




Lesson Plan

Filing Status

Time Required: 60 minutes

Introduction	Objectives	Topics
Selecting and entering the correct filing status is a critical component of completing the taxpayer's return.	Determine the most beneficial filing status allowed for the taxpayer.	 The five filing statuses Requirements for each filing status <ul style="list-style-type: none">• Single• Married Filing Jointly• Married Filing Separately• Head of Household• Qualifying Widow(er) with Dependent Child How to determine filing status

Key Terms

Dependent: An individual who may be claimed as a dependent on another person's tax return; that is, someone who meets all applicable dependency tests.

Head of Household Filing Status: This filing status is generally for unmarried taxpayers who paid more than half the cost of keeping up a home for a qualified dependent relative during the tax year.

Married Filing Jointly: Filing status for taxpayers who are married to each other or live together in a common law marriage and combine their income and deductions on the same tax return. The status also applies to taxpayers who in same-sex marriages; taxpayers who are separated but not divorced; and to taxpayers whose spouse died during the tax year and has not remarried, as long as one tax return is used for both individuals.

Married Filing Separately: Filing status for taxpayers who are married to each other or live together in a common law marriage and report their own incomes and deductions on separate returns.

Qualifying Widow(er) with Dependent Child: Filing status is for widow or widower with one or more dependent children.

Single Filing Status: Filing status that applies to a taxpayer who (1) has never married, or (2) is legally separated or divorced.

Teacher Tips

Guidelines for Lesson

Guideline	Instructor Notes	Presentation Aids
Lesson background info	Review the online demo of TaxWise on entering the taxpayer's main information.	TaxWise® Demo: From the Practice Lab, select: <ul style="list-style-type: none"> • TaxWise IRS training • TaxWise Desktop Preparer with VITA/TCE Training menu or the TaxWise Online Preparer with VITA/TCE Training menu • Click the Main Information button, then select Part 2
Provide details and engage the students	<p>Discuss all tips and cautions in detail.</p> <p>Ask students to read and/or role-play examples and sample interviews.</p> <p>Review answers to each exercise; ask students how they arrived at their answers.</p> <p>Ask students if they have questions about the examples.</p>	<p>Internet:</p> <p>Link & Learn Taxes (L&LT) Filing Status</p>

Topic-specific Tips

Topic Name	Instructor Notes	Presentation Aids
Introduction	<p>Review lesson objectives.</p> <p>List the five filing statuses.</p> <p>Review list of references.</p> <p>State the presentation time.</p>	<p>Visuals:</p> <p>Form 1040, lines 1-5</p> <p>Form 13614-C, Page, 1, Part II – Marital Status and Household Information</p> <p>Pub 4012, Filing Status tab and Exemptions/Dependency & Main Info tab</p>

<p>The five filing statuses</p>	<p>Refer to the Filing Status Landing Page questions to prompt students to share what they know about determining which filing status to use.</p> <p>Review L&LT topic on the five filing statuses.</p> <p>Review Pub 4012, Determination of Filing Status</p> <p>Ask students which filing statuses they have used in the past. Would their taxes be higher or lower if they could use one of the other filing statuses?</p> <p>Recommend Pub 17, Chapter 2, Filing Status, for details on determining a taxpayer’s marital status, and detailed descriptions of each filing status.</p>	<p>Visuals:</p> <p>Student Landing Page Questions</p> <p>Form 13614-C, Page 1, Part II - Marital Status and Household Information</p> <p>Pub 4012, Exemptions/Dependency & Main Info tab, Main Information Screen – Filing Status and Exemptions</p> <p>Pub 4012, Filing Status tab, Determination of Filing Status</p> <p>Internet:</p> <p>L&LT Filing Status, 5 Filing Statuses</p> <p>TaxWise Demo:</p> <p>Link to Main Information Sheet, Part 2 – Filing Status and Exemptions</p>
<p>Single</p>	<p>Review L&LT screen for Single taxpayers.</p>	<p>Visuals:</p> <p>Pub 4012, Exemptions/Dependency & Main Info tab, Main Information Screen – Filing Status and Exemptions</p> <p>Internet:</p> <p>L&LT Filing Status, Filing Status Requirements / Single Taxpayers</p>
<p>Married Filing Jointly</p>	<p>Review L&LT screens for Married Filing Jointly taxpayers.</p> <p>Point out for Married Filing Jointly, one return is filed (Form 1040EZ, 1040A, or 1040), which covers both spouses.</p> <p>Point out that same-sex couples who are legally married in jurisdictions that recognize their marriage will be treated as married for federal tax purposes, even if they live in a jurisdiction that does not recognize their marriage.</p>	<p>Visuals:</p> <p>Pub 4012, Exemptions/Dependency & Main Info tab, Filing Status Interview Tips</p> <p>Internet:</p> <p>L&LT Filing Status, Filing Status Requirements / Married Filing a Joint Return</p> <p>FAQs, Same-Sex Married Couples</p> <p>YouTube Tax Tips: Getting Married?</p>

