



Filing Status

interview tips

Probe/Action: Ask the taxpayer:

step 1	Were you married on December 31 of the tax year? (Answer yes if state common law rules were met; or if your spouse died during the year and you did not remarry by the end of the year; answer no for individuals who have entered into a registered domestic partnership, civil union, or other similar relationship that is not called a marriage under state (or foreign) law.)	If YES, go to Step 2. If NO, go to Step 4.
step 2	Do you and your spouse wish to file a joint return?	If YES, STOP. Your filing status is married filing jointly . If NO, go to Step 3. ²
step 3	Do all the following apply? <ul style="list-style-type: none"> ■ You file a separate return from your spouse ■ You paid more than half the cost of keeping up your home for the year¹ ■ Your spouse did not live in your home during the last 6 months of the tax year³ ■ Your home was the main home of your child, stepchild, or foster child for more than half the year (a grandchild does not meet this test) ■ You claim an exemption for the child (unless the noncustodial parent claims the child under rules for divorced or separated parents or parents who live apart) 	If YES, STOP. You are considered unmarried and your filing status is head of household . If NO, STOP. Your filing status is married filing separately ⁵ .
step 4	Did your spouse die in 2013 or 2014?	If YES, go to Step 5. If NO, go to Step 6.
step 5	Do all the following apply? <ul style="list-style-type: none"> ■ You were entitled to file a joint return with your spouse for the year your spouse died ■ You did not remarry before the end of this tax year ■ You have a child or stepchild for whom you can claim an exemption and who lived with you all year, except for temporary absences. Do not include a grandchild or foster child. ■ You paid more than half the cost of keeping up the home for the year¹ 	If YES, STOP. Your filing status is qualifying widow(er) with dependent child . If NO, go to Step 6.
step 6	Do all the following apply? <ul style="list-style-type: none"> ■ You paid more than half the cost of keeping up the home for the year¹ ■ A "qualifying person," as defined on page B-3, lived with you in your home for more than 1/2 the year⁴ 	If YES, STOP. Your filing status is head of household . ⁴ If NO, STOP. Your filing status is single .

Footnotes

¹ Include in the cost of upkeep expenses such as rent, mortgage interest, real estate taxes, insurance on the home, repairs, utilities and food eaten in the home. See "Cost of Keeping Up a Home" worksheet on page B-4.

• Payments received under TANF or other public assistance programs used to pay the cost of keeping up the home cannot be counted as money you paid. These payments must be included in the total cost of keeping up the home to figure if you paid over 1/2 the cost.

• Amounts paid out of funds received from SSA in the child's or qualifying person's name or funds received as government assistance are considered to be paid by others, not by you.

² 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 (use the table on page B-3) and meet the other tests to be eligible to file as a head of household.

³ Your spouse is considered to live in your home even if he or she is temporarily absent due to illness, education, business, vacation or military service.

⁴ You cannot use head of household filing status based on any person who is your dependent only because he or she lived with you for the entire year (for example, a companion or a friend).

⁵ If filing a MFS return in a Community Property state, allocate income and expense according to state law. May be treated as out of scope.