



2017 – 2018 STUDENT MARITAL STATUS AND TAX FILING STATUS CONFLICT

Your marital status and tax filing status as reported on the 2017-2018 FAFSA appears to be inconsistent to the IRS filing status guidelines. Federal regulation states that if a school receives conflicting information concerning a student's eligibility or any reason to believe a student's application information is incorrect, it must resolve the discrepancies before disbursing Federal Student Aid funds. Please complete this form to help us resolve the conflict.

NOTICE ABOUT OBTAINING INFORMATION

Authority to request and review information for Federal Student Aid is provided under the financial program rules (34 CFR, Part 668).

A. Student Information

Check One: New/Returning New Student Continuing Student

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

XXX - XX - HU

If it is determined that you have used the incorrect tax filing status, you must seek professional tax preparation assistance. If required, to amend your tax return, the following tax documents must be submitted to the Financial Aid Department:

- IRS Tax Return Transcript (that will only include information from the original tax return), or any other IRS tax transcript(s) that include all of the income and tax information required to be verified **AND**
- a signed copy of the IRS Form 1040X that was filed with the IRS

NOTE: If your tax filing status is correct, you must provide documentation from your tax preparer to verify that you filed your taxes correctly.

B. Marital Status

What was your marital status on the DATE you completed the 2017 – 2018 FAFSA?

- single (*never been married*)
- Married/remarried – month and year you married/remarried: ____/____
- Separated - month and year of your separation: ____/____
- Divorced and have not remarried - month and year of your divorce: ____/____
- Widowed and have not remarried - month and year of your spouse's death: ____/____

What was your marital status on December 31, 2015 for IRS tax filing purposes? (*See additional notes on the back for the IRS definition of unmarried and married*)

- Consider "unmarried" under the following (*check only one*):
 - Never married
 - Divorced
 - Legally separated under a divorce or separate maintenance decree
 - Head of household or qualifying widow(er) with dependent child
 - Widow not remarried before the end of 2015
 - Annulled marriage
- Considered "married" under the following (*check only one*):
 - Considered married
 - Spouse died during the year
 - Same sex marriage
 - Married living apart

C. Tax Filing Status

What is your correct tax filing status? (See additional notes on the back for the IRS definition of each filing status.)

- Single
- Married Filing Jointly
- Married Filing Separately
- Head of Household
- Qualifying widow(er) with dependent child

Note: Go to <http://www.irs.gov/uac/What-is-My-Filing-Status%3F> for a short interview to choose the correct filing status.

D. Result and Action Needed

Marital Status (check only one):

- My marital status is **CORRECT** as reported.
- My marital status is **INCORRECT** and request a correction on my FAFSA by the Humphreys University Financial Aid office.

Tax Filing Status (check only one):

- My tax filing status is **CORRECT** as filed and may be required to provide acceptable documentation supporting my tax filing status from a tax professional or be required to complete additional documents.
- My tax filing status is **INCORRECT** as filed and may require a correction. If I am advised by a tax professional a correction is required, I understand I must provide the appropriate tax documents(s) to the Financial Aid Department. See acceptable tax documents above.

E. 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.

IRS Definition of Marital Status and Tax Filing Status

Your Marital Status

http://www.irs.gov/publications/p501/ar02.html#en_US_2015_publink1000220721

In general, your filing status depends on whether you are considered unmarried or married. Keep in mind that your marital status on Dec. 31 is your status for the whole tax year.

Unmarried Persons: You are considered unmarried for the whole year if, on the last day of your tax year, you are unmarried or legally separated from your spouse under a divorce or separate maintenance decree. State law governs whether you are married or legally separated under a divorce or separate maintenance decree.

Divorced persons. If you are divorced under a final decree by the last day of the year, you are considered unmarried for the whole year.

Divorce and remarriage. If you obtain a divorce for the sole purpose of filing tax returns as unmarried individuals, and at the time of divorce you intend to and do, in fact, remarry each other in the next tax year, you and your spouse must file as married individuals in both years.

Annulled marriages. If you obtain a court decree of annulment, which holds that no valid marriage ever existed, you are considered unmarried even if you filed joint returns for earlier years. You must file amended returns (Form 1040X) claiming single or head of household status for all tax years that are affected by the annulment and not closed by the statute of limitations for filing a tax return. Generally, for a credit or refund, you must file Form 1040X within 3 years (including extensions) after the date you filed your original return or within 2 years after the date you paid the tax, whichever is later. If you filed your original tax return early (for example, March 1), your return is considered filed on the due date (generally April 15). However, if you had an extension to file (for example, until October 15) but you filed earlier and we received it on July 1, your return is considered filed on July 1.

