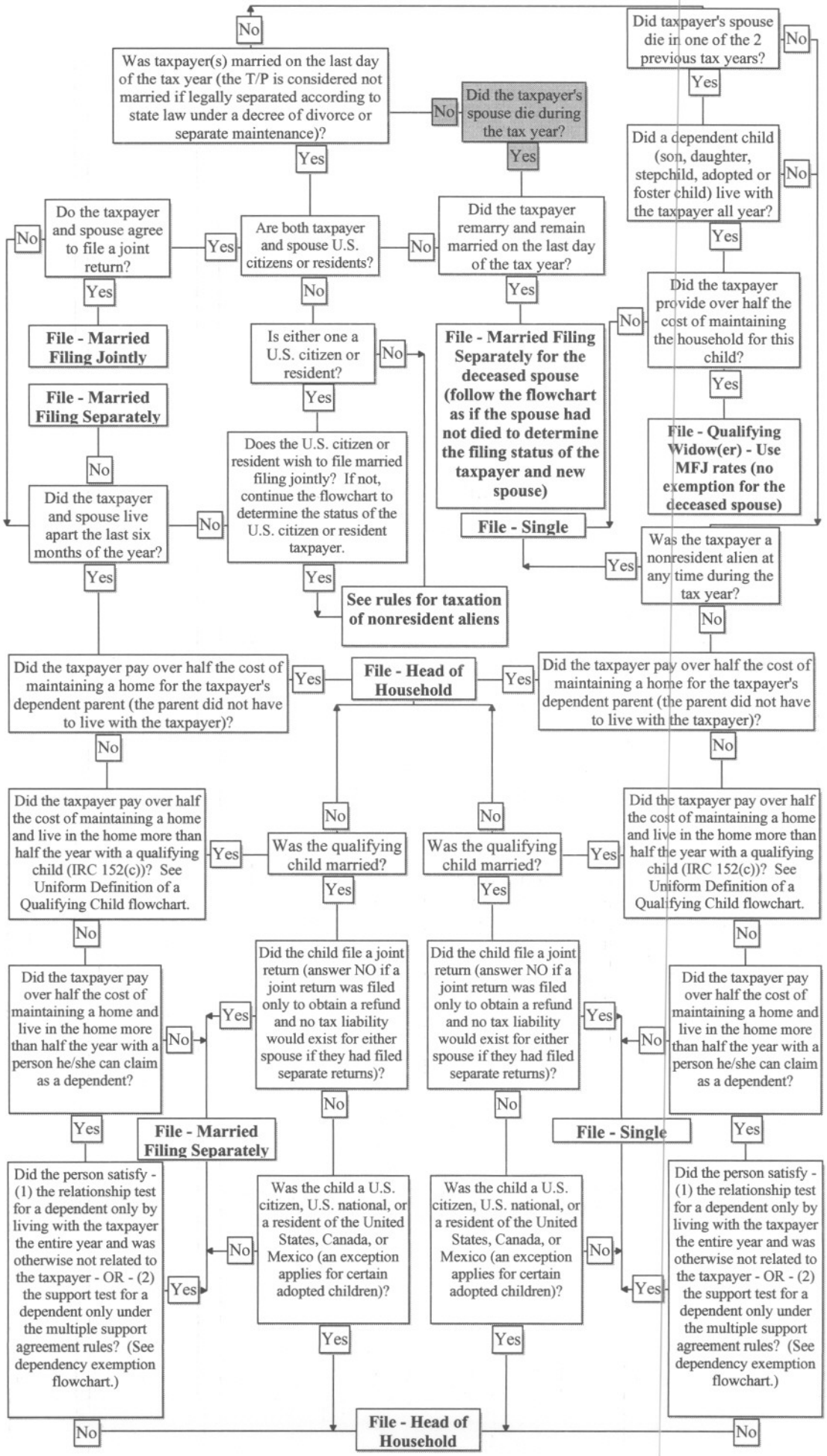Filing Status: what is the taxpayer's correct filing status? (for 2005 and later years)