

Determining Your Filing Status

Your federal tax filing status is based on your marital and family situation. It is an important factor in determining whether you must file a return, your standard deduction and your correct amount of tax.

Your marital status on the last day of the year determines your status for the entire year. If more than one filing status applies to you, you may choose the one that gives you the lowest tax obligation.

There are five filing status options:

1. **Single.** Generally, if you are unmarried, divorced or legally separated according to your state law, your filing status is Single.
2. **Married Filing Jointly.** If you are married, you and your spouse may file a joint return. If your spouse died during the year and you did not remarry, you may still file a joint return with that spouse for the year of death.
3. **Married Filing Separately.** Married taxpayers may elect to file separate returns.
4. **Head of Household.** You must be unmarried and paid more than half the cost of maintaining a home for you and a qualifying person.
5. **Qualifying Widow (or Widower) with Dependent Child.** For example, if your spouse died during 2004 or 2005, you have a qualifying child and meet certain other conditions; you may be able to choose this filing status for 2006.