

Tax Status When Married, Separated or Divorced, The Clear Rules By Sheila May, CPA

Determining the proper tax filing tax status for your clients is a year round concern. Here is an overview of some helpful rules about what tax filing status applies and when.

Tax status is determined on the last day of the year; whatever state of marriage, separation or divorce exists on December 31 (regardless of what is to come or what pre-existed) determines the filing status for the entire year.

Unmarried:

You are considered unmarried for the whole year if, on the last day of your tax year, you are:

1. unmarried or
2. legally separated from your spouse under a divorce or separate maintenance decree.

State law governs whether you are married or legally separated under a divorce or separate maintenance decree.

Married:

You are considered married for the whole year if on the last day of your tax year you and your spouse meet any one of the following tests:

1. You are married and living together as husband and wife.
2. You are living together in a common law marriage recognized in the state where you now live or in the state where the common law marriage began.
3. You are married and living apart, but not legally separated under a decree of divorce or separate maintenance.

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4. You are separated under an interlocutory (not final) decree of divorce.