

# The Viewpoint Based Restrictions on Protected Speech



## Filing Status

### Table of Contents

- [Introduction](#)
- [Useful Items - You may want to see:](#)
- [Marital Status](#)
  - [Divorced persons.](#)
  - [Divorce and remarriage.](#)
  - [Annulled marriages.](#)
  - [Head of household or qualifying widow\(er\) with dependent child.](#)
  - [Considered married.](#)
  - [Same-sex marriage.](#)
  - [Spouse died during the year.](#)
  - [Married persons living apart.](#)
- [Single](#)
- [Married Filing Jointly](#)

- Filing a Joint Return
- Married Filing Separately
  - Special Rules
- Head of Household
  - Considered Unmarried
  - Keeping Up a Home
  - Qualifying Person
- Qualifying Widow(er) With Dependent Child

## Introduction

This chapter helps you determine which filing status to use. There are five filing statuses.

- Single.
- Married Filing Jointly.
- Married Filing Separately.
- Head of Household.
- Qualifying Widow(er) With Dependent Child.



If more than one filing status applies to you, choose the one that will give you the lowest tax.

You must determine your filing status before you can determine whether you must file a tax return ([chapter 1](#)), your standard deduction ([chapter 20](#)), and your tax ([chapter 30](#)). You also use your filing status to determine whether you are eligible to claim certain deductions and credits.

### Useful Items - You may want to see:

#### Publication

- 501 Exemptions, Standard Deduction, and Filing Information
- 519 U.S. Tax Guide for Aliens
- 555 Community Property

#### Marital Status

In general, your filing status depends on whether you are considered unmarried or married.

**Unmarried persons.** You are considered unmarried for the whole year if, on the last day of your tax year, you are unmarried or legally separated from your spouse under a divorce or separate maintenance decree. State law governs whether you are married or legally separated under a divorce or separate maintenance decree.

**Divorced persons.** If you are divorced under a final decree by the last day of the year, you are considered unmarried for the whole year.

**Divorce and remarriage.** If you obtain a divorce for the sole purpose of filing tax returns as unmarried individuals, and at the time of divorce you intend to and do, in fact, remarry each other in the next tax year, you and your spouse must file as married individuals in both years.

**Annulled marriages.** If you obtain a court decree of annulment, which holds that no valid marriage ever existed, you are considered unmarried even if you filed joint returns for earlier years. You must file Form 1040X, Amended U.S. Individual Income Tax Return, claiming single or head of household status for all tax years that are affected by

the annulment and are not closed by the statute of limitations for filing a tax return. Generally, for a credit or refund, you must file Form 1040X within 3 years (including extensions) after the date you filed your original return or within 2 years after the date you paid the tax, whichever is later. If you filed your original return early (for example, March 1), your return is considered filed on the due date (generally April 15). However, if you had an extension to file (for example, until October 15) but you filed earlier and we received it on July 1, your return is considered filed on July 1.

**Head of household or qualifying widow(er) with dependent child.** If you are considered unmarried, you may be able to file as a head of household or as a qualifying widow(er) with a dependent child. See *Head of Household* and *Qualifying Widow(er) With Dependent Child* to see if you qualify.

**Married persons.** If you are considered married, you and your spouse can file a joint return or separate returns.

**Considered married.** You are considered married for the whole year if, on the last day of your tax year, you and your spouse meet any one of the following tests.

1. You are married and living together.
2. You are living together in a common law marriage recognized in the state where you now live or in the state where the common law marriage began.
3. You are married and living apart, but not legally separated under a decree of divorce or separate maintenance.
4. You are separated under an interlocutory (not final) decree of divorce.

**Same-sex marriage.** For federal tax purposes, individuals of the same sex are considered married if they were lawfully married in a state (or foreign country) whose laws authorize the marriage of two individuals of the same sex, even if the state (or foreign country) in which they now live does not recognize same-sex marriage. The term “spouse” includes an individual married to a person of the same sex if the couple is lawfully married under state (or foreign) law. However, individuals who have entered into a registered domestic partnership, civil union, or other similar relationship that is not considered a marriage under state (or foreign) law are not considered married for federal tax purposes. For more details, see Publication 501.

