

# How Do I Handle Taxes as a Recent Divorcee?

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When you got married, there's no doubt you were in love and never expected to see the union come to an end. After the mental and emotional anguish of a recent divorce, there is one final aspect of the process likely to rub salt in the wound. ***The first year when you have to file taxes as a single person revisits the technical aspects of the divorce in which you and your ex divided property and determined how to care for your children.***

## Filing Status

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Even if the divorce came later in the year, what counts toward your filing status is ***where your relationship stood on December 31st***. If the divorce was finalized after the new year but before filing taxes, you can still file as “married filing separately” or perhaps even file jointly with your ex-spouse if you’ve maintained a cordial relationship. However, if the divorce was finalized before New Year’s day, you’ll be filing as “Single” and perhaps as head of household if you have custody of one or more children.

## Alimony versus Child Support

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If you have custody of the children, you can file them as dependents and take the tax deduction. If you pay child support to your spouse who has custody, you ***cannot*** deduct the payments. ***Alimony, on the other hand, is a deductible expense.*** The reasoning behind such rules is that alimony is reported as income as it gives a spouse time to resume the

career they may have put on hold during the marriage, whereas child support isn't an income but a means of sharing the costs involved with raising children. ***It's also important to remember if you're the one who receives the payments, you need to report alimony as income but not child support.***

## Additional Considerations

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***If you have an arrangement in which the children live with you for less than half the year but you plan to be the one who takes the tax credit for them, your spouse will have to sign a Form 8332 to recognize the situation and explain the agreement.*** A common reason for such an agreement is that your spouse maintains formal custody of the children but they spend more time with you. It might be to determine which schools the children attend, or a matter of how to include grandparents in the children's lives, or any number of reasons why it works better on paper to give custody to one spouse even though the other is the one who takes care of them.

## When to File

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Although you may typically put off filing taxes until the deadline, you'll probably want to file early after a divorce. ***If there are discrepancies in concerning deductions both you and your ex feel you are entitled to claim, the IRS typically expects whichever of you filed second to go through the steps of proving your claim.*** Although the process may not seem fair if you know you have the right to claim certain exemptions, once the IRS has credited your spouse it's easier from their end to suggest the credits were already taken than to investigate both claims, so it will be up to you to provide proof which shifts the burden back to your spouse.

## Contact Salt Lake City, Utah Divorce Attorney David Pedrazas for a Free Case Evaluation Today

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It's important to review your taxes with a professional to avoid mistakes and potential penalties. Contact the Law Offices of David Pedrazas in Salt Lake City, Utah if you have ongoing issues concerning your divorce or questions about how to proceed with your life afterwards. Give us a call today at **801-263-7078** today.