

# Head of Household Due Diligence Worksheet

## Step 1

I hereby state that I am:

- ☐ Single ☐ Divorced or legally separated  
☐ Married, but your spouse did not live with you during the last six months of the tax year

## Step 2

### Worksheet 1. Cost of Keeping Up a Home

*Keep for your Records*

	Amount you paid	Amount Others paid	Total Cost
Property Taxes	\$	\$	\$
Mortgage Interest Expense	\$	\$	\$
Rent	\$	\$	\$
Utility Charges	\$	\$	\$
Repairs/Maintenance	\$	\$	\$
Property Insurance	\$	\$	\$
Food eaten in the home	\$	\$	\$
Other Household expenses	\$	\$	\$
<b>Totals</b>	\$	\$	\$

If the total amount you paid is more than the other paid, you meet the requirement of paying more than half the cost of keeping the home

Costs to Include	Costs to Exclude
Rent	Clothing
Mortgage interest	Education
Homeowner's insurance	Medical treatment
Real estate taxes	Vacations
Repairs	Mortgage principal
Utilities	Life insurance
Food eaten in the home	Transportation
	Rental value of a home the taxpayer owns
	Value of services for those in a household

## Step 3

I hereby verify that I have the receipts to substantiate all paid expenses.

Signature of Taxpayer:

Date:

Signature of Preparer:

Date: