

FILING STATUS EXERCISES

1. George and Betty's divorce was final on December 31, 2023. They did not remarry and they do not have any dependents. What is their filing status?
2. Bo's wife passed away November 13, 2023. He did not remarry before the end of the year and he does not have any dependents. Can he file Married Filing Jointly?
3. Pedro and Maria's divorce was final on January 1, 2024. What are their filing status options for 2023?
4. Ronnie and Barbara are married but separated and living apart since 2015. They have 3 young children, ages 2, 4 and 5. The children lived with Barbara all of 2023 and she provided all of their support. What is Barbara's filing status? What is Ronnie's filing status?
5. Jack and Jill were married with three small children - ages 3, 5 and 8 - when Jack died in March of 2022. Jill filed Married Filing Jointly in 2022.
 - a. What is her filing status for TY2023?
 - b. What is her filing status for TY2024?
 - c. What is her filing status for TY2025?
6. Laura is 22 years old and a full-time student at the University of Houston. She lives on campus and works part-time. She earned \$6,150 in 2023 and used that money for eating out and gasoline. Her parents pay for all of her tuition and room and board and other incidentals.
 - a. What is Laura's filing status?
 - b. Should Laura file a tax return?
 - c. If so, Why?
7. Jim and Carolyn are boyfriend and girlfriend. Carolyn and her son Rob live with Jim. Carolyn works part-time and made \$3,500 in 2023. Jim is an electrician and fully supports Carolyn and Rob. Rob's father does not support Rob in any way.
 - a. What is Jim's filing status?
 - b. Who can he claim as dependent(s)?
 - c. Does Jim qualify for Other Dependent Credit?
8. David and Lisa have been married for 42 years. They are retired; however, they both work part-time. They have a son, Andrew, who is 40 and totally and permanently disabled. Andrew lives with and is fully supported by David and Lisa.
 - a. Can David and Lisa claim Andrew as a dependent?
 - b. Are David and Lisa eligible for any credits by claiming Andrew?
 - c. If so, what type of dependency exemption applies to Andrew?
9. Assume Andrew received disability income and used that income to support himself and paid half of the household expenses, but still lived with his parents.
 - a. Can David and Lisa claim Andrew as a dependent?
 - b. Would David and Lisa receive EITC for Andrew?

Answers to Filing Status Questions.

1. George and Betty's divorce was final on December 31, 2023. They did not remarry and they do not have any dependents. What is their filing status?

Answer: Single

2. Bo's wife passed away November 13, 2023. He did not remarry before the end of the year and he does not have any dependents. Can he file Married Filing Jointly?

Answer: Yes he can file Married Filing Jointly (MFJ)

3. Pedro and Maria's divorce was final on January 1, 2024. What are their filing status options for 2023?

Answer: Married Filing Jointly (MFJ) or Married Filing Separately (MFS)

4. Ronnie and Barbara are married but separated and living apart since 2015. They have 3 young children, ages 2, 4 and 5. The children lived with Barbara all of 2023 and she provided all of their support. What is Barbara's filing status? What is Ronnie's filing status?

Answer: Barbara can file as Head of Household (HOH). Ronnie must file Married Filing Separately (MFS)

5. Jack and Jill were married with three small children – ages 3, 5 and 8 - when Jack died in March of 2022. Jill filed Married Filing Jointly in 2022.

Answers:

2023 - Qualifying Surviving Spouse (QSS)

2024 - Qualifying Surviving Spouse (QSS)

2025 - Head of Household

6. Laura is 22 years old and a full-time student at the University of Houston. She lives on campus and works part-time. She earned \$6,150 in 2023 and used that money for eating out and gasoline. Her parents pay for all of her tuition and room and board and other incidentals.

- a. What is Laura's filing status?
- b. Should Laura file a tax return?
- c. If so, Why?

Answers:

- a. **Single but she can be claimed by her parents**
- b. **Yes**
- c. **To collect any income tax withheld from her pay**

7. Jim and Carolyn are boyfriend and girlfriend. Carolyn and her son Rob live with Jim. Carolyn works part-time and made \$3,500 in 2023. Jim is an electrician and fully supports Carolyn and Rob. Rob's father does not support Rob in any way.

- a. What is Jim's filing status?
- b. Who can he claim as dependent(s)?
- c. Does Jim qualify for Other Dependent Credit?

Answers:

- a. **Single**
- b. **Carolyn and Rob**
- c. **Yes for Carolyn and Rob**

8. David and Lisa have been married for 42 years. They are retired; however, they both work part-time. They have a son, Andrew, who is 40 and totally and permanently disabled. Andrew lives with and is fully supported by David and Lisa.

- a. Can David and Lisa claim Andrew as a dependent?
- b. Are David and Lisa eligible for any credits by claiming Andrew?
- c. If so, what type of dependency exemption applies to Andrew?

Answers:

- a. **Yes**
- b. **Other Dependent Credit and Earned Income Credit**
- c. **Disability**

9. Assume Andrew received disability income and used that income to support himself and paid half of the household expenses, but still lived with his parents.

- a. Can David and Lisa claim Andrew as a dependent?
- b. Would David and Lisa receive EITC for Andrew?

Answers:

- a. **No**
- b. **Yes, they can claim Andrew for the EITC**