

Which Filing Status in the Last Year Married?

The following chart calculates the total tax to be paid in the first year. In some cases, this will be the "last year married" for the parties.

Lisa and Michael Filing Jointly:

\$ 24,199 Lisa and Michael's total tax if they file Jointly

Lisa and Michael Filing Other Than Jointly:

	Lisa	Michael	
\$	3,773	22,037	Filing Single
\$	4,193	22,901	Filing Separately, Both Claiming the Standard Deduction (*).
\$	3,790	22,143	Filing Separately, Both Itemizing (*).
\$	3,600	20,701	Filing as Head of Household (**)

Total Tax for Various Alternatives.

\$	25,810	Total tax if both file as "Single".
\$	24,301	Total tax if both file as "Head of Household" (**).
\$	25,637	Total tax if Michael files as "Single" and Lisa files as "Head of Household".
\$	24,474	Total tax if Lisa files as "Single" and Michael files as "Head of Household".
\$	27,094	Total tax if both parties file as "Married Filing Separately," and both claim the standard deduction. (*)
\$	25,933	Total tax if both parties file as "Married Filing Separately," and both itemize. (*)

(*) **Note:** Tax law requires couples who are "Married Filing Separately" either to both itemize or both claim the standard deduction.)

(**) **Note:** "Head of Household" is a tax-favored filing status. Based on information entered so far:

- Lisa qualifies for "Head of Household" filing status.
- Michael does not qualify for "Head of Household" filing status.

Based on this information, the parties should choose the combination of filing statuses for which they qualify and which minimize the total tax.