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graph TD
    Q1[Was taxpayer(s) married on the last day of the tax year (the T/P is considered not married if legally separated according to state law under a decree of divorce or separate maintenance)?] -- No --> Q2[Did the taxpayer's spouse die during the tax year?]
    Q1 -- Yes --> Q3[Do the taxpayer and spouse agree to file a joint return?]
    Q3 -- No --> FS[File - Married Filing Separately]
    Q3 -- Yes --> FJ[File - Married Filing Jointly]
    Q2 -- No --> Q4[Did the taxpayer's spouse remarry and remain married on the last day of the tax year?]
    Q2 -- Yes --> Q5[Did a dependent child (son, daughter, stepchild, adopted or foster child) live with the taxpayer all year?]
    Q4 -- No --> Q6[Are both taxpayer and spouse U.S. citizens or residents?]
    Q4 -- Yes --> FMS[File - Married Filing Separately for the deceased spouse (follow the flowchart as if the spouse had not died to determine the filing status of the taxpayer and new spouse)]
    Q6 -- No --> Q7[Is either one a U.S. citizen or resident?]
    Q6 -- Yes --> Q8[Does the U.S. citizen or resident wish to file married filing jointly? If not, continue the flowchart to determine the status of the U.S. citizen or resident taxpayer.]
    Q7 -- No --> FMS
    Q7 -- Yes --> Q8
    Q8 -- No --> FMS
    Q8 -- Yes --> NARS[See rules for taxation of nonresident aliens]
    Q5 -- No --> FMS
    Q5 -- Yes --> Q9[Did the taxpayer provide over half the cost of maintaining the household for this child?]
    Q9 -- No --> FMS
    Q9 -- Yes --> FW[File - Qualifying Widow(er) - Use MFJ rates (no exemption for the deceased spouse)]
    FW --> Q10[Was the taxpayer a nonresident alien at any time during the tax year?]
    Q10 -- No --> Q11[Did the taxpayer pay over half the cost of maintaining a home for the taxpayer's dependent parent (the parent did not have to live with the taxpayer)?]
    Q10 -- Yes --> FS
    Q11 -- No --> Q12[Did the taxpayer pay over half the cost of maintaining a home and live in the home more than half the year with a qualifying child (IRC 152(c))? See Uniform Definition of a Qualifying Child flowchart.]
    Q11 -- Yes --> FH[File - Head of Household]
    Q12 -- No --> Q13[Did the taxpayer pay over half the cost of maintaining a home and live in the home more than half the year with a person he/she can claim as a dependent?]
    Q12 -- Yes --> Q14[Was the qualifying child married?]
    Q13 -- No --> Q15[Is the person the taxpayer's parent?]
    Q13 -- Yes --> Q16[Did the child file a joint return (answer NO if a joint return was filed only to obtain a refund and no tax liability would exist for either spouse if they had filed separate returns)?]
    Q15 -- No --> Q17[Did the person satisfy (1) the relationship test for a dependent only by living with the taxpayer the entire year and was otherwise not related to the taxpayer - OR - (2) the support test for a dependent only under the multiple support agreement rules? (See dependency exemption flowchart.)]
    Q15 -- Yes --> Q16
    Q16 -- No --> Q18[Was the child a U.S. citizen, U.S. national, or a resident of the United States, Canada, or Mexico (an exception applies for certain adopted children)?]
    Q16 -- Yes --> Q19[Did the child file a joint return (answer NO if a joint return was filed only to obtain a refund and no tax liability would exist for either spouse if they had filed separate returns)?]
    Q17 -- No --> FS
    Q17 -- Yes --> Q18
    Q18 -- No --> FS
    Q18 -- Yes --> FH
    Q19 -- No --> FS
    Q19 -- Yes --> Q20[Was the child a U.S. citizen, U.S. national, or a resident of the United States, Canada, or Mexico (an exception applies for certain adopted children)?]
    Q20 -- No --> FS
    Q20 -- Yes --> FH
    Q13 -- Yes --> Q21[Did the taxpayer pay over half the cost of maintaining a home and live in the home more than half the year with a person he/she can claim as a dependent?]
    Q21 -- No --> Q22[Did the person satisfy (1) the relationship test for a dependent only by living with the taxpayer the entire year and was otherwise not related to the taxpayer - OR - (2) the support test for a dependent only under the multiple support agreement rules? (See dependency exemption flowchart.)]
    Q21 -- Yes --> Q23[Did the person satisfy (1) the relationship test for a dependent only by living with the taxpayer the entire year and was otherwise not related to the taxpayer - OR - (2) the support test for a dependent only under the multiple support agreement rules? (See dependency exemption flowchart.)]
    Q22 -- No --> FS
    Q22 -- Yes --> Q23
    Q23 -- No --> FS
    Q23 -- Yes --> FS
  
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