Head of household or qualifying widow(er) with dependent child. If you are considered unmarried, you may be able to file as a head of household or as a qualifying widow(er) with a dependent child.

You may be able to file as head of household if you meet all the following requirements.

1. You are unmarried or considered unmarried on the last day of the year.
2. You paid more than half the cost of keeping up a home for the year.
3. A qualifying person lived with you in the home for more than half the year (except for **temporary absences*). However, if the qualifying person is your dependent parent, he or she does not have to live with you.

Single. Never married or you were widowed before January 1, 2015, and didn't remarry before the end of 2015. But if you have a dependent child, you may be able to use the qualifying widow(er) filing status.

Married Persons: If you are considered married, you and your spouse can file a joint return or separate returns.

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.
- 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.

Same-sex marriage. For federal tax purposes, individuals of the same sex are married if they were lawfully married in a state (or foreign country) whose laws authorize the marriage of two individuals of the same sex, even if the state (or foreign country) in which they now live does not recognize same-sex marriage. The term "spouse" includes an individual married to a person of the same sex if the couple is lawfully married under state (or foreign) law. However, individuals who have entered into a registered domestic partnership, civil union, or other similar relationship that is not called a marriage under state (or foreign) law are not married for federal tax purposes.

The word "state" as used here includes the District of Columbia, Puerto Rico, and U.S. territories and possessions. It means any domestic jurisdiction that has the legal authority to sanction marriages. The term "foreign country" means any foreign jurisdiction that has the legal authority to sanction marriages.

If individuals of the same sex are married, they generally must use the married filing jointly or married filing separately filing status. However, if they did not live together during the last 6 months of the year, one or both of them may be able to use the head of household filing status, as explained later.

Spouse died during the year. If your spouse died during the year, you are considered married for the whole year for filing status purposes.

If you did not remarry before the end of the tax year, you can file a joint return for yourself and your deceased spouse. For the next 2 years, you may be entitled to the special benefits described later under [Qualifying Widow\(er\) With Dependent Child](#).

If you remarried before the end of the tax year, you can file a joint return with your new spouse. Your deceased spouse's filing status is married filing separately for that year.

Married persons living apart. If you live apart from your spouse and meet certain tests, you may be able to file as head of household even if you are not divorced or legally separated. If you qualify to file as head of household instead of as married filing separately, your standard deduction will be higher. Also, your tax may be lower, and you may be able to claim the earned income credit. See **Head of household** filing status.

Choose the Right Filing Status

<http://www.irs.gov/uac/Choose-the-Right-Filing-Status>

It's important that you use the correct filing status when you file your tax return. Your status can affect the amount of tax you owe for the year. It may even affect whether you must file a tax return. Keep in mind that your marital status on Dec. 31 is your status for the whole tax year. Sometimes more than one filing status may apply to you. If that happens, choose the one that allows you to pay the lowest tax.

Here's a list of the five filing statuses:

Single. This status normally applies if you aren't married. It applies if you are divorced or legally separated under state law.

Married Filing Jointly. If you're married, you and your spouse can file a joint tax return together. If your spouse died in 2015, you often can file a joint return for that year.

Married Filing Separately. A married couple can choose to file two separate tax returns. This may benefit you if it results in less tax than if you file a joint tax return. It's a good idea for you to prepare your taxes both ways before you choose. You can also use it if you want to be responsible only for your own tax.

Head of Household. In most cases, this status applies if you are not married, but there are some *special rules. You also must have paid more than half the cost of keeping up a home for yourself and a qualifying person. Don't choose this status by mistake. Be sure to check all the rules before you file.

***Special rules for "considered unmarried".** You are considered unmarried on the last day of the tax year if you meet all the following tests.

- You file a separate return. A separate return includes a return claiming married filing separately, single, or head of household filing status.
- 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. See [Temporary absences](#) below.
- 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 rule described in [Special rule for divorced or separated parents \(or parents who live apart\)](#)

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 that the absent person will return to the home after the temporary absence. You must continue to keep up the home during the absence.

Qualifying Widow(er) with Dependent Child. This status may apply to you if your spouse died during 2012 or 2013 and you have a dependent child. Certain other conditions also apply.

Note for same-sex married couples. In most cases, you and your spouse must use a married filing status on your federal tax return if you were legally married in a state or foreign country that recognizes same-sex marriage. That's true even if you now live in a state that doesn't recognize same-sex marriage. Visit [IRS.gov](#) for more information.