

## HEAD OF HOUSEHOLD – TAX FILING STATUS

\_\_\_\_\_ J \_\_\_\_\_  
Student's FULL Legal Name (First, MI and Last names)

JSCC ID Number

If a married individual living apart from his or her spouse meets certain conditions, he or she could be considered unmarried for tax purposes and eligible to file as head of household. The following is from page 23 of IRS Publication 17:

To qualify for head of household status, you must be either unmarried or considered unmarried on the last day of the year. You are considered unmarried on the last day of the tax year if you meet **ALL** the following requirements (**initial beside each statement**).

1. \_\_\_\_/\_\_\_\_ You file a separate return. A separate return includes a return claiming married filing separately, single, or head of household filing status.
2. \_\_\_\_/\_\_\_\_ You paid more than half the cost of keeping up your home for the tax year.
3. \_\_\_\_/\_\_\_\_ Your spouse did not live in your home during the last 6 months of the tax year.
4. \_\_\_\_/\_\_\_\_ Your home was the main home of your child, stepchild, or foster child for more than half the year.
5. \_\_\_\_/\_\_\_\_ You are able to claim the child as an exemption. (However, you meet this requirement if you cannot claim the child only because the noncustodial parent can claim the child).

I qualified to file taxes as Head of Household in 2021 because I met all of the requirements as stated above. I understand that if my 2021 tax return transcript and my spouse's 2021 tax return transcript have the same address, I will need to document that we lived at two separate addresses by providing copies of rent and utility statements for the last 6 months of 2021.

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Signature – taxpayer 1

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Signature – taxpayer 2

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