

Name \_\_\_\_\_ Last Four of SSN or Student ID Number \_\_\_\_\_

The U.S. Department of Education requires financial aid administrators to know:

- Whether a person is required to file a tax return or is exempt from filing,
- What the correct filing status for a person should be,
- And that an individual cannot be claimed as an exemption by more than one person.

Financial aid administrators cannot allow aid to be disbursed until any conflicting information has been resolved.

Please mark **yes** or **no** response below that is appropriate for your situation.

## Marital Status

\_\_\_\_\_ You filed a separate return.

\_\_\_\_\_ You paid more than half the cost of keeping your home for the tax year.

\_\_\_\_\_ Your spouse did not live in your home during the last 6 months of the tax year. Your spouse is considered to live in your home even if he or she is temporarily absent due to special circumstance.

\_\_\_\_\_ Your home was the main home of your child, stepchild, and foster child for more than half of the year.

\_\_\_\_\_ You must be able to claim an exemption for the child. However, you meet this test if you cannot claim the exemption only because the non-custodial parent can claim the child.

## Head of Household Eligibility Requirements

You may be eligible to file head of household if you meet the requirements below. **By initialing next to each requirement, you are certifying that you meet this requirement.** See IRS Publication 17.

\_\_\_\_\_ You were married but considered “unmarried” on December 31, 2016.

\_\_\_\_\_ You paid more than half the cost of keeping your home for the tax year.

\_\_\_\_\_ A qualifying person lived with you in the home for more than half the year (except for temporary absences, as school). However, if the qualifying person is your dependent parent, he or she does not have to live with you.

## CERTIFICATION STATEMENT

I certify that all the information reported on this form is complete and accurate. I understand that I may be required to provide additional documentation. Purposely providing false or misleading information on this form may result in an investigation by the Inspector General for Student Aid Fraud.

Signature \_\_\_\_\_ Date \_\_\_\_\_

## Do I qualify for Head of Household?

Yes, for tax year 2016 you can qualify for Head of Household if you:

1. Were unmarried as of December 31, 2016 and
2. Paid more than half the cost to run your (or a qualifying parent's) home in 2016 (rent, mortgage, utilities, etc.) and
3. Supported a qualifying person.

If you were still legally married as of December 31 and a child lives with you, you can qualify for Head of Household under a slightly different set of rules.

## Can a married person claim Head of Household filing status?

Even if you were legally married as of December 31, you are considered unmarried (and therefore eligible for Head of Household) if all 5 of these conditions apply:

1. You won't be filing jointly with your spouse; and
2. Your spouse didn't live in your home after June (temporary absences due to illness, school, vacation, business, or military service don't count); and
3. Your home was your child's, stepchild's, or foster child's main home for more than half the year (non-child dependents in your home don't qualify); and
4. You paid more than half the costs of keeping up your home during the tax year; and
5. You meet the qualifications to claim the child as your dependent, even if the other (noncustodial) parent is actually claiming the child as a dependent on their return.

You can also be considered unmarried for Head of Household if your spouse was a nonresident alien at any time during the tax year and you're not treating them as a resident alien.

## What is a "qualifying person" for Head of Household?

For the purposes of the Head of Household filing status, a qualifying person is a child, parent, or relative who meets certain conditions, listed below. The conditions are stricter than those for claiming a dependent; for example, you might be able to claim a roommate as your dependent, but never as a qualifying person for Head of Household status.

A qualifying child would be:

- Your child (including legally adopted), stepchild, foster child, sibling, half-sibling, step-sibling, or a descendant of any of them (for example, your grandchild or niece) AND
- Permanently and totally disabled OR under the age of 19 as of December 31, 2016 (under 24 if a full-time student) and younger than you (or your spouse, if filing jointly) AND
- Lived with you for more than half the year AND
- Single (or if the child is married, you'd have to qualify to claim them as a dependent even if you're not going to claim them as such).

A child that is too old to qualify as a child might be able to qualify as a relative for Head of Household. A qualifying relative would be:

- Your mother or father, if you're qualified to claim them as a dependent (even if you're not claiming them as such) OR
- A relative related by blood, legal adoption, or marriage other than a parent (child, sibling, grandparent, nephew, aunt, step-parent, in-law, etc.) AND lived with you for more than half the year AND that you're able to claim as a dependent (even if you're not claiming them as such).