

## **Married Filing Separately**

- **General rules**

- Each spouse reports the other's name and SSN
- If one itemizes, the other must too, or claim zero as standard deduction

- **Filing Threshold**

- Any age with a gross income >\$5

- **Filing Status**

- Married file either MFJ or MFS – it is TP choice
- Can file HoH if TP lived apart from spouse for last 6 months and TP has a dependent child (4012 B-8)
- Single - unmarried, divorced, or legally separated under a separate maintenance decree
- Virginia must use Filing Status 1 if federal return used single, head of household, or qualifying surviving spouse
  - Taxpayer is “unmarried” if legally separated according to state law under a final decree of divorce or separate maintenance
  - In Virginia, couples are married until they have a divorce decree

- **Spouse Info**

- When spouse SSN not known, use 111-00-1111, and you must paper file
- DOB can be blank (4012 B-19)

- **Special MFS Rules**

- Can claim EIC if did not live with SP last 6 months, have QC and paid home costs (Check box in Personal Info)
- Can claim CDCC (2441) if considered “unmarried” (Check box in Filing Status)
- Can claim PTC (8862) if spousal abuse/abandon (Check box in Health Care)
- If lived with spouse anytime during tax year, then
  - 85% of SS or RR Tier 1 benefits are taxable
  - Reduced levels of Retirement Savings CR, Capital Loss Carryovers and Itemized taxes paid (\$5,000) - see Pub17 pg 22
- Cannot claim Education Credits (AOC, LL)

- **Amending Rules** (Pub17 pg 23)

- MFJ to MFS requires 2 amended returns before the current year filing date.
- MFS to MFJ requires 1 amended return within 3 years.