

# Understanding Qualifying Widow/Widower Filing Status

In the year that a taxpayer spouse has died, the surviving spouse may file jointly (MFJ) with the deceased spouse for the tax year in which the spouse has died. The surviving spouse thus claims the standard deduction for a married couple filing jointly.

For the next two tax years, the surviving spouse may be eligible to file using a special tax filing status, **qualified widow or widower**. To be a qualifying widow or widower, the surviving spouse must meet these criteria:

- The surviving spouse must not have remarried.
- The surviving spouse must claim a qualifying dependent. Qualifying dependents are the spouse's children, step-children, or adopted children. The IRS does not allow foster children to qualify. Refer to the [Filing Status Decision Tree - Pub 4012](#) for more information about who qualified as the dependent of a qualifying widow or widower.
- The qualifying dependent must live in the surviving spouse's home for the full year. Temporary absences due to vacation, education, medical treatment, military service, or business activities are acceptable, as long as it is "reasonable to assume that the absent person will return to the home after the temporary absence" and the home is kept up during the absence.
- The surviving spouse must have paid over one-half the costs associated with maintaining the home, including expenses for mortgage or rent, property taxes, utilities, and groceries.

## Benefits of Qualifying Widow/Widower

The surviving spouse may pay less in federal income taxes when filing as a qualifying widow or widower. The qualifying widow or widower can use the same standard deduction amount as married couples filing jointly, and, as of 2018, qualifying widows and widowers enjoy the same tax bracket as married couples filing jointly. This gives widowed spouses two years to transition financially to the higher tax burden of a single, unmarried filer.

## How to Assist the Taxpayer

1. In TaxSlayer, start a new return.

2. Navigate to **Basic Information** → **Filing Status**.
3. In the **What's your filing status?** screen, click on **Qualifying Widow(er) with Dependent Children**.

## What's your filing status?

- Single
- Married Filing Jointly
- Married Filing Separately
- Head of Household
- Qualifying Widow(er) with Dependent Children

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4. Continue return preparation as usual.