

Subject 103

Which Filing Status

Your marital status on the last day of the year is your filing status for the entire year.

If you were unmarried, divorced, or legally separated from your spouse under a separate maintenance decree, use **Filing Status 1 (Single)**.

To use **Filing Status 3 (Head of Household)**, you must have been unmarried and have provided more than half the cost of keeping up a home that was the principal home for yourself and a relative for more than six (6) months of the year.

If you were legally married, but did not live with your spouse at any time during the last six (6) months of the tax year and provided more than half the cost of keeping a home for a relative for more than six (6) months you also qualify for **Filing Status 3 (Head of Household)**.

If you are married, you and your spouse may file a joint return, separately on the same return, or separately on different returns.

Filing Status 2 (Joint) requires the total income of both spouses to be added together and placed in Column A. If you file a joint federal tax return you are not required to file a joint state tax return. You may file Status 2, 4, or 5. (For those taxpayers who one spouse owes a state agency, filing Status 5 is recommended so the taxpayer who is not liable can avoid having his or her refund applied to the debt.)

Filing Status 4 (Married Filing Separately on the Same Return) requires the primary taxpayer's income to be entered in Column A and the spouse's income to be entered in Column B.

Choose Filing Status 5 (Married Filing Separate Returns) to file a separate return from your spouse. Enter your income in Column A.

You may choose **Filing Status 6 (Qualifying Widow or Widower)** if your spouse died during 2020 or 2021 and you meet all the following requirements:

1. You were entitled to file a joint return with your spouse in the year he or she died. It does not matter whether you filed a joint return;
2. You did not remarry before the end of 2022;
3. You have a child, stepchild, adopted child, or foster child who qualified as your dependent for the year; and
4. You paid more than half the cost of keeping up your home, which was the principal home of that child, for the whole year.

If your spouse died in 2022, you may still file a joint return. The year of death is the last year you will be allowed to file a joint return with your spouse. You may then file as qualifying widow or widower for the next two (2) years if you continue to meet all the requirements.