for Federal Tax Paid on Fuels, Form 4136 **(Out of Scope)**.

# Check Identity of Tax Payer & Spouse (if applicable)

1. Verify identity with government issued photo id, SSN or ITIN
2. Ask if they have been issued an Identity Protection PIN

Form <b>13614-C</b> (October 2023)		Department of the Treasury - Internal Revenue Service <b>Intake/Interview and Quality Review Sheet</b>				OMB Number 1545-1964	
<b>You will need:</b> <ul style="list-style-type: none"> <li>• Tax Information such as Forms W-2, 1099, 1098, 1095.</li> <li>• Social Security cards or ITIN letters for all persons on your tax return.</li> <li>• Picture ID (such as valid driver's license) for you and your spouse.</li> </ul>				<ul style="list-style-type: none"> <li>• Please complete pages 1-4 of this form.</li> <li>• You are responsible for the information on your return. Please provide complete and accurate information.</li> <li>• If you have questions, please ask the IRS-certified volunteer preparer.</li> </ul>			
<b>Volunteers are trained to provide high quality service and uphold the highest ethical standards. To report unethical behavior to the IRS, email us at <a href="mailto:wi.voltax@irs.gov">wi.voltax@irs.gov</a></b>							
<b>Part I – Your Personal Information</b> (If you are filing a joint return, enter your names in the same order as last year's return)							
1. Your first name		M.I.	Last name		Best contact number		Are you a U.S. citizen? <input type="checkbox"/> Yes <input type="checkbox"/> No
2. Your spouse's first name		M.I.	Last name		Best contact number		Is your spouse a U.S. citizen? <input type="checkbox"/> Yes <input type="checkbox"/> No
3. Mailing address				Apt #	City		State <input type="text"/> ZIP code <input type="text"/>
4. Your Date of Birth		5. Your job title		6. Last year, were you:		a. Full-time student <input type="checkbox"/> Yes <input type="checkbox"/> No	
				b. Totally and permanently disabled <input type="checkbox"/> Yes <input type="checkbox"/> No		c. Legally blind <input type="checkbox"/> Yes <input type="checkbox"/> No	
7. Your spouse's Date of Birth		8. Your spouse's job title		9. Last year, was your spouse:		a. Full-time student <input type="checkbox"/> Yes <input type="checkbox"/> No	
				b. Totally and permanently disabled <input type="checkbox"/> Yes <input type="checkbox"/> No		c. Legally blind <input type="checkbox"/> Yes <input type="checkbox"/> No	
10. Can anyone claim you or your spouse as a dependent?				<input type="checkbox"/> Yes <input type="checkbox"/> No		<input type="checkbox"/> Unsure	
11. Have you, your spouse, or dependents been a victim of tax related identity theft or been issued an Identity Protection PIN?							<input type="checkbox"/> Yes <input type="checkbox"/> No
12. Provide an email address (optional) (this email address will not be used for contacts from the Internal Revenue Service) <input type="text"/>							

# Where to start in determining Filing Status

- Form 13614-C, Intake/Interview & Quality Review
- Interview with taxpayer

## Part II – Marital Status and Household Information

1. As of December 31, 2023, 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 2023?  Yes  No  
 Divorced b. Did you live with your spouse during any part of the last six months of 2023?  Yes  No  
 Legally Separated Date of final decree \_\_\_\_\_  
 Widowed Date of separate maintenance decree \_\_\_\_\_  
 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 12/31/23 (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 \$4,700 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)					

# Determining Filing Status

Pub 4012, Filing Status, B-10  
Pub 4491, 4-1 to 4-9

## Filing status **impacts**:

1. the calculation of **income tax**,
2. affects the amount of the **standard deduction**, and
3. determines allowance or limitation of certain **credits and deductions**.

Married Filing Jointly

Qualifying Surviving Spouse

Head of Household

Single

Married Filing Separately

Note: Most nonresident aliens and dual status aliens have different filing requirements and may have to file Form 1040-NR. In this case, the return is Out of Scope. Refer the taxpayer to a site with Foreign Student certification (UNL International Student & Scholar VITA site)

# Married or Unmarried?

- **Confirm** their marital status on the last day of the tax year
  - Avoid using information from the prior year, as it may have changed
- Generally, taxpayers are considered to be **unmarried** for the entire year if, **on the last day of the tax year**, they were:
  - Unmarried
  - Legally separated from their spouse under a divorce or separate maintenance decree. State law governs whether taxpayers are married or legally separated under a divorce or separate maintenance decree
- Taxpayers are considered to be **married** for the entire year if:
  - They were married on the last day of the tax year, or
  - The spouse died during the year and the surviving spouse has not remarried