**Spouse died during the year.** If your spouse died during the year, you are considered married for the whole year for filing status purposes.

If you did not remarry before the end of the tax year, you can file a joint return for yourself and your deceased spouse. For the next 2 years, you may be entitled to the special benefits described later under *Qualifying Widow(er) With Dependent Child*.

If you remarried before the end of the tax year, you can file a joint return with your new spouse. Your deceased spouse's filing status is married filing separately for that year.

**Married persons living apart.** If you live apart from your spouse and meet certain tests, you may be able to file as head of household even if you are not divorced or legally separated. If you qualify to file as head of household instead of married filing separately, your standard deduction will be higher. Also, your tax may be lower, and you may be able to claim the earned income credit. See *Head of Household*, later.

## Single

Your filing status is single if you are considered unmarried and you do not qualify for another filing status. To determine your marital status, see *Marital Status*, earlier.

**Widow(er).** Your filing status may be single if you were widowed before January 1, 2014, and did not remarry before the end of 2014. You may, however, be able to use another filing status that will give you a lower tax. See *Head of Household* and *Qualifying Widow(er) With Dependent Child*, later, to see if you qualify.

**How to file.** You can file Form 1040. If you have taxable income of less than \$100,000, you may be able to file Form 1040A. If, in addition, you have no dependents, and are under 65 and not blind, and meet other requirements, you can file Form 1040EZ. If you file Form 1040A or Form 1040, show your filing status as single by checking the box on line 1. Use the *Single* column of the Tax Table or Section A of the Tax Computation Worksheet to figure your tax.

## Married Filing Jointly

You can choose married filing jointly as your filing status if you are considered married and both you and your spouse agree to file a joint return. On a joint return, you and your spouse report your combined income and deduct your combined allowable expenses. You can file a joint return even if one of you had no income or deductions.

If you and your spouse decide to file a joint return, your tax may be lower than your combined tax for the other filing statuses. Also, your standard deduction (if you do not itemize deductions) may be higher, and you may qualify for tax benefits that do not apply to other filing statuses.



If you and your spouse each have income, you may want to figure your tax both on a joint return and on separate returns (using the filing status of married filing separately). You can choose the method that gives the two of you the lower combined tax.

**How to file.** If you file as married filing jointly, you can use Form 1040. If you and your spouse have taxable income of less than \$100,000, you may be able to file Form 1040A. If, in addition, you and your spouse have no dependents, are both under 65 and not blind, and meet other requirements, you can file Form 1040EZ. If you file Form 1040 or Form 1040A, show this filing status by checking the box on line 2. Use the *Married filing jointly* column of the Tax Table or Section B of the Tax Computation Worksheet to figure your tax.

**Spouse died.** If your spouse died during the year, you are considered married for the whole year and can choose married filing jointly as your filing status. See *Spouse died during the year* under *Marital Status*, earlier, for more information.

If your spouse died in 2015 before filing a 2014 return, you can choose married filing jointly as your filing status on your 2014 return.

**Divorced persons.** If you are divorced under a final decree by the last day of the year, you are considered unmarried for the whole year and you cannot choose married filing jointly as your filing status.

### *Filing a Joint Return*

Both you and your spouse must include all of your income, exemptions, and deductions on your joint return.

**Accounting period.** Both of you must use the same accounting period, but you can use different accounting methods. See *Accounting Periods* and *Accounting Methods* in chapter 1.

**Joint responsibility.** Both of you may be held responsible, jointly and individually, for the tax and any interest or penalty due on your joint return. This means that if one spouse does not pay the tax due, the other may have to. Or, if one spouse does not report the correct tax, both spouses may be responsible for any additional taxes assessed by the IRS. One spouse may be held responsible for all the tax due even if all the income was earned by the other spouse.

You may want to file separately if:

- You believe your spouse is not reporting all of his or her income, or
- You do not want to be responsible for any taxes due if your spouse does not have enough tax withheld or does not pay enough estimated tax.

