

Fact Sheet

Module 5: Filing Status

The filing status determines the rate at which income is taxed. There are five filing statuses:

- single
- married filing jointly
- married filing separately
- head of household
- qualifying surviving spouse

Some taxpayers are eligible to use more than one filing status. Usually, the taxpayer will choose the filing status with the lowest tax rates.

Single filing status—If, on the last day of the year, you are unmarried or legally separated from your spouse under a divorce or separate maintenance decree and you do not qualify for another filing status.

Married Filing Jointly filing status—You are married and both you and your spouse agree to file a joint return. (On a joint return, you report your combined income and deduct your combined allowable expenses.)

Married Filing Separately filing status—You must be 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 a joint return. If you and your spouse do not agree to file a joint return, you may have to use this filing status.

Head of Household filing status—You must meet the following requirements: 1. You are unmarried or considered unmarried on the last day of the year. 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 temporary absences, such as school). However, your dependent parent does not have to live with you.

Qualifying Surviving Spouse status—You may be eligible to use qualifying surviving spouse as your filing status for two years following the year of death of your spouse. For example, if your spouse died in the previous year, and you have not remarried, you may be able to use this filing status for the next two years. This filing status entitles you to use joint return tax rates and the highest standard deduction amount (if you do not itemize deductions). This status does not entitle you to file a joint return.