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insights about the people filing.

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By Kelley R. Taylor, Kiplinger Consumer News Service (TNS)

Does the order of names on your joint federal income tax return reveal significant things about you and your partner? A [recent study](#) suggests the answer could be yes—that tax return name order may hold some clues about social norms and beliefs.

The study, conducted by researchers at the University of Michigan, using data from the U.S. Treasury Department, found that nearly 90% of married heterosexual

couples who filed joint federal income tax returns listed the man's name before the

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The person listed first on your joint federal income tax return is sometimes called the “primary taxpayer.” But it's important to note that your tax liability remains the same whether you list your name or your partner's name first on your federal income tax return when you are married and filing jointly. And the order of spouse names on your joint tax return doesn't mean one spouse has more or less income or will have to pay more or less tax than the other.

However, when you file taxes jointly, both spouses must sign and date the return. Also, the IRS says you and your spouse are generally responsible for any tax, interest, and penalties due on the joint return. So, is this study relevant?

Income tax returns: Who's on first?

The study authors say data findings on tax return name order are informative for two main reasons.

- Data show that the decision of married couples filing jointly to list the man's name first on the tax return isn't a random one, and
- Listing the man's name first on the return can reflect social norms, attitudes, and mindsets.

(Researchers based those and other conclusions on a sampling of data from IRS records containing information from individual income tax returns filed from 1996 to 2020.)

The researchers make clear that the Treasury Department has not “revealed the gender distribution of the name order on joint income tax returns.” Despite this, the study discovered that:

- From the 2020 tax year, the man's name was listed first on jointly filed returns

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greater propensity to have financial risk (examples provided in the research include holding stocks over bonds, engaging in tax evasion, etc., which researchers say they found from matching returns with random IRS audits.)

The researchers note that opinions and conventions regarding who should be listed first on a tax return could be changing. That's partly because younger filers were generally more likely to list the woman's name first on their jointly filed federal income tax returns. (According to study data, about 25% of new joint filers in 2020 listed the woman's name first on the return.)

IRS audits and tax noncompliance?

As it turns out, however, most people maintain the same order of their spouse's name on their federal income tax returns. (According to the study, nearly 99% of filers chose the same name order for their federal tax returns in consecutive years.)

The researchers point out that [instructions for Form 1040](#) have suggested that the first person listed be the one who completed the tax return. Over the past 20 years, this may have historically resulted in the man's name being listed first in a joint filing scenario—for any number of reasons.

Also, the IRS encourages taxpayers to enter their names and Social Security numbers in the same order as on their return from the previous tax year. The agency has said that changing the order from one year to the next can potentially cause processing delays.

So, who's listed first on a federal income tax return may or may not be a choice correlated with social norms, attitudes, and perspectives. But for some taxpayers, it's also possible that the order of spouses' names on tax returns persists because of Form 1040 instructions and longstanding fears of IRS audits and tax noncompliance.

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