**Divorced taxpayer.** You may be held jointly and individually responsible for any tax, interest, and penalties due on a joint return filed before your divorce. This responsibility may apply even if your divorce decree states that your former spouse will be responsible for any amounts due on previously filed joint returns.

**Relief from joint responsibility.** In some cases, one spouse may be relieved of joint responsibility for tax, interest, and penalties on a joint return for items of the other spouse that were incorrectly reported on the joint return. You can ask for relief no matter how small the liability.

There are three types of relief available.

1. Innocent spouse relief.
2. Separation of liability (available only to joint filers who are divorced, widowed, legally separated, or have not lived together for the 12 months ending on the date the election for this relief is filed).
3. Equitable relief.

You must file Form 8857, Request for Innocent Spouse Relief, to request relief from joint responsibility. Publication 971, Innocent Spouse Relief, explains these kinds of relief and who may qualify for them.

**Signing a joint return.** For a return to be considered a joint return, both spouses generally must sign the return.

**Spouse died before signing.** If your spouse died before signing the return, the executor or administrator must sign the return for your spouse. If neither you nor anyone else has yet been appointed as executor or administrator, you can sign the return for your spouse and enter "Filing as surviving spouse" in the area where you sign the return.

**Spouse away from home.** If your spouse is away from home, you should prepare the return, sign it, and send it to your spouse to sign so that it can be filed on time.

**Injury or disease prevents signing.** If your spouse cannot sign because of disease or injury and tells you to sign for him or her, you can sign your spouse's name in the proper space on the return followed by the words "By (your name), Husband (or Wife)." Be sure to also sign in the space provided for your signature. Attach a dated statement, signed by you, to the return. The statement should include the form number of the return you are filing, the tax year, and the reason your spouse cannot sign, and should state that your spouse has agreed to your signing for him or her.

**Signing as guardian of spouse.** If you are the guardian of your spouse who is mentally incompetent, you can sign the return for your spouse as guardian.

**Spouse in combat zone.** You can sign a joint return for your spouse if your spouse cannot sign because he or she is serving in a combat zone (such as the Persian Gulf Area, Serbia, Montenegro, Albania, or Afghanistan), even if you do not have a power of attorney or other statement. Attach a signed statement to your return explaining that your spouse is serving in a combat zone. For more information on special tax rules for persons who are serving in a combat zone, or who are in missing status as a result of serving in a combat zone, see Publication 3, Armed Forces' Tax Guide.

**Other reasons spouse cannot sign.** If your spouse cannot sign the joint return for any other reason, you can sign for your spouse only if you are given a valid power of attorney (a legal document giving you permission to act for your spouse). Attach the power of attorney (or a copy of it) to your tax return. You can use Form 2848, Power of Attorney and Declaration of Representative.

**Nonresident alien or dual-status alien.** Generally, a married couple cannot file a joint return if either one is a nonresident alien at any time during the tax year. However, if one spouse was a nonresident alien or dual-status alien who was married to a U.S. citizen or resident alien at the end of the year, the spouses can choose to file a joint return. If you do file a joint return, you and your spouse are both treated as U.S. residents for the entire tax year. See chapter 1 of Publication 519.

## Married Filing Separately

You can choose married filing separately as your filing status if you are married. This filing status may benefit you if you want to be responsible only for your own tax or if it results in less tax than filing a joint return.

If you and your spouse do not agree to file a joint return, you must use this filing status unless you qualify for head of household status, discussed later.

You may be able to choose head of household filing status if you are considered unmarried because you live apart from your spouse and meet certain tests (explained later, under *Head of Household*). This can apply to you even if you are not divorced or legally separated. If you qualify to file as head of household, instead of as married filing separately, your tax may be lower, you may be able to claim the earned income credit and certain other credits, and

your standard deduction will be higher. The head of household filing status allows you to choose the standard deduction even if your spouse chooses to itemize deductions. See *Head of Household*, later, for more information.



You will generally pay more combined tax on separate returns than you would on a joint return for the reasons listed under *Special Rules*, later. However, unless you are required to file separately, you should figure your tax both ways (on a joint return and on separate returns). This way you can make sure you are using the filing status that results in the lowest combined tax. When figuring the combined tax of a married couple, you may want to consider state taxes as well as federal taxes.

