



## 2017 – 2018 STUDENT / SPOUSE HEAD OF HOUSEHOLD VERIFICATION FORM

We've reviewed your 2017 – 2018 Free Application for Federal Student Aid (FAFSA) and noticed that you reported "Head of Household" as your 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 you and/or your spouse does not meet the IRS filing requirements for "Head of Household" you and/or your spouse must file 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. XXX-XX-\_\_\_\_ HU  
Social Security Number SID#

### B. Provide your complete address where you and your spouse lived the last 6 months of 2015.

|                 |                |
|-----------------|----------------|
| Student address | City/State/Zip |
| Spouse address  | City/State/Zip |

### C. IRS Rule #1 – Marital Status

#### Marital status on the last day of 2015?

- 1) Your marital status: ☐ Single ☐ Married ☐ Divorced ☐ Legally Separated ☐ \*Considered Unmarried
- 2) Spouse 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.

1. You are married and living together as a married couple.
2. 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.
3. You are married and living apart, but not legally separated under a decree of divorce or separate maintenance.
4. 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.

1. You file a separate return.
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. Your spouse is considered to live in your home even if he or she is temporarily absent due to special circumstances.
4. Your home was the main home of your child, stepchild, or foster child for more than half the year.
5. 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

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

1) You: ☐ YES ☐ NO

2) Spouse: ☐ 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 your 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) Your qualifying person: \_\_\_\_\_ Relationship: \_\_\_\_\_

2) Spouse's qualifying person: \_\_\_\_\_ Relationship: \_\_\_\_\_

| 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 <b>and</b> you can claim an exemption for him or her   | a qualifying person.   |
|   | he or she is married <b>and</b> 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, <b>and</b> 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 <b>and</b> 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 <b>and</b> 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 Signature

By signing below certifies that all of the information reported is complete and correct.



Student Signature

Date

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