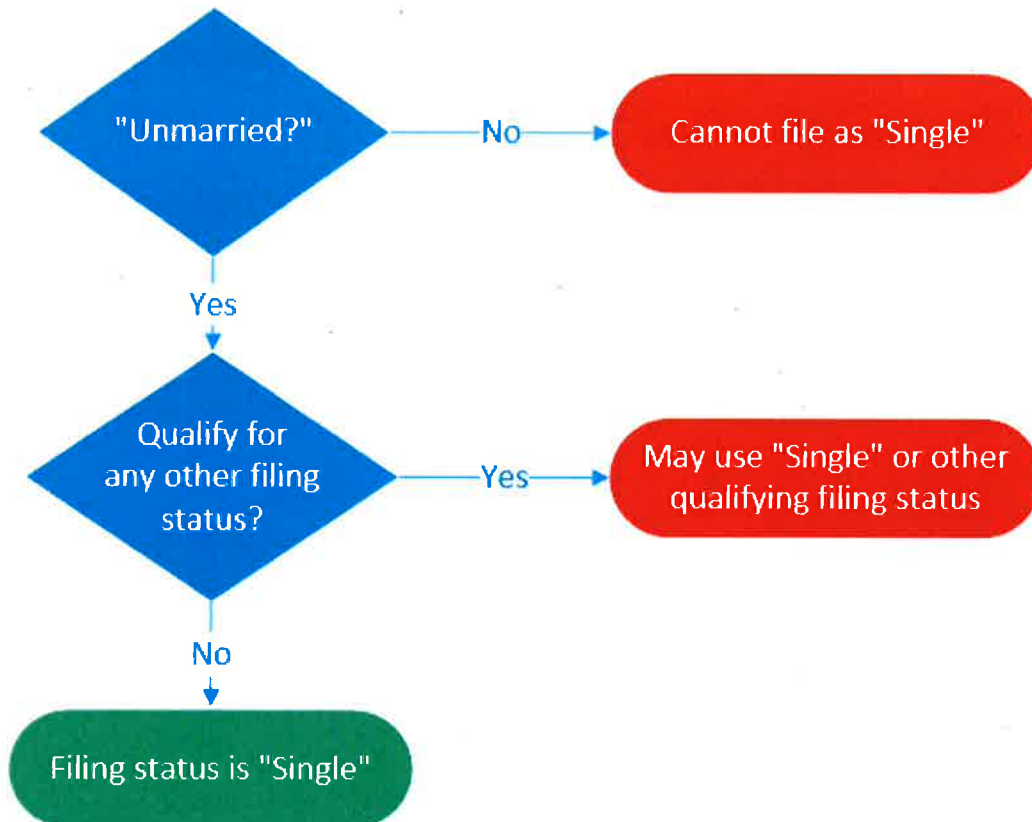


## Determining Filing Status—Single

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The following decision tree and definitions are based on information contained in the 2016 edition of IRS *Publication 17*, Chapter 2. See also IRS *Publication 17* for the applicable tax year.



