


Table 4. Who Is a Qualifying Person Qualifying You To File as Head of Household?¹

 See the text of this publication for the other requirements you must meet to claim head of household filing status.		
IF the person is your . . .	AND . . .	THEN that person is . . .
qualifying child (such as a son, daughter, or grandchild who lived with you more than half the year and meets certain other tests) ²	he or she is single	a qualifying person, whether or not the child meets the <u>Citizen or Resident Test</u> .
	he or she is married and you can claim him or her as a dependent	a qualifying person.
	he or she is married and you can't claim him or her as a dependent	not a qualifying person. ³
qualifying relative ⁴ who is your father or mother	you can claim him or her as a dependent ⁵	a qualifying person. ⁶
	you can't claim him or her as a dependent	not a qualifying person.
qualifying relative ⁴ other than your father or mother (such as a grandparent, brother, or sister who meets certain tests).	he or she lived with you more than half the year, and he or she is related to you in one of the ways listed under <u>Relatives who don't have to live with you</u> , later, and you can claim him or her as a dependent ⁵	a qualifying person.
	he or she didn't live with you more than half the year	not a qualifying person.
	he or she isn't related to you in one of the ways listed under <u>Relatives who don't have to live with you</u> , later, and is your qualifying relative only because he or she lived with you all year as a member of your household	not a qualifying person.
	you can't claim him or her as a dependent	not a qualifying person.

¹ A person can't qualify more than one taxpayer to use the head of household filing status for the year.

² The term qualifying child is defined under *Dependents*, later. **Note:** If you are a noncustodial parent, the term "qualifying child" for head of household filing status doesn't include a child who is your qualifying child only because of the rules described under Children of divorced or separated parents (or parents who live apart) under *Qualifying Child*, later. If you are the custodial parent and those rules apply, the child generally is your qualifying child for head of household filing status even though the child isn't a qualifying child you can claim as a dependent.

³ This person is a qualifying person if the only reason you can't claim them as a dependent is that you, or your spouse if filing jointly, can be claimed as a dependent on someone else's return.

⁴ The term qualifying relative is defined under *Dependents*, later.

⁵ If you can claim a person as a dependent only because of a multiple support agreement, that person isn't a qualifying person. See Multiple Support Agreement.

⁶ See Special rule for parent.