

Filing Status and Dependency Quizzes

1. Steve and Lucinda had been married 30 years when Steve died in January 2018. Since then Lucinda has lived alone. She comes to your site for help with her taxes. What is her filing status?
2. Jody is 17 years old. She lives with her parents but had a summer job to make money for her college fund. She comes to your site for help with her taxes. What is her filing status?
3. Kyle and his girlfriend Haley share an apartment. They both have jobs and share the expenses. Neither has ever been married or had any children. They come to your site for help with their taxes. What filing status choices do Kyle and Haley have?
4. Mary and John are married with three children. They have lived together all year. What filing status choices do they have?
5. Susie is 28 years old. In 2016, she divorced Sean and moved back home with her parents. She has a part-time job and earned about \$5,000, but spends most of her money on entertainment and clothes. Her folks pay all the household bills. What is her filing status? Can her parents claim the credit for other dependents?
6. Archie and Elaine lived together all of 2018. They married on January 1, 2019. What is their filing status for 2018? What if they married the day before?
7. Judy and Joe are married, but they didn't live together at all in 2018. They have one child, who lives with Judy, who pays all the household expenses. What is their filing status:
 - a. If Joe is deployed with the army in Turkey?
 - b. If Joe is working in Turkey for a civilian contractor?
 - c. If Joe left last June without saying good-bye, and Judy doesn't even know where he is?
 - d. If Joe and Judy signed a separate maintenance agreement in 2018 between themselves without court decree and are planning to divorce soon?
8. Lynn is a single mom whose only child, Luke, graduated from high school in May 2018 at the age of 18. He got a full-time job and has paid all his own bills since then – except he still lives with his mom, who pays the rent and utilities. Overall, he paid less than half of his own support. What is Lynn's filing status? What is Luke's filing status? Can Lynn claim the credit for other dependents?
 - a. Same situation as above but Luke provided more than half of his own support. What is Lynn's filing status? Luke's? Can Lynn claim any tax benefit for Luke?
 - b. Same situation as above. If Luke moved out of the house in June 2018 (but still paid less than half of his own support for the year), what is Lynn's filing status? What is Luke's?
9. Ted pays his ex-wife \$1,000/month in child support for his two children who live with her, Laurie, 17 and Lonnie, 10. His divorce decree states he can claim both kids on his tax return in even-numbered tax years. Since he claims the kids, can he also claim Head of Household?
10. Mary and Tom are divorced. The divorce decree doesn't say anything about tax dependents, but Tom pays child support for their two young children, who live with Mary. Neither has re-married. What is Mary's filing status? What is Tom's?
 - a. Same situation as above. Mary and Tom's divorce decree won't be final until January 2019. Tom moved out of the house in March 2018. What is Mary's filing status? What is Tom's?
 - b. Same as above. Mary and Tom's divorce decree doesn't go into effect until January 2019. Tom didn't move out of the house until August 2018. What is Mary's filing status? What is Tom's?

11. Jack and Jill were married with three small children when Jack died in January 2017. Jill filed Married Filing Joint (MFJ) for TY2017.
 - a. What is her filing status for TY2018?
 - b. What is her filing status for TY2019?
 - c. What is her filing status for TY2020?
12. Tom and Harriet were married when Tom died in February 2018. In November 2018, she married Tom's best friend, Dick.
 - a. What is Tom's filing status for 2018?
 - b. What is Dick's filing status for 2018?
 - c. What is Harriet's filing status for 2018?
13. Dan and Elizabeth are married and have one son, Jake, aged 16. Jake spent eight months in juvenile detention last year.
 - a. Can Dan and Elizabeth claim the child tax credit?
 - b. Can they claim the credit for other dependents?
 - c. Can they claim him for EIC?
14. Maria signs a Form 8332 to let her ex-husband Max claim their daughter Missy, age 10, on his tax return even though Missy lives with Maria.
 - a. Can Max claim the Child and Dependent Care Credit as well?
 - b. Can Max claim the Child Tax Credit?
 - c. Can Max claim the EIC with Missy as his qualifying child?
15. Tom and Shelley are married and live together with their two kids, Rachael and Rebecca. They both work and are glad to have Tom's mother Sylvia living with them. In addition to Social Security, Sylvia has a sizable pension and pays more than half the costs of maintaining the home.
 - a. If it's okay with Tom and Shelley, can Sylvia file as Head of Household (HoH)?
 - b. What if it is not okay with Tom and Shelley?
16. Lynn and Les live together with Lynn's daughter Lori, age 4. Les has a good job and pays most of the bills. Lynn works part time and made \$8,000 last year. She pays for her own and Lori's clothes, for her car and helps with the groceries.
 - a. What is Les' filing status?
 - b. Can Les claim Lori as a dependent?
 - c. Can Les claim the credit for other dependents for Lynn?
 - d. Can Les claim EIC for Lori?
 - e. Can Lynn claim EIC for Lori?
 - f. Who can claim child tax credit for Lori?
 - g. Who can file as Head of Household?
17. Tom and Sarah are married, are not lawfully present in the United States, and do not have valid Social Security numbers. They lived together with their two children, Peter and Polly, age 6 and 8, who are lawfully present and have valid Social Security cards.