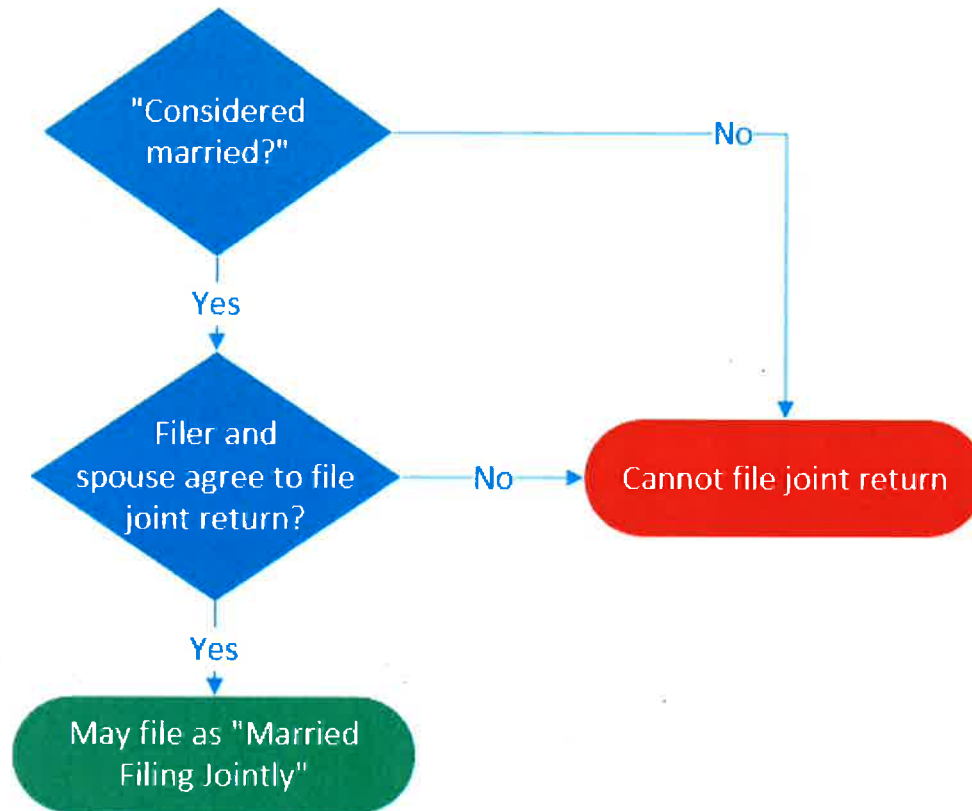
### Definitions Related to Single Filing Status

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- **Same-sex marriage:** For federal tax purposes, two individuals of the same sex are considered married if they were lawfully married in a state or foreign country whose laws authorize the marriage of two individuals of the same sex. This recognition of a same-sex marriage applies even if the state or foreign country where the two individuals now live does not recognize same-sex marriage. Registered domestic partnerships, civil unions, or other similar relationships that are not considered marriages under state or foreign law are not considered marriages for federal tax purposes.
- **Unmarried:** On the last day of the tax year, the individual is:
  - Unmarried; or
  - Legally separated from his or her spouse under a divorce or separate maintenance decree. (*Note: State law determines whether an individual is legally separated under a divorce or separate maintenance decree.*)

## Determining Filing Status—Married Filing Jointly

The following decision tree and definitions are based on information contained in the 2016 edition of IRS *Publication 17*, Chapter 2. See also IRS *Publication 17* for the applicable tax year.