# Filing “Single”

- Not married
- Legally separated or divorced, or
- Widowed before the beginning of the tax year and did not remarry

Some single taxpayers qualify for Head of Household or for Qualifying Surviving Spouse with Dependent Child status, which can mean a lower tax

# Filing “Married Filing Jointly”

On the last day of the tax year:

- Were married and lived together.
- Were married and living apart, but were not legally separated under a divorce or separate maintenance decree.
  - State law governs whether taxpayers are married or legally separated under a divorce or separate maintenance decree.
- Were common law married pursuant to the laws of the state in which they live (or in the state where the common law marriage began) and the marriage has not been dissolved, such as by death or divorce.
- Are the surviving spouse who did not remarry before the end of the tax year (surviving taxpayer can file a joint return with the deceased spouse).

# Filing “Married Filing Separately”

The Married Filing Separately status is for taxpayers who are married, and either:

- Choose to file separate returns, or
- Cannot agree to file a joint return

Taxpayers who file as Married Filing Separately each report their own income and deductions on separate returns.

These rules do not apply in community property states.



# Filing “Married Filing Separately”

- The **tax rate is generally higher** than on a joint return
- Taxpayers **cannot** take the child and dependent care credit, education credits, and certain other benefits and credits
- Some credits and deductions, such as the child tax credit and the retirement savings contributions credit, are reduced at **income levels that are half** those for a joint return
- If a spouse itemizes deductions on their return, the taxpayer must itemize and cannot take the standard deduction

## Who is an *“Injured Spouse”*?

- When a joint return is filed and only one spouse owes a past-due amount, the other spouse can be considered an injured spouse
- Injured spouses may file **Form 8379** to receive their share of the refund shown on the joint return.
- The injured spouse:
  1. Must not be legally obligated to pay the past-due amount, and
  2. Must have made and reported tax payments (such as federal income tax withheld from wages or estimated tax payments), or claimed a refundable tax credit (see the credits listed in Publication 17 under Who Should File?).
- Both of these conditions must apply unless the injured spouse lived in a community property state at any time during the tax year. In community property states, the injured spouse must meet only the first condition. If the taxpayer meets these requirements, Form 8379 can be e-filed with the joint return.

# Filing “Head of Household”

- Taxpayers may qualify for the Head of Household filing status, if they:
- Are unmarried or “considered unmarried” on the last day of the tax year, and
- Paid more than half the cost of keeping up a home for the required period of time, and
- Had a qualifying person living in their home for more than half the year (except for temporary absences, such as school)

# A qualifying person for Head of Household is defined as:

A qualifying child who is single (whether or not the child can be claimed as a dependent)

A married child who can be claimed as a dependent

A dependent parent

A qualifying relative who lived with the taxpayer more than half the year, and is one of the relatives listed on the chart, and can be claimed as a dependent by the taxpayer

Who Qualifies  
You as Head of  
Household?  
Pub 4012 B-14

IF the person is your...	AND...	THEN that person is...
qualifying child (such as a son, daughter, or grandchild who lived with you more than half the year and meets certain other tests) <sup>2</sup>	he or she is single	a qualifying person, whether or not the child meets the Citizen or Resident Test <sup>7</sup> .
	he or she is married <u>and</u> you can claim him or her as a dependent	a qualifying person.
	he or she is married <u>and</u> you can't claim him or her as a dependent	not a qualifying person <sup>3</sup> .
qualifying relative <sup>4</sup> who is your father or mother	you can claim him or her as a dependent <sup>5</sup>	a qualifying person <sup>6</sup> .
	you can't claim him or her as a dependent	not a qualifying person.
qualifying relative <sup>4</sup> other than your father or mother.	he or she lived with you more than half the year, <u>and</u> you can claim him or her as a dependent, <u>and</u> is one of the following: son, daughter, stepchild, foster child, or a descendant of any of them; your brother, sister, half brother, half sister or a son or daughter of any of them; an ancestor or sibling of your father or mother; or stepbrother, stepsister, stepfather, stepmother, son-in-law, daughter-in-law, father-in-law, mother-in-law, brother-in-law or sister-in-law <sup>5</sup>	a qualifying person.
	he or she didn't live with you more than half the year	not a qualifying person.
	he or she isn't related to you in one of the ways listed above <u>and</u> is your qualifying relative only because he or she lived with you all year as a member of your household (for example, a companion or a friend)	not a qualifying person.
	you can't claim him or her as a dependent	not a qualifying person.

# Head of Household Qualifying Individual Notes

## Footnotes

<sup>1</sup>A person can't qualify more than one taxpayer to use the head of household filing status for the year.

