

Sy Accountancy Corporation

Member, American Institute of CPAs

704 Mira Monte Place, Pasadena, California 91101

Tel (626) 744-0200 • Fax (626) 744-0300 • vsy@victoryscpa.com • www.victoryscpa.com

12 TIPS ON FILING STATUS

By Victor Sy, CPA

Pay attention to your filing status because it determines your standard deduction, tax due, or refund.

Here are 12 tips to help you choose your correct filing status:

1. There are **five filing status options** to choose from: single, married filing jointly, married filing separately, head of household and qualified widow/widower with dependent child.
2. Your marital status on the **last day of the year** determines your marital status for the entire year. If you get married on 12/31, you are considered married for the whole year. If your divorce decree is finalized on 12/31, you are considered unmarried for the whole year.
3. If more than one filing status applies to you, **choose the one that gives you the lowest tax**.
4. **Single** filing status generally applies to anyone who is unmarried, divorced, or legally separated according to state law.
5. A married couple may file a **joint** return together.
6. A married couple may also elect to file their returns **separately**.
7. **Head of Household** generally applies to taxpayers who are unmarried. You must also have paid more than half the cost of maintaining a home for you and a qualifying dependent.
8. You may be able to choose **Qualifying Widow(er) with Dependent Child** if your spouse died during the year and you have a dependent child.
9. Filing requirements may be different for **same-sex couples** who may be allowed to file as joint for state tax returns but as single for federal returns. The IRS does not allow joint filing for same-sex marriages. Some states do.
10. Caution: IRS has stepped up its compliance efforts for **dependents that have been claimed on multiple returns** (meaning your dependent may have been claimed by your ex-spouse or somebody else.)
11. **If your spouse died** during the year and you did not remarry during the year, you may still file a joint return with your late spouse for the year of death.
12. **Head of household** status may save you a few bucks. Read our separate tax tips on heads of household.