

# *Filing Status*

## *What is your correct filing status?*

There are five filing status identified by the Internal Revenue Service.

1. Single
2. Married filing jointly.
3. Married filing separately.
4. Head of household.
5. Qualifying widow(er) with dependent child.

A **single** taxpayer is unmarried, never married, legally separated, according to state law, under a decree of divorce or separate maintenance, or taxpayer's spouse died before the first day of the tax year and taxpayer did not remarry.

A **married filing joint** means only a legal union between a man and a woman as husband and wife, even if state law allows for same sex marriages. A taxpayer can file a married filing joint return if they were married at the end of the year even if they did not live together, taxpayer's spouse died during the tax year and the taxpayer did not remarry, Taxpayer was married at the end of 2007, and spouse died in 2008, The taxpayer lived with a person in a common law marriage recognized in the state where they live or in the state where the common law marriage began.

Married taxpayers can file a married filing joint return if both spouses agree, otherwise married filing separately is the correct filing status. The only time a married couple could file as single and head of household is if the requirements to be "considered unmarried" exist. They are legally separated, according to state law, under a formal decree of divorce or legal separate maintenance.

**Married filing separately** means the taxpayer was married at the end of 2008 and do not wish to file a joint return. Generally, a taxpayer will pay more tax by filing MFS. If the taxpayer or spouse elects to file married filing separate, then the spouse or taxpayer must file the same status.

The **Head of Household** filing status applied to unmarried or legally separated according to state law under a decree or divorce or separate maintenance and who provided a home for a qualified individual. A qualified individual would be the same as a qualifying child or qualifying relative. Keep in mind, Head of Household is no longer available to taxpayers who maintain homes for "adult" children who are not dependents.

The Qualifying Widow(er) must meet all of the following requirements:

\*Spouse died in previous two tax years and widow(er) did not remarry. \*Taxpayer has a qualified child that can be claimed as a dependent. Foster children do not qualify. \*The child lived in the home for the entire tax year. Temporary absence such as school, vacations and medical care are not considered away from home. \*Taxpayer paid over half the cost of keeping up a home. \*Taxpayer filed a joint return with deceased spouse in the year of death and could have filed a joint return for tax year.

In year of death, taxpayer would file a joint return.