

Understanding Qualifying Surviving Spouse (QSS) Filing Status

A surviving spouse may file as **Married Filing Jointly (MFJ)** with their deceased spouse only for the tax year in which the spouse has died. The surviving spouse can thus claim 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, **Qualifying Surviving Spouse (QSS)**. To be a qualifying surviving spouse, 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 surviving spouse.
- 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 Surviving Spouse

The surviving spouse may pay less in federal income taxes when filing as a qualifying surviving spouse. The surviving spouse can use the same standard deduction amount as married couples filing jointly, and, as of 2018, qualifying surviving spouses 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 2023 return.

Note: These instructions are for year 2022 and forward. For prior year returns, the filing status is **Qualifying Widow(er) with Dependent Children**.

2. In the **What's your filing status?** screen, click on **Qualifying Surviving Spouse**.

What's your filing status?

- Single
- Married Filing Jointly
- Married Filing Separately
- Head of Household
- Qualifying Surviving Spouse
- Nonresident Alien

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3. In the next screen, indicate the date of death for the spouse (must be 2020 or 2021 for TY22 and 2021 or 2022 for TY23).

Qualifying Surviving Spouse

Please enter the spouse's year of death. *
The year must be either 2020 or 2021

 Year of Death is required.

4. Continue return preparation as usual.