

Eight Facts: About Filing Status



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Everyone who files a federal tax return must determine which filing status applies to them. It's important you choose your correct filing status as it determines your standard deduction, the amount of tax you owe and ultimately, any refund owed to you.

Here are eight facts about the five filing status options the IRS wants you to know in order to choose the correct filing status for your situation.

1. Your marital status on the last day of the year determines your marital status for the entire year.
2. If more than one filing status applies to you, choose the one that gives you the lowest tax obligation.
3. Single filing status generally applies to anyone who is unmarried, divorced or legally separated according to state law.
4. A married couple may file a joint return together. The couple's filing status would be Married Filing Jointly.
5. If your spouse died during the year and you did not remarry during 2009, you may still file a joint return with that spouse for the year of death, provided the joint return election is not revoked by a personal representative for the deceased spouse.

6. A married couple may elect to file their returns separately. Each person's filing status would generally be Married Filing Separately.
7. Head of Household generally applies to taxpayers who are unmarried. You must also have paid more than half the cost of maintaining a home for you and a qualifying person to qualify for this filing status.
8. You may be able to choose Qualifying Widow(er) with Dependent Child as your filing status if your spouse died during 2007 or 2008, you have a dependent child and you meet certain other conditions.

There's much more information about determining your filing status in Publication 501, Exemptions, Standard Deduction, and Filing Information. Publication 501 is available on IRS.gov or by calling 800-TAX-FORM (800-829-3676).

Link:

- Publication 501, Exemptions, Standard Deduction, and Filing Information ([PDF 196K](#))

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