

MARRIED FILING SEPARATELY (MFS)

Tax Return Comparison & Allocation Worksheet

1. Taxpayer Information

Taxpayer (Spouse A)	Spouse (Spouse B)
Name:	Name:
SSN:	SSN:
Tax Year:	Tax Year:

2. Community Property State Allocation (If Applicable)

If living in a community property state (AZ, CA, ID, LA, NV, NM, TX, WA, WI), community income must generally be split 50/50.

Does Community Property Law Apply?	<input type="checkbox"/> Yes <input type="checkbox"/> No	State of Residence:
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3. Income Allocation Worksheet

Income Source / Type	Taxpayer (Spouse A)	Spouse (Spouse B)
Wages, Salaries, Tips (Form W-2)		
Taxable Interest		
Ordinary Dividends		
Business Income or (Loss) (Schedule C)		
Capital Gains or (Losses) (Schedule D)		
IRA Distributions & Pensions		
Other Income		
Total Gross Income		
Adjustments to Income (Schedule 1, Part II)		
Adjusted Gross Income (AGI)		

4. Deductions (Standard vs. Itemized)

Note: If one spouse itemizes deductions, the other spouse must also itemize (standard deduction becomes \$0).

Deduction Details	Taxpayer (Spouse A)	Spouse (Spouse B)
Deduction Method Chosen	<input type="checkbox"/> Itemized <input type="checkbox"/> Standard	<input type="checkbox"/> Itemized <input type="checkbox"/> Standard

Deduction Details	Taxpayer (Spouse A)	Spouse (Spouse B)
Medical and Dental Expenses		
Taxes Paid (State, Local, Property)		
Interest Paid (Mortgage Interest)		
Gifts to Charity		
Other Itemized Deductions		
Total Allowable Deduction Amount		
Qualified Business Income Deduction		
Taxable Income		

5. Tax, Credits, and Payments

Tax Calculation	Taxpayer (Spouse A)	Spouse (Spouse B)
Tax (from Tax Tables or Rate Schedules)		
Alternative Minimum Tax / Other Taxes		
Nonrefundable Credits (Child Tax, Education, etc.)		
Net Tax Liability		
Federal Income Tax Withheld (W-2 / 1099)		
Estimated Tax Payments / Amount Applied		
Refundable Credits		
Amount Overpaid (Refund)		
Amount You Owe		

6. Signatures and Notes

Taxpayer Signature:

Spouse Signature:

Date: _____

Date: _____