Ask: Under what circumstance can someone not be legally married on the last day of the year, but still be considered to be married for tax purposes? **Answer:** If the person's spouse died during the year and the person did not remarry that same year.

Married Filing Separately

Review all L< screens for Married Filing Separately taxpayers, including Topic Activities.

Refer students to Pub 17, Filing Status, for a complete list: Special Rules for Married Filing Separately.

Ask students to find information about Form 8379, Injured Spouse Allocation, using the index in Pub 17.

Review IRS FAQ, Can I file an Injured Spouse Claim?

Visuals:

Pub 4012, Filing Status tab, [Filing Status Interview Tips](#)

Pub 4012, Exemptions/Dependency & Main Info tab, [Main Information Screen](#), Filing Status section's questions asked of the Married Filing Separately taxpayers

[Form 8379](#)

Internet:

[L< Filing Status](#), Filing Status Requirements / Married Filing a Joint Return

[L< Filing Status](#), Filing Status Requirements / Topic Activity (Becky – starting on slide 32)

IRS Tax Trails: [Can I file an Injured Spouse Claim?](#)

Head of Household

Review all L< screens for Head of Household, Married and Living Apart with Dependent Child, and Single or Head of Household topics.

Explain that analysis of living situation is critical:

- Marital status as of 12/31
- Others living in the home
- Their relationship/dependency
- Who paid >50% cost of home upkeep

Visuals:

Pub 4012, Filing Status tab, [Who Is a Qualifying Person Qualifying You to File as Head of Household table](#)

Pub 4012, Exemptions/Dependency & Main Info tab, [Main Information Screen](#), Filing Status section, line 4 (Child's name and social security number)