### Definitions Related to Married Filing Jointly Status

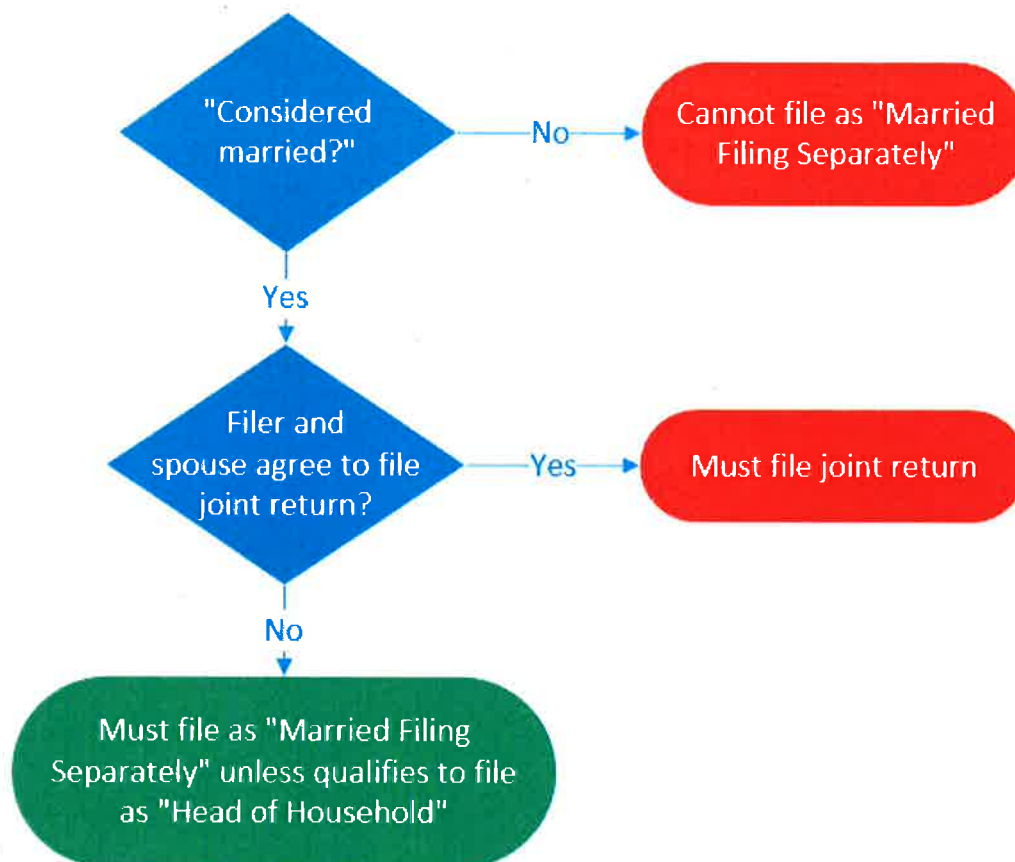
- **Considered married:** On the last day of the tax year, the tax filer and his or her spouse are:
  - Married and living together as a married couple;
  - Living together in a common law marriage that is recognized in the state where they live or in the state where the common law marriage began;
  - Married and living apart, but not legally separated under a decree of divorce or separate maintenance; or
  - Separated under an interlocutory (not final) decree of divorce.

*(Note: If the tax filer's spouse died during the tax year, the tax filer is "considered married" for the entire year. If the tax filer did not remarry before the end of the year, he or she may file a joint return.)*

- **Same-sex marriage:** For federal tax purposes, two individuals of the same sex are considered married if they were lawfully married in a state or foreign country whose laws authorize the marriage of two individuals of the same sex. This recognition of a same-sex marriage applies even if the state or foreign country where the two individuals now live does not recognize same-sex marriage. Registered domestic partnerships, civil unions, or other similar relationships that are not considered marriages under state or foreign law are not considered marriages for federal tax purposes.

## Determining Filing Status—Married Filing Separately

The following decision tree and definitions are based on information contained in the 2016 edition of IRS *Publication 17*, Chapter 2. See also IRS *Publication 17* for the applicable tax year.



### Definitions Related to Married Filing Separately Status

- **Considered married:** On the last day of the tax year, the tax filer and his or her spouse are:
  - Married and living together as a married couple;
  - Living together in a common law marriage that is recognized in the state where they live or in the state where the common law marriage began;
  - Married and living apart, but not legally separated under a decree of divorce or separate maintenance; or
  - Separated under an interlocutory (not final) decree of divorce.

*(Note: If the tax filer's spouse died during the tax year, the tax filer is "considered married" for the entire year. If the tax filer did not remarry before the end of the year, he or she may file a joint return.)*

- **Same-sex marriage:** For federal tax purposes, two individuals of the same sex are considered married if they were lawfully married in a state or foreign country whose laws authorize the marriage of two individuals of the same sex. This recognition of a same-sex marriage applies even if the state or foreign country where the two individuals now live does not recognize same-sex marriage. Registered domestic partnerships, civil unions, or other similar relationships that are not considered marriages under state or foreign law are not considered marriages for federal tax purposes.

## Determining Filing Status—Head of Household

The following decision tree and definitions are based on information contained in the 2016 edition of IRS *Publication 17*, Chapter 2. See also IRS *Publication 17* for the applicable tax year.

