

Taxpayers qualifying as an abandoned spouse are treated as not married at the end of the year and may therefore qualify for the head of household filing status. Furthermore, for qualifying widow status, the dependent child must be a child or stepchild (including an adopted child but not a foster child) for whom the taxpayer can claim a dependency exemption. The requirements for both abandoned spouse and qualifying widow or widower require that the taxpayer no longer be living with his or her spouse at year end, whether through death (for qualifying widow or widower) or by separation (for at least 6 months for abandoned spouse).