**How to file.** If you file a separate return, you generally report only your own income, exemptions, credits, and deductions. You can claim an exemption for your spouse only if your spouse had no gross income, is not filing a return, and was not the dependent of another person.

You can file Form 1040. If your taxable income is less than \$100,000, you may be able to file Form 1040A. Select this filing status by checking the box on line 3 of either form. Enter your spouse's full name and SSN or ITIN in the spaces provided. If your spouse does not have and is not required to have an SSN or ITIN, enter "NRA" in the space for your spouse's SSN. Use the *Married filing separately* column of the Tax Table or Section C of the Tax Computation Worksheet to figure your tax.

### *Special Rules*

If you choose married filing separately as your filing status, the following special rules apply. Because of these special rules, you usually pay more tax on a separate return than if you use another filing status you qualify for.

1. Your tax rate generally is higher than on a joint return.
2. Your exemption amount for figuring the alternative minimum tax is half that allowed on a joint return.
3. You cannot take the credit for child and dependent care expenses in most cases, and the amount you can exclude from income under an employer's dependent care assistance program is limited to \$2,500 (instead of \$5,000). However, if you are legally separated or living apart from your spouse, you may be able to file a separate return and still take the credit. For more information about these expenses, the credit, and the exclusion, see chapter 32.
4. You cannot take the earned income credit.
5. You cannot take the exclusion or credit for adoption expenses in most cases.
6. You cannot take the education credits (the American opportunity credit and lifetime learning credit) or the deduction for student loan interest.
7. You cannot exclude any interest income from qualified U.S. savings bonds you used for higher education expenses.
8. If you lived with your spouse at any time during the tax year:
  - a. You cannot claim the credit for the elderly or the disabled, and



- b. You must include in income a greater percentage (up to 85%) of any social security or equivalent railroad retirement benefits you received.
9. The following credits and deductions are reduced at income levels half those for a joint return:
  - a. The child tax credit,
  - b. The retirement savings contributions credit,
  - c. The deduction for personal exemptions, and
  - d. Itemized deductions.
10. Your capital loss deduction limit is \$1,500 (instead of \$3,000 on a joint return).
11. If your spouse itemizes deductions, you cannot claim the standard deduction. If you can claim the standard deduction, your basic standard deduction is half the amount allowed on a joint return.



At the time this publication was prepared for printing, Congress was considering legislation that would extend the tuition and fees deduction, which expired at the end of 2013. Even if it is extended, you cannot take the deduction if your filing status is married filing separately. To see if the legislation was enacted, go to [www.irs.gov/pub17](http://www.irs.gov/pub17).

**Adjusted gross income (AGI) limits.** If your AGI on a separate return is lower than it would have been on a joint return, you may be able to deduct a larger amount for certain deductions that are limited by AGI, such as medical expenses.

**Individual retirement arrangements (IRAs).** You may not be able to deduct all or part of your contributions to a traditional IRA if you or your spouse were covered by an employee retirement plan at work during the year. Your deduction is reduced or eliminated if your income is more than a certain amount. This amount is much lower for married individuals who file separately and lived together at any time during the year. For more information, see *How Much Can You Deduct* in chapter 17.

**Rental activity losses.** If you actively participated in a passive rental real estate activity that produced a loss, you generally can deduct the loss from your nonpassive income, up to \$25,000. This is called a special allowance. However, married persons filing separate returns who lived together at any time during the year cannot claim this special allowance. Married persons filing separate returns who lived apart at all times during the year are each allowed a \$12,500 maximum special allowance for losses from passive real estate activities. See *Limits on Rental Losses* in chapter 9.

**Community property states.** If you live in Arizona, California, Idaho, Louisiana, Nevada, New Mexico, Texas, Washington, or Wisconsin and file separately, your income may be considered separate income or community income for income tax purposes. See Publication 555.

### **Joint Return After Separate Returns**

You can change your filing status from a separate return to a joint return by filing an amended return using Form 1040X.

You generally can change to a joint return any time within 3 years from the due date of the separate return or returns. This does not include any extensions. A separate return includes a return filed by you or your spouse claiming married filing separately, single, or head of household filing status.

