2022-2023 Head of Household Filer Status Verification Form

Student name: _____ Student ID: _____

Parents' (step-parents') names: _____

Head of Household Definition

You/your parent may be able to file as head of household if you meet **all** the following requirements.

1. You/your parent are unmarried or "considered unmarried" on the last day of the year. See below for definition of "considered unmarried".
2. You/your parent paid more than half the cost of keeping up a home for the year.
3. A qualifying person lived with you/your parent in the home for more than half the year (except for temporary absences, such as school), unless it is your dependent parent, then he or she doesn't have to live with you.

Considered Unmarried

If someone is married, they can be "considered unmarried" for tax purposes and still file as head of household. Under IRS rules in IRS Publication 17, an individual is "considered unmarried" if that individual meets **all** of the following conditions:

1. The tax filer files a separate return;
2. The tax filer paid more than half the costs of "keeping up a home" for the tax year;
3. The tax filer's spouse did not live in the tax filer's home during the last six months of the tax year.
4. The tax filer's home was the main home of his or her child, stepchild, adopted child, or foster child for more than half the tax year; and
5. The tax filer is able to claim an exemption for the child.

Also, you/your parent are "considered unmarried" for head of household purposes if the spouse was a nonresident alien at any time during the year and the taxpayer doesn't choose to treat the nonresident spouse as a resident alien.

Certification: I qualify to file as head of household, even though I'm legally married, because:

☐ My spouse was a nonresident alien during the tax year.
☐ My spouse and I resided at different addresses during the final six months of the tax year and each of us paid more than half the cost of keeping up a home for the tax year.

My address during the tax year: _____

My spouse's address during the tax year: _____

Certification and Signatures

Signing this worksheet certifies that all of the information you reported on it is complete and correct.

> **WARNING: If you purposely give false or misleading information you may be fined, be sentenced to jail, or both.**

Student's Signature_____Date_____

Parent's Signature (if dependent)_____Date_____