

# Filing Status

- When preparing the tax return the web program has questions that will determine the customers filing status.
- If a customer asks what filing status they should use, you can tell them information in this presentation or consult the **FAQ** or **Live Chat**.
- A taxpayer is considered either married or not married.

# Filing Status

- There are two options if the customer is married.
  - Married Filing Joint (MFJ) This is the most common way for married couples to file. In our industry all married couples should file this way, even if the spouse does not work.
  - Married Filing Separate (MFS) This filing status is not recommended for your customers because of the penalties associated with the status. MFS will get no EIC, no education credits, and the lowest standard deduction.

# Filing Status

- If the customer is not legally married they have two ways to file.
- Single. This is for people who are unmarried and have no dependents. Or unmarried with dependents who are not related to them.
- Head of Household (HOH) Head of Household has 3 requirements which are on the next slide. All three requirements must be met in order to file this status.

# Filing Status

- You must be unmarried or considered to be unmarried on the last day of the year. Also if the customer is separated the last 6 months of the year and will not be getting back with their spouse.
- You must have paid for more than half the cost of maintaining a home for the year.
- A ***qualifying dependent*** must have lived with you more than half the year. If the ***qualifying dependent*** is their parent , he or she need not have lived with you.

# Filing Status

- A qualifying dependent is considered for HOH
  - Son or daughter
  - Grandchild or foster child
  - Brother or sister
  - Niece or nephew
  - Parent or Grandparent (need not live with you)