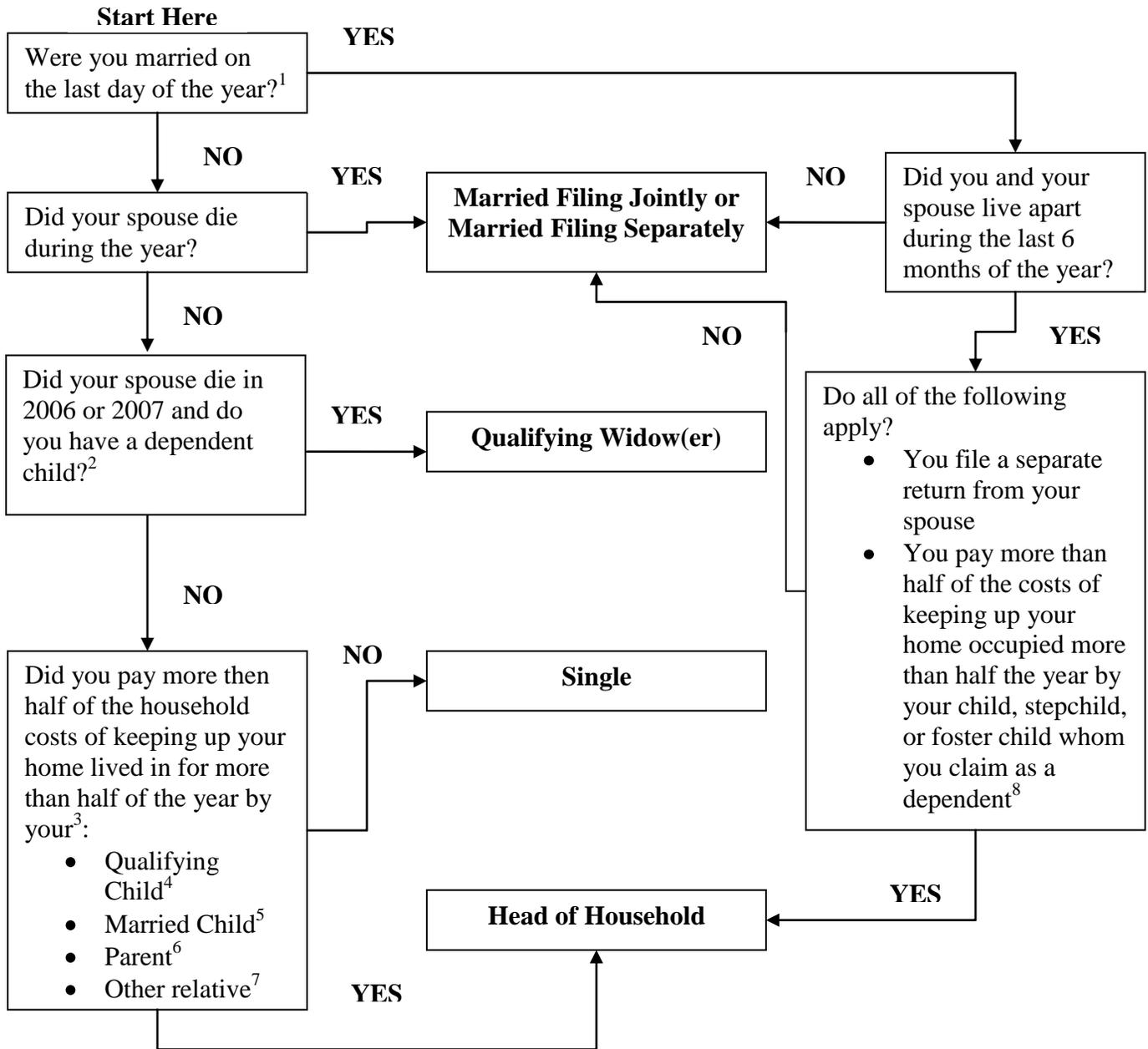


Choosing the Correct Filing Status



1. Your filing status is single if, on the last day of the year you were legally separated from your spouse under a divorce or separate maintenance decree and do not qualify for another filing status.
2. If you paid over half of the household costs for your child, you can file as Qualifying Widow(er) for 2 years after the death of your spouse. Your child or stepchild (foster child is not included) must be your dependent and that child must have lived with you all year. You must have been entitled to file Married Filing Jointly (even if you didn't) in the year of spouse's death. If you meet the qualifications for Qualifying Widow(er) and for Head of Household you must use Qualifying Widow(er) because Qualifying Widow(er) is more beneficial.
3. See Publication 17, *Filing Status*, for rules applying to birth, death, or temporary absence during the year. Military deployment/TDY is a temporary absence and he or she is considered to have lived in your home.
4. See the [Exemptions page](#) for a definition of a qualifying child.
5. A married child includes grandchild, stepchild, or adopted child, but the child is not a qualifying person unless you can claim an exemption for the child. If you could claim an exemption for the child, except that the child's other parents claims the exemption under the special rules for a noncustodial parent, then the child is a qualifying person.
6. A parent does not have to live with you if you paid more than half the cost of keeping up his or her main home for the entire year, but you must be able to claim an exemption for the parent.
7. Other relatives include grandparent, brother, sister, stepbrother, stepsister, half brother, half sister, stepmother, stepfather, mother-in-law, father-in-law, brother-in-law, sister-in-law, son-in-law, daughter-in-law and, if related by blood, uncle, aunt, nephew, or niece. You must be able to claim an exemption for any of these individuals.
8. Or child's other parent claims him or her under rules for children of divorced or separated parents.