<sup>2</sup>The term "qualifying child" is covered in Tab C, Dependents. **Note:** If you are a noncustodial parent, the term "qualifying child" for head of household filing status doesn't include a child who is your dependent only because of the rules described in the Children of Divorced or Separated Parents table. If you are the custodial parent and those rules apply, the child generally is your qualifying child for head of household filing status even though the child isn't a qualifying child who you can claim as a dependent. A grandchild is not a qualifying person for head of household status if the taxpayer is married filing a separate return from their spouse.

<sup>3</sup>This person is a qualifying person if the only reason you can't claim him or her as a dependent is that you can be claimed as a dependent on someone else's return.

<sup>4</sup>The term "qualifying relative" is covered in Tab C, Dependents.

<sup>5</sup>If you can claim a person as a dependent only because of a multiple support agreement, that person isn't a qualifying person. See Multiple Support Agreement, in Publication 17.

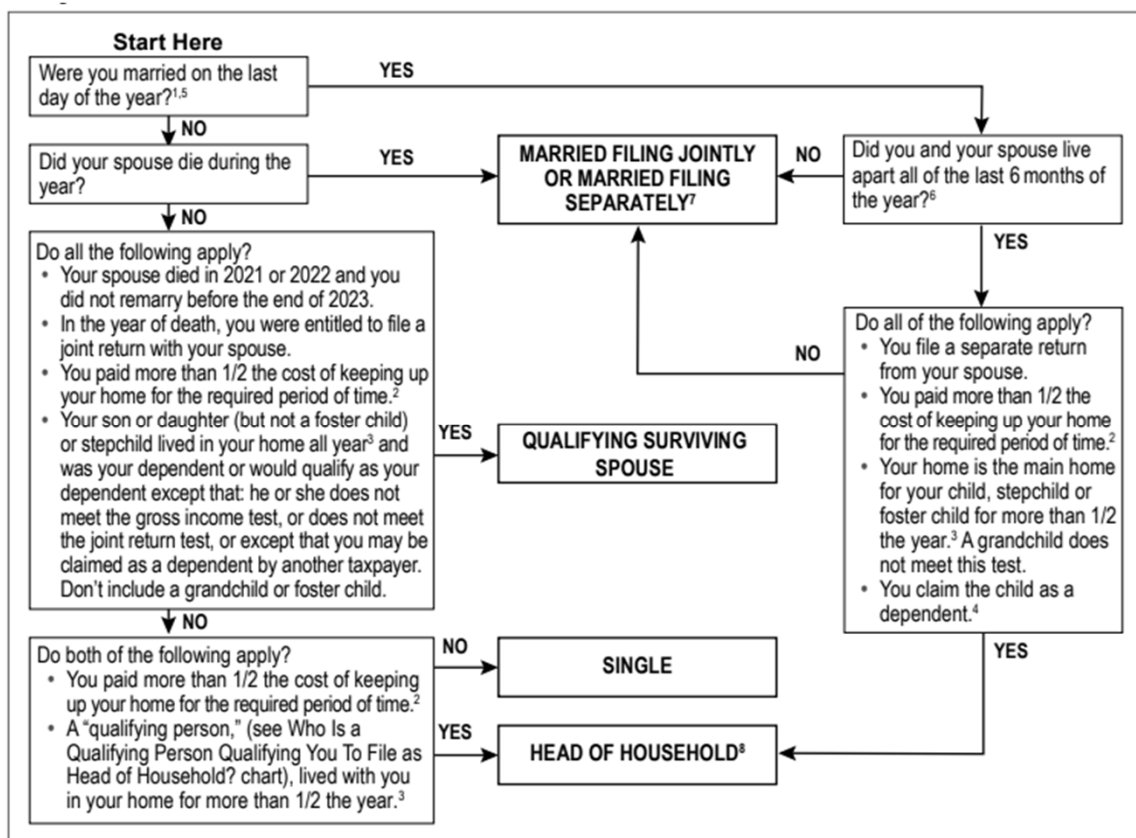
<sup>6</sup>You are eligible to file as head of household even if your parent, whom you can claim as a dependent, doesn't live with you. You must pay more than half the cost of keeping up a home that was the main home for the entire year for your parent. This test is met if you pay more than half the cost of keeping your parent in a rest home or home for the elderly.

<sup>7</sup>The Citizen or Resident Test states: You generally can't claim a person as a dependent unless that person is a U.S. citizen, U.S. resident alien, U.S. national, or a resident of Canada or Mexico.