### **Separate Returns After Joint Return**

Once you file a joint return, you cannot choose to file separate returns for that year after the due date of the return.

**Exception.** A personal representative for a decedent can change from a joint return elected by the surviving spouse to a separate return for the decedent. The personal representative has 1 year from the due date of the return (including extensions) to make the change. See Publication 559, *Survivors, Executors, and Administrators*, for more information on filing a return for a decedent.

## Head of Household

You may be able to file as head of household if you meet all the following requirements.

1. You are unmarried or “considered unmarried” on the last day of the year. See *Marital Status*, earlier, and *Considered Unmarried*, later.
2. You paid more than half the cost of keeping up a home for the year.
3. A qualifying person lived with you in the home for more than half the year (except for temporary absences, such as school). However, if the qualifying person is your dependent parent, he or she does not have to live with you. See *Special rule for parent*, later, under *Qualifying Person*.



If you qualify to file as head of household, your tax rate usually will be lower than the rates for single or married filing separately. You will also receive a higher standard deduction than if you file as single or married filing separately.

**Kidnapped child.** You may be eligible to file as head of household even if the child who is your qualifying person has been kidnapped. For more information, see Publication 501.

**How to file.** If you file as head of household, you can use Form 1040. If your taxable income is less than \$100,000, you may be able to file Form 1040A. Indicate your choice of this filing status by checking the box on line 4 of either form. Use the *Head of a household* column of the Tax Table or Section D of the Tax Computation Worksheet to figure your tax.

## Considered Unmarried

To qualify for head of household status, you must be either unmarried or considered unmarried on the last day of the year. You are considered unmarried on the last day of the tax year if you meet all the following tests.

1. You file a separate return. A separate return includes a return claiming married filing separately, single, or head of household filing status.
2. You paid more than half the cost of keeping up your home for the tax year.
3. Your spouse did not live in your home during the last 6 months of the tax year. Your spouse is considered to live in your home even if he or she is temporarily absent due to special circumstances. See *Temporary absences*, under *Qualifying Person*, later.
4. Your home was the main home of your child, stepchild, or foster child for more than half the year. (See *Home of qualifying person*, under *Qualifying Person*, later, for rules applying to a child's birth, death, or temporary absence during the year.)



5. You must be able to claim an exemption for the child. However, you meet this test if you cannot claim the exemption only because the noncustodial parent can claim the child using the rules described in Children of divorced or separated parents (or parents who live apart) under Qualifying Child in chapter 3, or referred to in Support Test for Children of Divorced or Separated Parents (or Parents Who Live Apart) under Qualifying Relative in chapter 3. The general rules for claiming an exemption for a dependent are explained under Exemptions for Dependents in chapter 3.



If you were considered married for part of the year and lived in a community property state (listed earlier under Married Filing Separately), special rules may apply in determining your income and expenses. See Publication 555 for more information.

**Nonresident alien spouse.** You are considered unmarried for head of household purposes if your spouse was a nonresident alien at any time during the year and you do not choose to treat your nonresident spouse as a resident alien. However, your spouse is not a qualifying person for head of household purposes. You must have another qualifying person and meet the other tests to be eligible to file as a head of household.

**Choice to treat spouse as resident.** You are considered married if you choose to treat your spouse as a resident alien. See Publication 519.

### ***Keeping Up a Home***

To qualify for head of household status, you must pay more than half of the cost of keeping up a home for the year. You can determine whether you paid more than half of the cost of keeping up a home by using Worksheet 2-1.

#### **Worksheet 2-1. Cost of Keeping Up a Home**

	<b>Amount You Paid</b>	<b>Total Cost</b>
Property taxes	\$	\$
Mortgage interest expense		
Rent		
Utility charges		
Repairs/maintenance		
Property insurance		
Food eaten in the home		
Other household expenses		
<b>Totals</b>	\$	\$
<b>Minus total amount you paid</b>		()
<b>Amount others paid</b>		\$

If the total amount you paid is more than the amount others paid, you meet the requirement of paying more than half the cost of keeping up the home.

