



Head of Household Worksheet 2022-2023

Student's Name:	Date:
Student I.D./SSN:	

INSTRUCTIONS: One of the areas that the Department of Education requires Financial Aid administrators to verify is your parents' tax filing status. On your FAFSA you answered questions concerning your parents' marital status. Your FAFSA or other documents submitted indicate that your parents are married, but according to your parent's income tax return they are filing "Head of Household". IRS Publication 17 states that a married person can only file income taxes as "Married Filing Jointly" or "Married Filing Separately". However, a person can file "Head of Household" if they are considered by the IRS to be unmarried. For more information regarding filing as Head of Household, see IRS Publication 17 and/or Publication 501. Complete sections A through C, sign the certification statement, and return this form with supporting documentation to the Office of Financial Aid.

A: CONSIDERED MARRIED For tax purposes, you are considered married for the whole year if on December 31, 2020 you and your spouse met **ANY ONE** of the following criteria (2018 IRS Publication 17, Chapter 2). Check any that you can answer "yes" to.

- 1. You are married and living together as husband and wife
- 2. You are living together in a common law marriage that is recognized in the state where you now live or in the state where the common law marriage began
- 3. You are married and living apart, but not legally separate under a decree of divorce or separate agreement
- 4. You are separated under an interlocutory (not final) decree of divorce

I said "yes" to one of the questions above, which means I am considered married and I am not eligible to file a 2020 IRS income tax return as "Head of Household". I will file amended 2020 taxes to the IRS, and send the following to the Office of Financial Aid at Russell Sage College:

1. A signed copy of this Head of Household Worksheet
2. A signed, amended tax return (1040X)
3. A signed, tax return transcript
4. A Dependent/Independent Student Verification Worksheet (if not submitted already)

**If considered married then you should stop here, do not complete sections B or C. If you are considered unmarried, then you must complete sections B and C.*

Certification Statement (Both parents must sign) I certify that the information I am providing is true, complete, and correct.

Parent 1 Signature _____ Date: _____

Parent 2 Signature _____ Date: _____

Return completed form to: Russell Sage College, Attn: Financial Aid Office, 65 First Street, Troy, NY 12180

B. HEAD OF HOUSEHOLD ELIGIBILITY You may be able to file as Head of Household if you meet **ALL** of the following requirements (2018 IRS Publication 17 chapter 2). Check any that you can answer “yes” to.

- 1. You are unmarried on December 31, 2020 or “considered unmarried” because I meet ALL of the following criteria
- 2. You file a separate return
- 3. You paid more than half the cost of keeping up your home for the tax year
- 4. Your spouse did not live in your home during the last 6 months of the tax year
- 5. Your home was the main home of your child, stepchild, or foster child for more than half the year
- 6. You must be able to claim an exemption for the child. However, you meet this criteria if you cannot claim the exemption only because the noncustodial parent can claim the child
- 7. A “qualifying person” lived with you in the home for more than half the year. However, if the “qualifying person” is your dependent person, he or she does not have to live with you

I said “yes” to **ALL** of the questions above, which means I meet the conditions to file a 2020 IRS income tax return as “Head of Household.” I will send the following to the Office of Financial Aid at Russel Sage College:

- 1. A signed copy of the Head of Household Worksheet
- 2. A letter from a CPA or licensed tax professional stating the reason why you are eligible to file as Head of Household

**If you are considered unmarried then you must complete sections B and C, or the form will not be accepted as complete.*

C: Parental Information	Parent 1	Parent 2
Provide the address where each parent lived for the last 6 months of 2020. Include the street, apartment #, city, state, zip code. Post Office Boxes are not an acceptable address.	Name _____ Address: _____ _____ _____	Name _____ Address: _____ _____ _____
What was your marital status on December 31, 2020?	____ Married ____ Separated ____ Divorced	____ Married ____ Separated ____ Divorced
Did you pay more than half the cost of keeping up a home for 2020	____ Yes ____ No	____ Yes ____ No
You state in section B, #7 that a qualifying person lived with you for more than half of 2020. Provide the name and relationship to parent.	Name _____ Relationship _____	Name _____ Relationship _____

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