

When can a married person file as Head of Household?

If you qualify to file as head of household instead of married filing separately, your standard deduction may be higher.

To use the Head of Household filing status, a taxpayer must:
Be unmarried or considered unmarried at the end of the year.
A married person is considered unmarried and eligible to file as Head of Household if he or she can answer YES to each of the following questions:

Will you file taxes separately from your spouse in the year in which the premium tax credit is received?

Will you live separately from your spouse from July 1 to December 31 in that year?

Will you pay more than half of the cost of keeping up your home in that year?

Do you have a child, stepchild, or foster child (of any age) who lives with you for more than half the year?

Will either you or the child's other parent claim the child as a dependent?

If ALL answers are Yes, the applicant is Head of Household and is considered unmarried. If the answer to any of these questions is No, the applicant cannot file as Head of Household.