**8503. Who is eligible to file a federal income tax return as head of household?**

An individual who meets the following requirements may file as head of household:

* Not married or considered married (excluding a qualifying widow(er) with dependent child[[1]](#endnote-1) see Q8502.02)
* Paid more than half the cost of maintaining a home for the tax year
* A “qualifying person” lived with the individual more than half the year (except for temporary absences)
* Is not a nonresident alien[[2]](#endnote-2)

**8503.02 Who is a “qualifying person?”**

As stated above, in order to claim head of household filing status, an individual must maintain a home for a “qualifying person.” A “qualifying person” is a:

1. A “qualifying child” (i.e., son, daughter, or grandchild) who is:

* Single (even if an exemption cannot be claimed for the person)
* Married and can be claimed as an exemption

1. A “qualifying relative” who is the individual father or mother and can be claimed as an exemption
2. A “qualifying relative” other than a parent, i.e., grandparent, brother, or sister and can be claimed as an exemption.[[3]](#endnote-3)

**8503.03 What does it mean to be considered unmarried?**

An individual legally married may nonetheless be considered unmarried if all of the following requirements are met:

* Filed a separate return
* Paid more than half the cost of maintaining the home for the tax year
* The other spouse did not live in the home during the last 6 months of the tax year
* The home was the main abode of the individual’s child, stepchild, or foster child for more than half the year (except for temporary absences)
* Must be able to claim the child as an exemption or cannot claim the exemption because the exemption was transferred to the non-custodian spouse[[4]](#endnote-4)

**8503.04 What are the tax advantages of filing as head of household?**

Filing as head of household is much more tax advantageous than filing separately. The main advantages are a higher standard deduction ($9,100 for 2014) and lower tax rates.[[5]](#endnote-5)

1. IRC Sec. 2(b)(1). [↑](#endnote-ref-1)
2. IRC Secs. 2(b), 2(d). [↑](#endnote-ref-2)
3. IRS Publication 17 [↑](#endnote-ref-3)
4. IRS Publication 17 [↑](#endnote-ref-4)
5. Rev. Proc. 2013-35, 2013-47 IRB 537. [↑](#endnote-ref-5)