Unsure of What Filing Status to use When Filing Taxes?

Single
Married Filing Jointly
Married Filing Separately
Head of Household
Qualifying Widow(er)

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Wisconsin Judicare’s Low-Income Taxpayer Clinic (LITC) is not the IRS and completely independent of and not associated with the federal government.

Wisconsin Judicare’s LITC does not do current year tax preparation.

Updated October 2012

Wisconsin Judicare, Inc.
This important information is brought to you by:
Judicare’s Low-Income Taxpayer Clinic.
SINGLE
Your filing status is single if on the last day of the year, you are unmarried or legally separated from your spouse under a divorce or separate maintenance decree, or your marriage was annulled, and you do not qualify for another filing status.

Widow(er) Your filing status may be single if you were widowed before January 1, 2012, and did not remarry before the end of 2012. However, you might be able to use another filing status that will give you a lower tax. See Head of Household and Qualifying Widow(er) With Dependent Children to see if you qualify.

File IRS form 1040EZ, 1040A, or 1040 To file a 1040EZ you must fit certain requirements, see www.irs.gov for more information

MARRIED FILING JOINTLY
You can choose married filing jointly as your filing status if you are married and both you and your spouse agree to file a joint return, or your spouse died during the year. On a joint return, you report your combined income and deduct your combined allowable expenses. You can file a joint return even if one of you had no income or deductions.

File IRS form 1040EZ, 1040A, or 1040 To file a 1040EZ you must fit certain requirements, see www.irs.gov for more information

Relatives who do not have to live with you- A person related to you in any of the following ways does not have to live with you all year as a member of your household to meet this test.
- Your child, stepchild, foster child, or descendant of any of them (for example, your grandchild). A legally adopted child is considered your child.
- Your brother, sister, half brother, half sister, stepbrother, or stepsister.
- Your father, mother, grandparent, or other direct ancestor, but not foster parent.
- Your stepfather or stepmother.
- A son or daughter of your brother or sister.
- A brother or sister of your father or mother.

If these relationships were established by marriage and have not ended in divorce.

QUALIFYING WIDOW(ER) WITH DEPENDENT CHILD
If your spouse died in 2012, you can use married filing jointly as your filing status for 2012 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.

You may be eligible to use qualifying widow(er) with dependent child as you filing status for 2 years following the year your spouse died.

This filing status entitles you to use joint return tax rates and the highest standard deduction amount (if you do not itemize deductions). This status does not entitle you to file a joint return.

File IRS form 1040A or 1040
MARRIED FILING SEPARATELY
You can choose married filing separately as your filing status only if you are married on December 31st. This filing status may benefit you if you want to be responsible only for you own tax or if it results in less tax than filing a joint return. Unless you are required to file separately, you should figure your tax both ways. In Wisconsin, you are better off filing jointly if possible.

File IRS form 1040A or 1040

HEAD OF HOUSEHOLD
You may be able to file as head of household if you meet all the following requirements:

1. You are unmarried or “considered unmarried” on the last day of the year. (You file a separate return, paid more than half the cost of maintaining your home; your spouse did not live in the home the last 6 months of the tax year; and your home was the main home of your child, step-child or foster child for more than half a year.)

2. You paid more than half the cost of keeping up your home for the year.

3. A “qualifying person” lived with you in the home for more than half the year (except temporary absences, such as school). However, if the “qualifying person” is your dependent parent, he or she does not have to live with you.

If you qualify to file as head of household, your tax rate will usually be lower than the rates for single or married filing separately.

File IRS form 1040A or 1040
<table>
<thead>
<tr>
<th>Qualifying Person</th>
<th>AND...</th>
<th>THEN that person is...</th>
</tr>
</thead>
<tbody>
<tr>
<td>Qualifying child (such as son, daughter, or grandchild who lived with you more than half the year and meets certain other tests)</td>
<td>He or she is single</td>
<td>A qualifying person, whether or not you can you can claim an exemption for the person.</td>
</tr>
<tr>
<td></td>
<td>He or she is married <strong>and</strong> you can claim an exemption for him or her</td>
<td>A qualifying person.</td>
</tr>
<tr>
<td></td>
<td>He or she is married <strong>and</strong> you cannot claim an exemption for him or her</td>
<td>Not a qualifying person.</td>
</tr>
<tr>
<td>Qualifying relative who is your father or mother</td>
<td>You can claim an exemption for him or her</td>
<td>A qualifying person.</td>
</tr>
<tr>
<td></td>
<td>You cannot claim an exemption for him or her</td>
<td>Not a qualifying person.</td>
</tr>
<tr>
<td>Qualifying relative other than your father or mother</td>
<td>He or she lived with you more than half the year, <strong>AND</strong> he or she is related to you in one of the ways listed under <em>relatives who do not have to live with you</em> (next page) <strong>AND</strong> you can claim an exemption for him or her</td>
<td>A qualifying person.</td>
</tr>
<tr>
<td></td>
<td>He or she didn’t live with you more than half the year</td>
<td>Not a qualifying person.</td>
</tr>
<tr>
<td></td>
<td>He or she is not related to you in one of the ways listed under <em>relatives who do not have to live with you</em> <strong>AND</strong> is your qualifying relative only because he or she lived with you all year as a member of your household</td>
<td>Not a qualifying person.</td>
</tr>
<tr>
<td></td>
<td>You cannot claim an exemption for him or her</td>
<td>Not a qualifying person.</td>
</tr>
</tbody>
</table>