



## 2019-2020 FEDERAL TAX FILING STATUS RESOLUTION SPOUSE

There was a conflict in information provided on your spouse's Free Application for Federal Student Aid (FAFSA®) and your federal tax transcript regarding your tax filing status. Please review the information below to determine if your tax filing status and tax information provided on the FAFSA are correct. For more detailed information regarding IRS marital and tax filing status qualifications, please reference IRS Publications 17, 501, and 519, available at [www.irs.gov](http://www.irs.gov).

### A. Student Information

Student Name

Student ID (D#)

### B. Marital Status

In general, your filing status depends on whether you are considered unmarried or legally married. For federal tax purposes, persons are considered legally married if they were married in any domestic or foreign jurisdiction that recognizes the relationship as a valid marriage, regardless of where the couple resides. **Please review the definitions below to determine if you are considered married or unmarried at the end of the 2017 tax year.**

#### Married

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

1. You are legally married and living together
2. You are living together in a common law marriage that is recognized in the state where you now live or in the state where the common law marriage began (excludes registered domestic partnerships, civil unions, or similar formal relationships recognized under state law)
3. You are married and living apart, but not legally separated under a decree of divorce or separate maintenance
4. You are separated under an interlocutory (not final) decree of divorce

#### Unmarried

You are considered unmarried on the last day of the tax year if you do not meet any of the tests above to be considered married or you meet at least one of the tests above to be considered married and meet all of the following tests:

1. You and your spouse file separate tax returns
2. You paid more than half of the cost of keeping up your home for the tax year
3. Your spouse did not live in your home during the last six months of the tax year. Your spouse is considered to live in your home even if he or she is temporarily absent due to special circumstances.

### C. Tax Filing Status

Please review the available federal tax filing statuses and qualifications listed below to determine the tax filing status for which you may qualify.

Single	Your filing status is single if, on the last day of the tax year, you are considered unmarried and you do not qualify for another filing status.
Married Filing Jointly	You can choose married filing jointly as your filing status if you are married and both you and your spouse agree to file a joint return.
Married Filing Separately	You can choose married filing separately as your filing status if you are married.
Head of Household	You may be able to file as head of household if you meet all the following requirements: <ol style="list-style-type: none"><li>1. You are unmarried or considered unmarried on the last day of the tax year</li><li>2. You paid more than half the cost of keeping up a home for the year</li><li>3. A "qualifying person" lived with you in the home for more than half the tax year (except for temporary absences, such as school). However, if the qualifying person is a dependent parent, he or she does not have to live with you.</li></ol>

