



## 2017 – 2018 PARENT(S) HEAD OF HOUSEHOLD VERIFICATION FORM

We've reviewed your 2017-2018 Free Application for Federal Student Aid (FAFSA) and noticed that your parent(s) reported "Head of Household" as their tax filing status and may have been considered married in 2015. Federal regulations state that Financial Aid Administrators must question and obtain verification as to whether your declared filing status is correct before awarding Federal Student Aid. Federal guidance following, 2017-18 Application and Verification Guide – Discrepant Tax Data, as well as IRS Publication 17 explains the criteria a person must meet to file as "Head of Household".

If it is determined that your parent(s) does not meet the IRS filing requirements for "Head of Household" they must amend their tax return by filing a 1040X to correct the filing status. A signed copy must be provided to the Financial Aid Department in order to determine eligibility.

### A. Student Information

**Check One:**  New/Returning New Student  Continuing Student

_____	_____	_____	_____	_____
Last Name	First Name	M.I.	Social Security Number	SID#

### B. Provide complete address where your parent(s) lived the last 6 months of 2015.

Mother/Stepmother address	City/State/Zip
Father/Stepfather full address	City/State/Zip

### C. IRS Rule #1 – Marital Status

#### Parents' marital status on December 31, 2015?

- 1) Father/Stepfather marital status  Single  Married  Divorced  Legally Separated  \*Considered Unmarried
- 2) Mother/Stepmother marital status  Single  Married  Divorced  Legally Separated  \*Considered Unmarried

*Note: "Legally separated" for this purpose means legally separated under a decree of divorce or separate maintenance.*

#### Considered Married

You are considered married for the whole year if, on the last day of your tax year, you and your spouse meet any one of the following tests.

- You are married and living together as a married couple.
- You are living together in a common law marriage recognized in the state where you now live or in the state where the common law marriage began.
- You are married and living apart, but not legally separated under a decree of divorce or separate maintenance.
- You are separated under an interlocutory (not final) decree of divorce.

#### \*Considered Unmarried

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 tests.

- You file a separate return.
- You paid more than half the cost of keeping up 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 circumstances.
- Your home was the main home of your child, stepchild, or foster child for more than half 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 noncustodial parent can claim the child using the rules.

#### Temporary absences

You and your qualifying person are considered to live together even if one or both of you are temporarily absent from your home due to special circumstances such as illness, education, business, vacation, or military service. It must be reasonable to assume the absent person will return to the home after the temporary absence. You must continue to keep up the home during the absence.

Guidance: [www.irs.gov](http://www.irs.gov)

## D. IRS Rule #2 – Keeping Up a Home

### Parent paid more than half the cost of keeping up a home for 2015?

- 1) Father/stepfather  YES  NO
- 2) Mother/stepmother  YES  NO

To qualify for head of household status, you must pay more than 50% of the cost of keeping up a home for the year. If the amount you paid is more than the amount others paid, you meet the requirement of paying more than 50% of the cost of keeping up the home.

- **COST INCLUDES:** rent, mortgage interest, real estate taxes, insurance on the home, repairs, utilities, and food eaten in the home.
- **COST YOU DO NOT INCLUDE:** clothing, education, medical treatment, vacation, life insurance, or transportation. Also do not include any government or charitable assistance you received because of your temporary relocation due to the storms, tornadoes, or flooding in a Midwestern disaster area.

## E. IRS Rule #3 – Qualifying Person

Have a “qualifying person” living in their home for more than 50% of 2015 (except for temporary absences, such as school). Enter the name and relationship of only ONE of your qualifying individual.

- 1) Father/Stepfather’s qualifying person: \_\_\_\_\_ Relationship: \_\_\_\_\_
- 2) Mother/Stepmother’s qualifying person: \_\_\_\_\_ Relationship: \_\_\_\_\_

**Table 2-1. Who Is a Qualifying Person Qualifying You To File as Head of Household?<sup>1</sup>**

IF the person is your . . .	AND . . .	THEN that person is . . .
qualifying child (such as a son, daughter, or grandchild who lived with you more than half the year and meets certain other tests) <sup>2</sup>	he or she is single	a qualifying person, whether or not you can claim an exemption for the person.
	he or she is married and you can claim an exemption for him or her	a qualifying person.
	he or she is married and you cannot claim an exemption for him or her	not a qualifying person. <sup>3</sup>
qualifying relative <sup>4</sup> who is your father or mother	you can claim an exemption for him or her <sup>5</sup>	a qualifying person. <sup>6</sup>
	you cannot claim an exemption for him or her	not a qualifying person.
qualifying relative <sup>4</sup> other than your father or mother (such as a grandparent, brother, or sister who meets certain tests)	he or she lived with you more than half the year, and he or she is related to you in one of the ways listed under <i>Relatives who do not have to live with you</i> in chapter 3 and you can claim an exemption for him or her <sup>5</sup>	a qualifying person.
	he or she did not live with you more than half the year	not a qualifying person.
	he or she is not related to you in one of the ways listed under <i>Relatives who do not have to live with you</i> in chapter 3 and is your qualifying relative only because he or she lived with you all year as a member of your household	not a qualifying person.
	you cannot claim an exemption for him or her	not a qualifying person.

Chart reference [www.irs.gov](http://www.irs.gov)

## F. Certification and Signatures

Each person signing below certifies that all of the information reported is complete and correct. The student and one parent whose information was reported on the FAFSA must sign and date.

 \_\_\_\_\_  
Student Signature

\_\_\_\_\_  
Date

 \_\_\_\_\_  
Parent Signature

\_\_\_\_\_  
Date

**WARNING: If you purposely give false or misleading information on this worksheet, you may be fined, sent to prison, or both.**

