

## IRS TAX TIP 2001-23

### WHAT IS YOUR FILING STATUS?

WASHINGTON -- Your filing status on your tax return is a category that identifies you, based on your marital and family situation. It is an important factor in determining whether you must file a return, the amount of your standard deduction and your correct amount of tax. If more than one filing status applies to you, you may choose the one that will give you the lowest tax, according to the IRS.

There are five possible filing statuses: Single, Married Filing Jointly, Married Filing Separately, Head of Household and Qualifying Widow(er) with Dependent Child. Your marital status on the last day of the year determines your status for the entire year.

If you are unmarried or divorced or legally separated according to your state law, your filing status is single.

If you are married, you and your spouse may file a joint return or separate returns. If your spouse died during the year and you have not re-married, you may still file a joint return with that spouse for the year of death.

Generally, to qualify for head of household status, you must be unmarried and have provided more than half the cost of keeping up a home that was the main home for yourself and a qualifying relative for more than half the year. You may also qualify if you are married but did not live with your spouse at any time during the last six months of the tax year and you provided more than half the cost of keeping up a home for you and your dependent child for more than half the year.

If your spouse died during 1998 or 1999, you may be able to file as a qualifying widow or widower. To do this you must meet all four of the following tests:

1. You were entitled to file a joint return with your spouse in the year of death,
2. You did not remarry before the end of 2000,
3. You have a child, stepchild, adopted child or foster child who qualifies as your dependent for the year; and
4. You paid more than half the cost of keeping up your home, which was the main home of that child, for the whole year.

You can find more detailed information on each filing status in Publication 501, "Exemptions, Standard Deduction, and Filing Information," or through using the interactive Tax Trails feature on the IRS Web site at [www.irs.gov](http://www.irs.gov). You may download publications and forms from this site or order them by calling 1-800-829-3676.