# Filing as “Qualifying Surviving Spouse”

- Taxpayers who do not remarry in the year their spouse dies can file jointly with the deceased spouse
- For the two years following the year of death, the surviving spouse may be able to use the Qualifying Surviving Spouse filing status
- To qualify, the taxpayer must:
  - Be entitled to file a joint return for the year the spouse died, regardless of whether the taxpayer actually filed a joint return that year
  - Have had a spouse who died in either of the two prior years. The taxpayer must not remarry before the end of the current tax year
  - Have a child, stepchild, or adopted child who qualifies as the taxpayer’s dependent for the year or would qualify as the taxpayer’s dependent except that he or she does not meet the gross income test, or does not meet the joint return test, or except that the taxpayer may be claimed as a dependent of another taxpayer
  - Live with this child in the taxpayer’s home all year, except for temporary absences
  - Have paid more than half the cost of keeping up the home for the year

# Determination of Filing Status – Decision Tree Pub 4012, B-12





## Footnotes

<sup>1</sup>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.

<sup>2</sup>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.

<sup>3</sup>See Publication 17, Your Federal Income Tax (For Individuals), 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.

<sup>4</sup>Unless the child's other parent claims him or her under rules for children of divorced or separated parents or parents who lived apart.

<sup>5</sup>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. You are considered married if you choose to treat your nonresident alien spouse as a resident alien. See chapter 1 of Pub 519, U.S. Tax Guide For Aliens.

<sup>6</sup>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.

<sup>7</sup>If the taxpayer wants to file MFS, emphasize the advantages to Married Filing Jointly and the possibility of filing Form 8379, Injured Spouse 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, Community Property.

<sup>8</sup>There may be multiple filing statuses (for example, two families filing head of household or one family filing married filing jointly and another head of household) in shared living quarters if each household meets their determined filing requirements.



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

# Cost of Keeping Up a Home

Pub 4012 B-15

## Keep for Your Records


	Amount You Paid	Total Cost
Property taxes*	\$ _____	\$ _____
Mortgage interest expenses*	\$ _____	\$ _____
Rent	\$ _____	\$ _____
Utility charges	\$ _____	\$ _____
Property insurance*	\$ _____	\$ _____
Food eaten in the home	\$ _____	\$ _____
Other household expenses	\$ _____	\$ _____
Fair market rental value*	\$ _____	\$ _____

\*Under proposed regulations, fair market rental value may be used (instead of the sum of payments for property taxes, mortgage interest expenses, and property insurance)


### Totals

Minus total amount you paid	( _____ )
Amount others paid	\$ _____

If the total amount you paid is more than the amount others paid, you meet the requirement of paying more than half the cost of keeping up the home

 **Costs you include.** Include in the cost of keeping up a home expenses such as rent, mortgage interest, real estate taxes and insurance on the home, repairs, utilities, and food eaten in the home. As an alternative to including mortgage interest, real estate taxes, and insurance under proposed regulations, you may include the fair market rental value of the home.

**Costs you don't include.** Don't include the cost of clothing, education, medical treatment, vacations, life insurance, or transportation. Also, don't include the value of your services or those of a member of your household.

 **Payments received under Temporary Assistance for Needy Families or other public assistance programs used to pay the costs of keeping up the home can be counted as money you paid. Amounts paid out of funds received in the child's or qualifying person's name, such as Social Security, are considered paid by the child, not you.**

# Out of Scope

- A spouse who may be relieved of joint liability as an innocent spouse
- Depending on your tax assistance program, married taxpayers who wish to file a separate return from their spouse and are subject to community property tax laws
- Taxpayers who are not certain they are in a common law marriage (rules are complex and differ from state to state)

# Filing Status Scenarios

1: Jane's husband moved out of their home in February of the tax year and has not returned. Jane provides all the cost of keeping up the home for herself and her two dependent children. Jane refuses to file a joint return with her husband. What filing status should she use?

- a. Single b. Married Filing Separately c. Head of Household d. Qualifying Surviving Spouse

2: Seth lives alone and has never married. He does not support either of his parents. What filing status(es) can he use?

- a. Single b. Married Filing Jointly c. Married Filing Separately d. Head of Household e. Qualifying Surviving Spouse

3: Tanya's divorce became final in early September of the tax year. She has sole custody of her three children, who lived with her the entire year. The children are all under the age of 19. She provided more than half of the cost of keeping up the home. What filing status(es) can she use?

- a. Single b. Married Filing Jointly c. Married Filing Separately d. Head of Household e. Qualifying Surviving Spouse

4: Sydney's spouse died two years ago in January. He filed a joint return for that year as the surviving spouse. Since then, Sydney has not remarried, maintains a home for his young children who lived with him all year, and provides their sole support. Using the Filing Status Interview Tips in the Volunteer Resource Guide, determine what filing status Sydney should use?

- a. Single b. Married Filing Jointly c. Married Filing Separately d. Head of Household e. Qualifying Surviving Spouse

Questions or Comments