**Costs you include.** Include in the cost of keeping up a home expenses such as rent, mortgage interest, real estate taxes, insurance on the home, repairs, utilities, and food eaten in the home.

If you used payments you received under Temporary Assistance for Needy Families (TANF) or other public assistance programs to pay part of the cost of keeping up your home, you cannot count them as money you paid. However, you must include them in the total cost of keeping up your home to figure if you paid over half the cost.

**Costs you do not include.** Do not include the costs of clothing, education, medical treatment, vacations, life insurance, or transportation. Also, do not include the rental value of a home you own or the value of your services or those of a member of your household.

**Qualifying Person**

See Table 2-1 to see who is a qualifying person. Any person not described in Table 2-1 is not a qualifying person.

**Table 2-1. Who Is a Qualifying Person Qualifying You To File as Head of Household?<sup>1</sup>**

**Caution.** See the text of this chapter for the other requirements you must meet to claim head of household filing status.

IF the person is your . . .	AND . . .	THEN that person is . . .
qualifying child (such as a son, daughter, or grandchild who lived with you more than half the year and meets certain other tests) <sup>2</sup>	he or she is single	a qualifying person, whether or not you can claim an exemption for the person.
	he or she is married <b>and</b> you can claim an exemption for him or her	a qualifying person.
	he or she is married <b>and</b> you cannot claim an exemption for him or her	not a qualifying person. <sup>3</sup>
qualifying relative <sup>4</sup> who is your father or mother	you can claim an exemption for him or her <sup>5</sup>	a qualifying person. <sup>6</sup>
	you cannot claim an exemption for him or her	not a qualifying person.
qualifying relative <sup>4</sup> other than your father or mother (such as a grandparent, brother, or sister who meets certain tests)	he or she lived with you more than half the year, <b>and</b> he or she is related to you in one of the ways listed under <i>Relatives who do not have to live with you</i> in chapter 3 <b>and</b> you can claim an exemption for him or her <sup>5</sup>	a qualifying person.
	he or she did not live with you more than half the year	not a qualifying person.
	he or she is not related to you in one of the ways listed under <i>Relatives who do not have to live with you</i> in chapter 3 <b>and</b> is your qualifying relative only because he or she lived with you all year as a member of your household	not a qualifying person.
	you cannot claim an exemption for him or her	not a qualifying person.

<sup>1</sup>A person cannot qualify more than one taxpayer to use the head of household filing status for the year.

<sup>2</sup>The term “qualifying child” is defined in chapter 3. **Note.** If you are a noncustodial parent, the term “qualifying child” for head of household filing status does not include a child who is your qualifying child for exemption purposes only because of the rules described under *Children of divorced or separated parents (or parents who live apart)* under *Qualifying Child* in chapter 3. If you are the custodial parent and those rules apply, the child generally is your qualifying child for head of household filing status even though the child is not a qualifying child for whom you can claim an exemption.

<sup>3</sup>This person is a qualifying person if the only reason you cannot claim the exemption is that you can be claimed as a dependent on someone else's return.

<sup>4</sup>The term “*qualifying relative*” is defined in chapter 3.

<sup>5</sup>If you can claim an exemption for a person only because of a multiple support agreement, that person is not a qualifying person. See *Multiple Support Agreement* in chapter 3.

<sup>6</sup>See *Special rule for parent*.

**Example 1—child.**

Your unmarried son lived with you all year and was 18 years old at the end of the year. He did not provide more than half of his own support and does not meet the tests to be a qualifying child of anyone else. As a result, he is your qualifying child (see *Qualifying Child* in chapter 3) and, because he is single, your qualifying person for you to claim head of household filing status.

**Example 2—child who is not qualifying person.**

The facts are the same as in *Example 1* except your son was 25 years old at the end of the year and his gross income was \$5,000. Because he does not meet the age test (explained under *Qualifying Child* in chapter 3), your son is not your qualifying child. Because he does not meet the gross income test (explained later under *Qualifying Relative* in chapter 3), he is not your qualifying relative. As a result, he is not your qualifying person for head of household purposes.

