

# 20 \_\_\_\_\_ Head of Household Filing Status Due Diligence Form



Required Due Diligence Questions for Certain Income Tax Positions

- The IRS now requires tax return preparers to complete a due diligence checklist with all income tax returns that contain certain credits and deductions, with steep penalties for noncompliance. Your return qualifies for the following special credits/deductions; therefore, it is imperative you read and understand this entire document. **YOUR RETURN WILL NOT BE FINALIZED UNTIL YOU ANSWER EACH QUESTION BELOW AND SIGN AND RETURN THIS DOCUMENT TO US.**

## **HEAD OF HOUSEHOLD FILING STATUS:**

The Head of Household filing status generally is for unmarried individuals who provide a home for certain other persons, and generally is more favorable than filing as Single. In order to qualify for Head of Household filing status, you must meet the following requirements:

- Be considered unmarried as of the last day of the tax year (see definition of “unmarried” below)
- You paid over half the cost of keeping up a home in which you lived with a dependent (except for a child for whom you are not the custodial parent-see definition of custodial parent below), or an unmarried qualifying child who isn’t your dependent, OR
- You paid over half the cost of keeping up a home that was the main home for the full year of your parent whom you can claim as a dependent (they don’t have to live with you)

You were considered to be unmarried as of the end of the tax year if one of the following applied:

- You were legally separated under a decree of divorce or separate maintenance
- You are married but lived apart from your spouse for the last 6 months of the tax year and file a separate tax return and paid over half the cost of keeping up your home.
- You are married to a nonresident alien.

You were the custodial parent of any child who lived with you greater than half of the nights during 2021. If you are not the custodial parent but are eligible to claim a child as a dependent due to a release of claim from the custodial parent, you cannot consider that child in determining whether you qualify as head of household.

Clients Initials \_\_\_\_\_

Conversely, if you are the custodial parent but not eligible to claim the child as a dependent because you released the claim to the non-custodial parent, you still can consider that child to determine whether you qualify to file for head of household.

- Did you meet every one of the above requirements for 20\_\_\_\_\_?

Yes No

- If your tax return was to be audited by the IRS, you would need to provide documentation to prove that you qualify for this filing status. Would you be able to provide them with such documentation if requested?

Yes No

- **By signing below, you indicate that you and your spouse, if applicable, have read and agreed to all of the above answers.**

\_\_\_\_\_  
Name

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Date

Preparer:

B.1: To the best of your knowledge and base on the documentation provided does the client meet the requirements above? YES\_\_\_\_\_ NO\_\_\_\_\_

Prepares Name: \_\_\_\_\_ Preparers Signature: \_\_\_\_\_

Date: \_\_\_\_\_

Client Initials \_\_\_\_\_