

Determining the Correct Tax Filing Status:

Using the correct filing status is very important when you file your tax return. You need to use the right status because it affects how much you pay in taxes. It may even affect whether you must file a tax return.

When choosing a filing status, keep in mind that your marital status on Dec. 31 is your status for the whole year. If more than one filing status applies to you, choose the one that will result in the lowest tax.

According to the IRS, "For federal tax purposes, individuals of the same sex are considered married if they were lawfully married in a state (or foreign country) whose laws authorize the marriage of two individuals of the same sex, even if the state (or foreign country) in which they now live does not recognize same-sex marriage. The term "spouse" includes an individual married to a person of the same sex if the couple is lawfully married under state (or foreign) law. However, individuals who have entered into a registered domestic partnership, civil union, or other similar relationship that is not considered a marriage under state (or foreign) law are not considered married for federal tax purposes."

Here is a list of the five filing statuses to help you choose:

1. **Single.** This status normally applies if you aren't married or are divorced or legally separated under state law.
2. **Married Filing Jointly.** A married couple can file one tax return together. If your spouse died in 2015, you usually can still file a joint return for that year.
3. **Married Filing Separately.** A married couple can choose to file two separate tax returns instead of one joint return. This status may be to your benefit if it results in less tax. You can also use it if you want to be responsible only for your own tax.
4. **Head of Household.** This status normally applies if you are not married. You must meet **ALL** the following requirements:
 - You are unmarried or "considered unmarried" on the last day of the year; **and**
 - You paid more than half the cost of keeping up a home for the year; **and**
 - A "qualifying person" lived with you in the home for more than half the year (except for temporary absences, such as school). However, if the "qualifying person" is your dependent parent, he or she does not have to live with you.
5. **Qualifying Widow(er) with Dependent Child.** You may be eligible to use qualifying widow(er) **with** dependent child as your filing status for 2 years following the year your spouse died. For example, if your spouse died in 2017 and you have not remarried, you may be able to use this filing status for 2018 and 2019. This filing status entitles you to use joint return tax rates and the highest standard deduction (\$12,400 for 2018) amount (if you do not itemize deductions). This status does not entitle you to file a joint return. *If your spouse died during the current tax year, you can use **married filing jointly** as your filing status for this year if you otherwise qualify to use that status. The year of death is the last year for which you can file jointly with your deceased spouse.

For more information about filing status see Publication 501, Exemptions, Standard Deduction, and Filing Information available at <http://www.irs.gov>.

Unique Situations and Exceptions

Joint Return Filers Who Are No Longer Married

When a student, or parents of a dependent student, filed a joint return and have separated, divorced, married someone else, or been widowed, the student must submit the following:

- A transcript obtained from the IRS or other relevant tax authority that lists 2024 tax account information of the tax filer(s); **or**
- A copy of the income tax return and the applicable schedules that were filed with the IRS or other relevant tax authority that lists 2024 tax account information of the tax filer(s); **and**
- A copy of IRS Form W-2 for each source of 2024 employment income received or an equivalent document.