

HEAD OF HOUSEHOLD (HOH) STATUS CERTIFICATE

 Unmarried or legally separated

1. I declare as of the end of the tax year I was unmarried or legally separated under state law.

 Married considered unmarried

1. I declare the following:
 - a. I lived apart from my spouse for the last six months of the year.
 - b. I do not file a joint return with my spouse.
 - c. I paid over half the cost of keeping up my home during the year.
 - d. My home was the main home of my qualifying child, stepchild, or foster child for more than half the year.
 - a. I claim this child as my dependent

 Qualifying child or qualifying relative

1. I declare my child for head of household status purposes is a qualifying child or qualifying relative in accordance with the definitions on page 2 of this declaration.

For HOH filing status purposes, a qualifying child is an individual:

Who is younger than the taxpayer and under age 19 or under age 24 and a full-time student, or any age and permanently and totally disabled, and

Who lived with the taxpayer for more than half of the year, and

Who did not provide over half of his or her own support, and

Who is the taxpayer's son, daughter, stepchild, foster child, brother, sister, stepbrother, stepsister, grandchild, niece, or nephew.

For HOH filing status purposes a qualifying relative is an individual:

Who is not a qualifying child of the taxpayer or any other taxpayer, and

Who lived with the taxpayer for more than half of the year (except a parent), and

Whom the taxpayer can claim as a dependent, and

Who is the taxpayer's son, daughter, stepchild, foster child, grandchild, brother, sister, niece, nephew, father, mother, grandfather, grandmother, aunt, uncle, stepbrother, stepsister, stepfather, stepmother, son-in-law, daughter-in-law, father-in-law, mother-in-law, brother-in-law, or sister-in-law.

Note: A person other than the relationships listed, above, who lived with the taxpayer all year as a member of the taxpayer's household, can qualify to be claimed as a dependent by the taxpayer, but such person who is a dependent only because they lived with the taxpayer all year does not qualify the taxpayer for HOH filing status.

The HOH filing status applies to unmarried individuals (or married individuals considered unmarried) who provide a home for a qualified individual, either a qualifying child or a qualifying relative. Qualifying child.

For HOH filing status purposes, a qualifying child is an individual: • Younger than the taxpayer and under age 19 or under age 24 and a full-time student, or any age and permanently and totally disabled, and • Who lived with the taxpayer for more than half of the year, and • Who did not provide over half of his or her own support, and • Who is the taxpayer's son, daughter, stepchild, foster child, brother, sister, stepbrother, stepsister, grandchild, niece, or nephew.

Qualifying relative. For HOH filing status purposes a qualifying relative is an individual: • Who is not a qualifying child of the taxpayer or any other taxpayer, and • Who lived with the taxpayer for more than half of the year (except a parent), and • Whom the taxpayer can claim as a dependent, and • Who is the taxpayer's son, daughter, stepchild, foster child, grandchild, brother, sister, niece, nephew, father, mother, grandfather, grandmother, aunt, uncle, stepbrother, stepsister, stepfather, stepmother, son-in-law, daughter-in-law, father-in-law, mother-in-law, brother-in-law, or sister-in-law. Note: A person other than the relationships listed, above, who lived with the taxpayer all year as a member of the taxpayer's household, can qualify to be

claimed as a dependent by the taxpayer, but such person who is a dependent only because they lived with the taxpayer all year does not qualify the taxpayer for HOH filing status.

Unmarried individuals. A taxpayer can file using the HOH filing status if he or she was unmarried or legally separated according to state law under a decree of divorce or separate maintenance at the end of the current tax year, and one of the following applies.

- 1) The taxpayer paid over half the cost of keeping up a home that was the main home for all of the current tax year of his or her parent who can be claimed as a dependent of the taxpayer, other than under a multiple support agreement. The parent did not have to live with the taxpayer.
 - a) The taxpayer paid over half the cost of keeping up a home in which the taxpayer lived and in which one of the following persons also lived for more than half the year. Any person the taxpayer can claim as a dependent, but not including the following: – The taxpayer’s qualifying child claimed as a dependent based on the rules for children of divorced or separated parents, – Any person who is the taxpayer’s dependent only because he or she lived with the taxpayer for all of the current tax year, or – Any person claimed as a dependent under a multiple support agreement.
 - b) The taxpayer’s unmarried qualifying child who is not a dependent of the taxpayer.
 - c) The taxpayer’s married qualifying child who is not a dependent of the taxpayer only because the taxpayer can be claimed as a dependent on someone else’s current year return.
 - d) The taxpayer’s child who is neither the taxpayer’s dependent nor a qualifying child because of the rules for children of divorced or separated parents. If the child is not a dependent of the taxpayer, enter the child’s name in the entry space at the far right of the filing status check boxes (next to “Qualifying Widow(er)”). Temporary absences. Temporary absences for special circumstances count as time lived in the taxpayer’s home. Special circumstances include time away from home going to school, vacation, business, medical care, military service, and detention in a juvenile facility. A person who was born or who died during the year is treated as living in the home for the entire year if the home was their main home for the part of the year he or she was alive. Also see Kidnapped child, page 3-12, if applicable. Keeping up a home. To qualify for HOH filing status a taxpayer must pay more than half of the cost of keeping up a home for the year. The requirement is met only if the amount the taxpayer paid is more than the amount others paid toward the total costs of keeping up the home.

Married individuals considered unmarried. A married individual can be considered unmarried for HOH filing status purposes if all the following apply.

- The taxpayer lived apart from his or her spouse for the last six months of the year. Temporary absences for special circumstances, such as for business, medical care, school, or military service, count as time lived in the home.
- The taxpayer does not file a joint return with his or her spouse.
- The taxpayer paid over half the cost of keeping up the home during the year.
- The taxpayer’s home was the main home of the taxpayer’s child, stepchild, or foster child for more than half the year.
- The taxpayer claims this child as a dependent, or the child’s other parent claims him or her as a dependent under the rules for children of divorced or separated parents.