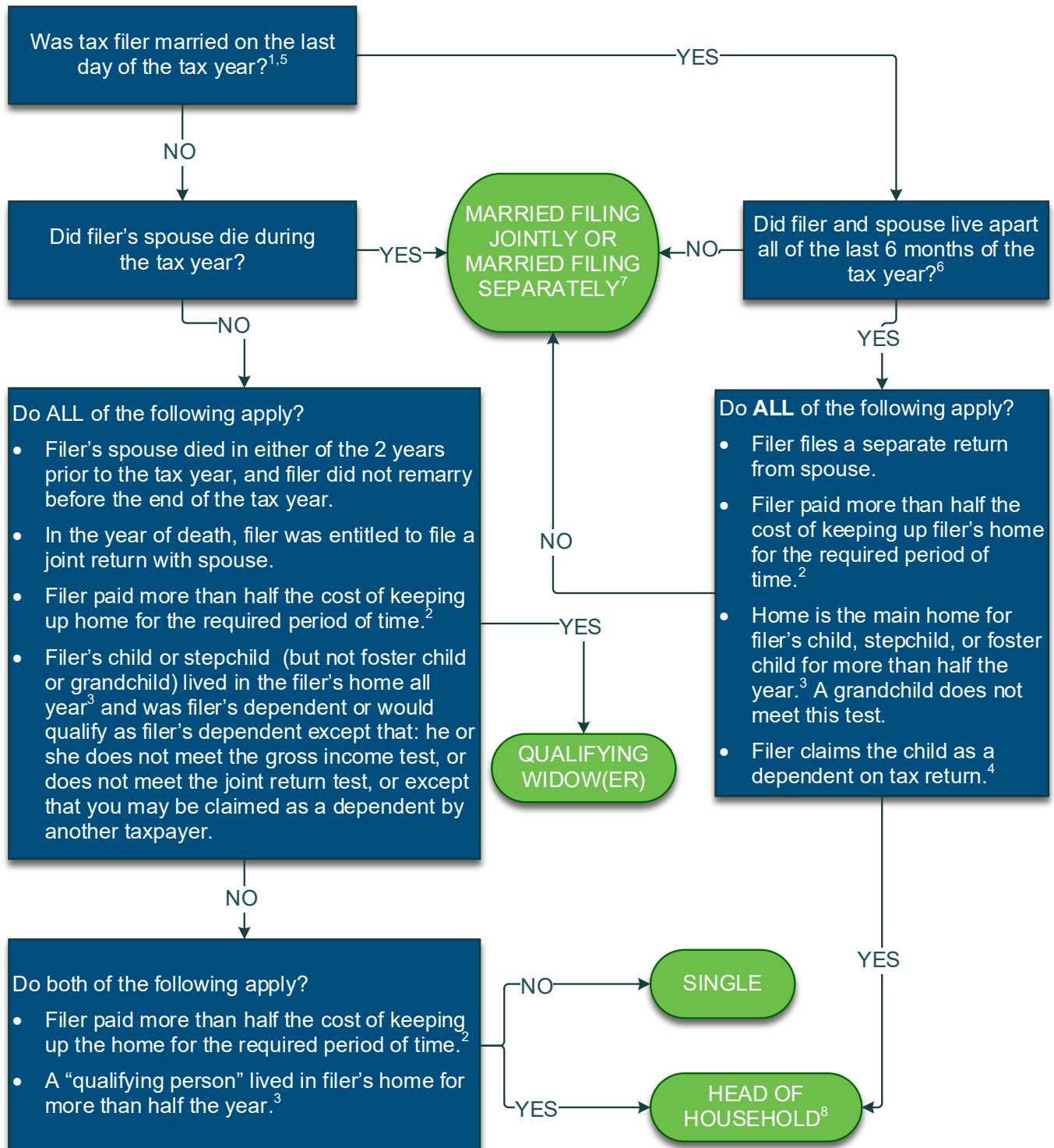




## Tax Filing Status Decision Tree

The following decision tree and definitions are based on information in IRS Publication 4012. Also refer to IRS Publication 17 for the applicable tax year.

### START HERE



**Important: Do not use the above decision tree without the footnotes on the next page!**

<sup>1</sup> Answer “NO” to this question if, on the last day of the year, the tax filer was legally separated from his or 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.

<sup>3</sup> See [IRS Publication 17](#), *Your Federal Income Tax*, Table 2-1, “Who Is a Qualifying Person Qualifying You To File as Head of Household?”, as well as rules applying to birth, death, or temporary absence during the year.

<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> Filer is considered unmarried for head of household purposes if the filer’s spouse was a nonresident alien at any time during the year and filer does not choose to treat his or her nonresident spouse as a resident alien. However, filer’s spouse is not a qualifying person for head of household purposes. Filer must have another qualifying person (see Publication 17, Table 2-1, “Who Is a Qualifying Person Qualifying You To File as Head of Household?”) and meet the other tests to be eligible to file as a head of household. Filer is considered married if he or she chooses to treat the nonresident alien spouse as a resident alien. See chapter 1 of [IRS Publication 519](#), *U.S. Tax Guide For Aliens*.

<sup>6</sup> Filer’s spouse is considered to live in filer’s home even if he or she is temporarily absent due to special circumstances such as illness, education, business, vacation, military service, or incarceration. It must be reasonable to assume the absent person will return to the home after the temporary absence. Filer must continue to keep up the home during the absence.

<sup>7</sup> The filer may choose to file Married Filing Separately regardless of the advantages to Married Filing Jointly.

<sup>8</sup> There can be multiple households within a shared living quarters if certain requirements are met. See AskRegs Knowledgebase Q&A, [Can Both Legal Parents Who Are Unmarried to Each Other File Their Taxes as “Head of Household” Using the Same Home Address?](#)

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