

HEAD OF HOUSEHOLD (HOH) STATUS CERTIFICATION

TAX YEAR 2018

Client: _____

I certify that the following is true and correct regarding my eligibility for head of household status:

I certify that head of household status claimed in prior years (if any) have not been disallowed or reduced by the Internal Revenue Service.

____ **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.

I declare that all information provided by me and contained in my tax return necessary to determine my eligibility for child and/or additional head of household status is true and correct.

Taxpayer Signature

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.