	<p>Explain that if the spouse is temporarily away but is expected to return home, the taxpayer is probably not considered unmarried.</p> <p>Go through all Knowledge Checks and Topic Activities.</p> <ul style="list-style-type: none"> Point out that some aspects of Head of Household filing status depend on if the qualifying person is the taxpayer's dependent. Explain that dependent qualifications will be covered in the Dependency Exemptions lesson. Point out that college students who attend school in another area often qualify as living in the home. Point out that dependent parents are not required to live with the taxpayer. Instruct students to use both pages in the Filing Status Interview Tips of Pub 4012 to complete the exercises. Demonstrate how to use the Filing Status Interview Tips and the Determination of Filing Status Decision Tree. 	<p>Pub 4012, Filing Status tab:</p> <ul style="list-style-type: none"> Determination of Filing Status – Decision Tree Filing Status Interview Tips Cost of Keeping up a Home <p>Internet:</p> <p>L&LT Filing Status, Filing Status Requirements / Head of Household</p> <p>L&LT Filing Status, Filing Status Requirements / Knowledge Checks (Head of Household starting on slide 22)</p> <p>L&LT Filing Status, Filing Status Requirements / Topic Activity (Latricia starting on slide 37)</p> <p>Interactive Tax Assistant: Determine Filing Status</p>
<p>Qualifying Widow(er) with Dependent Child</p>	<p>Review all L&LT screens for Qualifying Widow(er) with Dependent Child, including Case Study, Knowledge Checks and Topic Activities.</p> <p>Point out the taxpayer may be able to file as Qualifying Widow(er) with Dependent Child for the two years following the spouse's year of death.</p>	<p>Visual:</p> <p>Pub 4012, Exemptions/Dependency & Main Info tab, Main Information Screen, Filing Status section, line 5</p> <p>Internet:</p> <p>L&LT Filing Status, Filing Status Requirements / Qualifying Widow(er) with Dependent Child</p>
<p>Summary</p>	<p>Review the lesson summary.</p> <p>Ask: How does filing status impact the tax return? Answer: Filing status can impact the amount of tax, credits, and deductions.</p> <p>Remind students that it is important to use the correct filing status so taxpayers do not pay more tax than is required.</p>	<p>Visuals:</p> <p>Pub 4012, Filing Status tab, Determination of Filing Status – Decision Tree</p> <p>L&LT Filing Status: Click Assessments icon to review Summary and Exercises</p>

References

L<	Filing Status
Form 1040	Form 1040 , Lines 1-5
Form 13614-C	Form 13614-C , Intake/Interview & Quality Review Sheet, Page 1, Part II
Pub 4012	Pub 4012, Volunteer Resource Guide, Filing Status tab and Exemptions/Dependency & Main Info tab Determination of Filing Status – Decision Tree Filing Status Interview Tips Who Is a Qualifying Person Qualifying You to File as Head of Household table Cost of Keeping up a Home Main Information Screen – Filing Status and Exemptions
Pub 17	Pub 17 , Chapter 2, Filing Status

Optional

Pub 501	Pub 501 , Filing Status chapter
Pub 555	Pub 555 , Community Property
Pub 971	Pub 971 , Innocent Spouse Relief
Form 8379	Form 8379 , Injured Spouse Allocation

Recommended Classroom Activities



Tax Facts



Assessments



Media: Videos & Audio



TaxWise Tutorial



Job Aids



Practice Lab



Tax Facts: Link & Learn Taxes Filing Status

Click Tax Facts for a new way to access Link & Learn Taxes Filing Status.



Assessments – Summary and Exercises

Click Assessments for a new way to access the Summary and Exercises in Link & Learn Taxes Filing Status.



Media: Video & Audio for Lesson

YouTube video – Tax Tips: Getting Married?

http://www.youtube.com/watch?v=POEMoLMlcts&feature=channel_video_title



TaxWise Tips and Resources for Lesson

TaxWise Screen

[Main Information Screen](#), Filing Status section

Practice Lab Tutorial

From the Practice Lab, select:

1. TaxWise IRS training
2. TaxWise Desktop Preparer with VITA/TCE Training menu or the TaxWise Online Preparer with VITA/TCE Training menu
3. Click the Main Information button, then select Part 2

TaxWise Solution Center

<https://support.taxwise.com/>



Job Aids

ITA and FAQs for Lesson

Interactive

Determine filing status

Tax Assistant

<http://www.irs.gov/uac/What-is-My-Filing-Status%3F>

Tax Map

Filing Status

http://taxmap.ntis.gov/taxmap/faqs/faq_02-002.htm

Tax Trails

Can I file an Injured Spouse Claim?

<http://www.irs.gov/Individuals/Tax-Trails---Can-I-File-an-Injured-Spouse-Claim%3F-10>

FAQs

Same-Sex Married Couples

<http://www.irs.gov/uac/Answers-to-Frequently-Asked-Questions-for-Same-Sex-Married-Couples>

References

References for Filing Status

<http://apps.irs.gov/app/vita/content/04/references.jsp>