

## Personal Exemptions (taxpayer and/or spouse)

- Cannot claim an exemption if he or she can be claimed as a dependent by another person; even if the other individual does not claim him or her as a dependent.
- If married filing jointly, the taxpayer cannot be an exemption on another person's return.
- If married filing separately, the taxpayer can take his or her own exemption if another taxpayer is not entitled to claim him or her as a dependent.
- If married filing separately, the taxpayer can claim his or her spouse's exemption if the spouse had no gross income, is not filing a return and cannot be claimed as a dependent on another person's return.
- To claim an exemption for a spouse, the taxpayer must be married on December 31, 2009.
- If his or her spouse died during the year, the taxpayer can claim his or her spouse's exemption if the taxpayer did not remarry during the year.
- The taxpayer cannot claim the spouse's exemption if a final decree of divorce or separate maintenance agreement was issued during the year.
- Exemption Amount: \$3,650 for 2010.