



Lesson Plan

Filing Status

Time Required: 30 minutes

Introduction

Selecting and entering the correct filing status is a critical component of completing the taxpayer's return.

Objectives

Determine the most beneficial filing status allowed for the taxpayer.

Topics



Filing Status Requirements

- Single
- Married Filing Jointly
- Married Filing Separately
- Head of Household
- Qualifying Surviving Spouse

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 are 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 Surviving Spouse: Filing status for an individual whose spouse is deceased.

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 TaxSlayer on entering the taxpayer's basic information.	TaxSlayer® Demo: From the Practice Lab, select: <ul style="list-style-type: none"> • TaxSlayer IRS training • Click the appropriate demo
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 Skills Workout</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</p> <p>Form 13614-C, Page 1, Marital Status and Household Information</p> <p>Pub 4012, Starting a Return/Filing Status tab and Dependents 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 Lesson topic on the five filing statuses.</p> <p>Review Pub 4012, Filing Status Decision Tree</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 for details on determining a taxpayer’s marital status, and detailed descriptions of each filing status.</p>	<p>Visuals: Student Landing Page Questions Form 13614-C, Page 1, Marital Status and Household Information Pub 4012, Dependents tab, Basic Information section – Filing Status Pub 4012, Filing Status tab, Filing Status -Decision Tree</p> <p>TaxSlayer Demo: Link to Basic Information section, Part 2 – Filing Status and Exemptions</p> <p>Internet: YouTube video: Filing Status</p>
<p>Single</p>	<p>Review Lesson topic for Single taxpayers.</p>	<p>Visuals: Pub 4012, Starting a Return/Filing Status tab, Basic Information section – Filing Status</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 which covers both spouses.</p> <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.</p>	<p>Visuals: Pub 4012, Starting a Return/Filing Status tab, Filing Status Decision Tree</p>

Married Filing Separately

Review L< practice screens for Married Filing Separately taxpayers, including Case Study.

Ask if a taxpayer is MFS and the spouse itemizes deductions, are they able to take the standard deduction. **Answer:** They cannot take the standard deduction and must also itemize.

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, Filing Status

Visuals:

[Pub 4012](#), Filing Status tab, Filing Status Decision Tree

[Form 8379](#)

Internet:

[FAQ Filing Status](#)

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

Explain that if the spouse is temporarily away but is expected to return home, the taxpayer is probably not considered unmarried.

Go through all Knowledge Checks and Topic Activities.

- Point out that some aspects of Head of Household filing status depend on if the qualifying person is the taxpayer's dependent.
- 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.

Visuals:

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

Pub 4012, Starting a Return/Filing Status tab:

- [Cost of Keeping up a Home](#)

Internet:

Interactive Tax Assistant: [What is my Filing Status?](#)

[Filing Status Decision Tree](#)

- Instruct students to use the Filing Status Decision Tree of Pub 4012 to complete the exercises.

Qualifying Surviving Spouse

Review L< practice screens for Qualifying Surviving Spouse, including Case Study and Skills Warm Up.

Point out the taxpayer may be able to file as Qualifying Widow(er) for the two years following the spouse’s year of death.

Visual:

[Pub 4012](#), Starting a Return/Filing Status tab, Basic Information section, Filing Status Decision Tree

Summary

Review the lesson summary.

Ask: How does filing status impact the tax return? **Answer:** Filing status can impact the amount of tax, credits, and deductions.

Remind students that it is important to use the correct filing status so taxpayers do not pay more tax than is required.

Visuals:

[Pub 4012](#), Starting a Return/Filing Status tab, Filing Status – Decision Tree

L< Filing Status: Click Certification Warm Up icon to review Exercises

References

Form 1040

[Form 1040](#)

Form 13614-C

[Form 13614-C](#), Intake/Interview & Quality Review Sheet, Page 1, Part II

Pub 4012

[Pub 4012](#), Volunteer Resource Guide, Starting a Return/Filing Status tab
Filing Status Decision Tree
Who Is a Qualifying Person Qualifying You to File as Head of Household table
Cost of Keeping Up a Home

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



Skills Workout



Certification Warm Up



Media: Videos & Audio



TaxSlayer Tutorial



Job Aids



Practice Lab



Skills Workout: Link & Learn Taxes Filing Status

Click Skills Workout to access Link & Learn Taxes Filing Status.



Certification Warm Up – Exercises

Click Certification Warm Up to access the Exercises in Link & Learn Taxes Filing Status.



Media: Video & Audio for Lesson

YouTube video – Filing Status

<https://www.youtube.com/watch?v=3vSLZLzszac>



TaxSlayer Tips and Resources for Lesson

TaxSlayer Training Video

[Starting a Tax Return](#)

Practice Lab Tutorial

From the [Practice Lab](#):

1. Enter the universal password (if you do not have the password, you can request it from your site coordinator or SPEC relationship manager).
2. Sign in to Practice Lab or create an account.
3. Select the appropriate tutorial.



Job Aids

ITA and FAQs for Lesson

Interactive

What is my filing status?

Tax Assistant

<https://www.irs.gov/help/ita/what-is-my-filing-status>

FAQs

Filing Status

<https://www.irs.gov/help-resources/tools-faqs/faqs-for-individuals/frequently-asked-tax-questions-answers/filing-requirements-status-dependents-exemptions/filing-status>



Practice Lab

Practice Lab

<https://vita.taxslayerpro.com/IRSTraining>
