

Qualification for Head of Household Status

To qualify for head of household status, you must be either unmarried or considered unmarried on the last day of the year. You are considered unmarried on the last day of the tax year if you meet all the following tests.

1. You file a separate return. A separate return includes a return claiming married filing separately, single, or head of household filing status.
2. Your spouse didn't live in your home during the last 6 months of the tax year. Your spouse is considered to live in your home even if he or she is temporarily absent due to special circumstances.

In addition, to file as head of household you must meet the following tests:

1. You paid more than half the cost of keeping up your home for the tax year.
2. Your home was the main home of your child, stepchild, or foster child for more than half the year.
3. You must be able to claim the child as a dependent. However, you meet this test if you can't claim the child as a dependent only because the noncustodial parent can claim the child due to specified rules such as a divorce decree or written agreement between parents to waive your right to that dependent.