

Head of Household Questionnaire

Tax Payer Name:

Tax Year:

Children's Names/Birthdates/Relation (biological child/grandchild/niece/ nephew/adopted etc)

Child # 1

Name:
Birthday:
Relation:

Child # 2

Name:
Birthday:
Relation:

Child # 3

Name:
Birthday:
Relation:

Child # 4

Name:
Birthday:
Relation:

1. If separated/divorced, when did the separation become legal or when did the divorce become final? Please provide a copy of the document to support this.

2. If you were still married during the tax year, but lived apart for at least 6 months of the year, please check next to any of the following you can provide to the IRS to verify you lived apart:

Lease agreement

Utility bills

Letter from clergy member

Letter from social services

Other

3. If widowed, when did your spouse pass away?

4. Did you provide more than half of the cost of keeping up a home for the year for the qualifying child?

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5. Check next to any of the following to indicate any non-taxable support or income you received, if applicable:

Family support

Food stamps

Housing assistance

Childcare assistance

Other

6. Were you unmarried on 12/31 of last year?

7. I have received a copy of the Tie Breaker Rules-**Please answer yes or no**

I state that I have the legal right to claim this dependent(s)

Name

Date

Print your name and relationship to the child(ren) you are claiming

Qualifying Child of More than one person and Tie Breaker Rules

Sometimes a child meets the rules to be a qualifying child of more than one person. If the child is the qualifying child of more than one person, generally, only one person may claim the child as a qualifying child for all of the following tax benefits:

- EITC,
- Dependency exemption for the child,
- Child tax credit,
- Head of household filing status,
- Credit for the child and dependent care expenses, and
- Exclusion for dependent care benefits.

Generally, another person may not take any of the six tax benefits listed above unless he or she has a different qualifying child. If a special rule for a child of divorced or separated parents or parents who live apart applies, the noncustodial parent may be entitled to claim a dependency exemption and the child tax credit for the child, and another person may claim the other benefits for which the person is otherwise eligible. [For information on this special rule, see Publication 501.](#)

Tie-Breaker Rules

Under the tie-breaker rules, the child is generally treated as a qualifying child of:

- The parents if they file a joint return;
- The parent, if only one of the persons is the child's parent;
- The parent with whom the child lived the longest during the tax year, if two of the persons are the child's parent and they do not file a joint return together.
- The parent with the highest AGI if the child lived with each parent for the same amount of time during the tax year, and they do not file a joint return together;
- The person with the highest AGI if no parent can claim the child as a qualifying child;
or
- A person with higher AGI than any parent who can also claim the child as a qualifying child but does not.

A person who may not claim the EITC with a qualifying child because of the tiebreaker rules may be eligible to claim the EITC using the rules for those with no qualifying child.

Name: _____ Date: _____