- a. Can Tom and Sarah claim the children for Child Tax Credit?
 - b. Can Tom and Sarah claim the children for EIC?
 - c. What is their filing status?
18. Tom and Shelley are married and live together with their two kids, Rachael and Rebecca. They both work and are glad to have Tom's mother Sandra living with them. Sandra's only income is Social Security, which she uses for gifts, her clothes and her car. Can Tom and Shelley claim the credit for other dependents for Sandra?
19. Marybeth lives with her father Saul in a house that Saul owns. Saul's only income is Social Security, which he gives to Marybeth to help with household expenses. Marybeth provides all of the rest of the household income. How do you decide if Marybeth is providing more than half of Saul's support?
20. Marissa's sister Carol is in a residential drug rehab program, and Marissa is caring for Carol's newborn daughter Sunny until Carol is able. Sunny has lived with Marissa since she was born in August 2018. Carol has no income and will not file a return.
- a. Can Marissa claim the child tax credit for Sunny?
 - b. Can Marissa file as Head of Household?
21. When Susan was alive, she and her husband Charlie supported her mother and her mother's sister in a neighboring city. They claimed both women as dependents. Now that Susan has died, Charlie continues to support them. Can he continue to claim them as dependents and take the credit for other dependents?
22. Andrea (25) and her children, Jane (3), Elaine (5) and Tony (7), lived with Andrea's mother, Juliet, most of the year. Andrea's AGI is \$18,000. Juliet's AGI is \$25,000. Andrea's husband died three years ago. All three children are qualifying children of both Andrea and Juliet. Which statement(s) are true?
- a. Juliet can claim the children because she has the higher AGI.
 - b. Andrea can claim the children because she is the parent.
 - c. They can reach an agreement between themselves as to who will claim each child.
23. Sonja's husband died while he was receiving Social Security benefits. Sonja and their two small children receive Social Security survivor benefits of \$12,000 each. Sonja has a part-time job and earned \$6,000. The three pool their funds to pay for all the household costs.
- a. Does Sonja need to file a return? Should she file?
 - b. Can Sonja claim child tax credit for the two children?
 - c. What is Sonja's filing status?
 - d. Do the children need to file returns?
24. Eve supports her adopted brother Evan, age 19, who is a full-time student. Which benefit can Eve claim with respect to Evan:
- a. Credit for other dependents
 - b. Earned income credit
 - c. Education credit

25. Vic and Val divorced in September. Val paid all the household costs from August to December for herself and her young daughter, Vickie. What is Val's filing status? What is Vic's filing status?
26. Karen and her infant, Kasey, live with Karen's parents who have more income than Karen. Karen earned \$8,600 in a part-time job. Karen has decided to let her parents claim Kasey as they will get more tax benefit than she will. Can Karen claim EIC without a child?
27. Nancy and Debbie are sisters sharing a home with their children (two each). Each pays their share of the costs for themselves and their children. Both sisters work and have income in the EIC eligibility range.
 - a. Who should claim each child?
 - b. What is the most advantageous filing statuses for Nancy and Debbie?
28. Marie, her two young children and her divorced father, Mark, all live together. Mark's income is slightly more than Marie's and both are within the EIC eligibility range. Marie and Mark share the housing and other costs 50-50, and both qualify to claim the children as qualifying children.
 - a. Who should claim each child?
 - b. What is the most advantageous filing statuses for Marie and Mark?
29. Maria is a U.S. citizen and earns \$35,000 from her job. She supports her widowed mother Elsa who lives in Mexico and has an ITIN. Elsa has no income and relies solely on Maria. What is Maria's filing status? Can Maria claim Elsa as her dependent? Can Maria claim the credit for other dependents for Elsa?
30. Sean has a Social Security number under DACA (Deferred Action for Childhood Arrivals) and a job at which he earns \$25,000. He supports his younger sister, Agnes, age 12 who has an ITIN and lives with Sean all year.
 - a. What filing status can Sean use?
 - b. Can Sean claim Agnes as his dependent – is Agnes his qualifying child or qualifying relative?
 - c. Can Sean claim the child tax credit for Agnes?
 - d. Can Sean claim the credit for other dependents for Agnes?
 - e. Can Sean claim EIC with a qualifying child?

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