**Who can File Income Tax Returns as as Married?.**

**Filing Status as Married**

**For Federal income tax purposes, the taxpayer is considered to be married if he or she is considered to be married, under governing state law, on the last day of the tax year. If the taxpayer is legally divorced or legally separated under a decree of separate maintenance, the taxpayer is no longer considered to be married. IRC $ 7703; Where a couple divorced solely for tax purposes and intended to remarry in the following year, they were considered married. Rev Rul. 76-255, 1976-2 CB 40.**

**Married Taxpayer Treated as Unmarried.**

**A married taxpayer may be able to qualify to be treated as unmarried for income tax purposes. If the taxpayer meets certain requirements, he or she may claim head of household status, a personal exemption and claim the standard deduction or itemize deductions without regard to what his or her spouse does. To qualify the taxpayer must file a separate tax return, must pay more than one-half the cost of maintaining his or her household during the tax year and must not have his or her spouse as a member of the taxpayer's household at any time during the last 6 months of the year. In addition, the taxpayer's household must be the principal home of his or her child for more than 6 months of the year, and the taxpayer must be able to claim the dependency exemption for the child, except if the child can be properly claimed by the noncustodial parent. IRC $ 7703.**