

According to the IRS’s rules of best practice for tax practitioners, a tax practitioner may no longer determine the taxpayer’s filing status. The taxpayer must determine their filing status; however, the taxpayer may consult with the tax practitioner for the correct filing status. If the tax practitioner does not agree with the taxpayer’s selection, the tax practitioner may advise the taxpayer on the correct filing status or the tax practitioner may refuse to prepare the taxpayer’s tax return.

If you need to consult the tax practitioner, please do so before signing this form.

Please select your filing status.

- MFJ - Married Filing Jointly (*Married with and/or without dependents*)
- HH - Head of Household (*No spouse with dependents*)
- S - Single (*Living by yourself – No dependents*)
- MFS – Married Filing Separately (*Married but desires not to file with your spouse*)

Explain why you want to file MFS and state your spouse’s name and Social Security number on the back of this form.

Yes No Did you consult with your tax practitioner for your correct filing status?

Yes No Did you consult with anyone else other than your tax practitioner?

If yes, please, list their name and their relationship with you if any.

I (We) do hereby declare the filing status selected above is the correct filing status for the tax year stated above.

Signatures are required: By signing this document, you hereby declare that the information and documents you have provided are accurate, truthful, and complete to the best of your knowledge and all deductions, personal and/or business, are documented as required by law. In the absence of a taxpayer’s spouse (Taxpayer #1 or #2”), the undersigned taxpayer hereby represents and affirms that the absent Taxpayer has fully cooperated in connection with this disclosure and has knowingly and voluntarily consented to and agreed with the accuracy and completeness of the information set forth herein. Accordingly, the signature of the absent Taxpayer is not required for purposes of this submission. This does not prevent or protect the absent taxpayer or the taxpayer from Internal Revenue Code 6015, innocent spouse rules.

If MFJ is selected both signatures are required of the tax return will not be prepared. Taxpayer # 2 will be the spouse.

Taxpayer # 1: _____ Date _____

Taxpayer # 2: _____ Date _____