**Example 3—girlfriend.**

Your girlfriend lived with you all year. Even though she may be your qualifying relative if the gross income and support tests (explained in chapter 3) are met, she is not your qualifying person for head of household purposes because she is not related to you in one of the ways listed under *Relatives who do not have to live with you* in chapter 3. See Table 2-1.

**Example 4—girlfriend's child.**

The facts are the same as in *Example 3* except your girlfriend's 10-year-old son also lived with you all year. He is not your qualifying child and, because he is your girlfriend's qualifying child, he is not your qualifying relative (see *Not a Qualifying Child Test* in chapter 3). As a result, he is not your qualifying person for head of household purposes.

**Home of qualifying person.** Generally, the qualifying person must live with you for more than half of the year. ***Special rule for parent.*** If your qualifying person is your father or mother, you may be eligible to file as head of household even if your father or mother does not live with you. However, you must be able to claim an exemption for your father or mother. Also, you must pay more than half the cost of keeping up a home that was the main home for the entire year for your father or mother.

If you pay more than half the cost of keeping your parent in a rest home or home for the elderly, that counts as paying more than half the cost of keeping up your parent's main home.

***Death or birth.*** You may be eligible to file as head of household even if the individual who qualifies you for this filing status is born or dies during the year. If the individual is your qualifying child, the child must have lived with you for more than half the part of the year he or she was alive. If the individual is anyone else, see Publication 501.

***Temporary absences.*** You and your qualifying person are considered to live together even if one or both of you are temporarily absent from your home due to special circumstances such as illness, education, business, vacation, or military service. It must be reasonable to assume the absent person will return to the home after the temporary absence. You must continue to keep up the home during the absence.

**Qualifying Widow(er) With Dependent Child**

If your spouse died in 2014, you can use married filing jointly as your filing status for 2014 if you otherwise qualify to use that status. The year of death is the last year for which you can file jointly with your deceased spouse. See *Married Filing Jointly*, earlier.

You may be eligible to use qualifying widow(er) with dependent child as your filing status for 2 years following the year your spouse died. For example, if your spouse died in 2013, and you have not remarried, you may be able to use this filing status for 2014 and 2015.

This filing status entitles you to use joint return tax rates and the highest standard deduction amount (if you do not itemize deductions). It does not entitle you to file a joint return.

**How to file.** If you file as qualifying widow(er) with dependent child, you can use Form 1040. If you also have taxable income of less than \$100,000 and meet certain other conditions, you may be able to file Form 1040A. Check the box on line 5 of either form. Use the *Married filing jointly* column of the Tax Table or Section B of the Tax Computation Worksheet to figure your tax.

**Eligibility rules.** You are eligible to file your 2014 return as a qualifying widow(er) with dependent child if you meet all of the following tests.

- You were entitled to file a joint return with your spouse for the year your spouse died. It does not matter whether you actually filed a joint return.
- Your spouse died in 2012 or 2013 and you did not remarry before the end of 2014.
- You have a child or stepchild for whom you can claim an exemption. This does not include a foster child.
- This child lived in your home all year, except for temporary absences. See *Temporary absences*, earlier, under *Head of Household*. There are also exceptions, described later, for a child who was born or died during the year and for a kidnapped child.
- You paid more than half the cost of keeping up a home for the year. See *Keeping Up a Home*, earlier, under *Head of Household*.

**Example.**

John's wife died in 2012. John has not remarried. During 2013 and 2014, he continued to keep up a home for himself and his child, who lives with him and for whom he can claim an exemption. For 2012 he was entitled to file a joint return for himself and his deceased wife. For 2013 and 2014, he can file as qualifying widower with a dependent child. After 2014 he can file as head of household if he qualifies.

**Death or birth.** You may be eligible to file as a qualifying widow(er) with dependent child if the child who qualifies you for this filing status is born or dies during the year. You must have provided more than half of the cost of keeping up a home that was the child's main home during the entire part of the year he or she was alive.

**Kidnapped child.** You may be eligible to file as a qualifying widow(er) with dependent child even if the child who qualifies you for this filing status has been kidnapped. See Publication 501.



As mentioned earlier, this filing status is available for only 2 years following the year your spouse died.

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