



DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
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OFFICE OF THE CHIEF COUNSEL

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The Honorable Amy Klobuchar
United States Senator
1200 Washington Avenue South, Suite 250
Minneapolis, MN 55415

Attention:

Dear Senator Klobuchar:

I am responding to your inquiry dated April 15, 2014, on behalf of your constituent, . asked for an additional tax bracket for widows and widowers so they do not have to pay more tax after a spouse's death.

A widow's filing status is married for the tax year in which her spouse died. However, under current law, a widow's filing status is unmarried for the tax years after the tax year in which her spouse died, unless she qualifies for another filing status that results in a smaller tax liability.

A widow who provides more than one-half the cost of maintaining a home may be eligible to use qualifying widow with dependent child as her filing status for 2 years following the year her spouse died, if she can claim a dependency deduction for a child or stepchild who lived in her home all year.

In addition, an unmarried taxpayer who furnishes more than one-half of the cost of maintaining a home may be able to file as head of household if, in certain cases, a qualifying child or other individual (if the taxpayer can claim that other person as a dependent) lived in that home for more than one-half the year.

Otherwise, widows must file as single, unless the Congress changes the law to provide the relief requested.

I hope this information is helpful. If you have additional questions, please call me or
at .

Sincerely,

Michael J. Montemurro
Chief, Branch 4,
Office of Associate Chief Counsel
(Income Tax and Accounting)