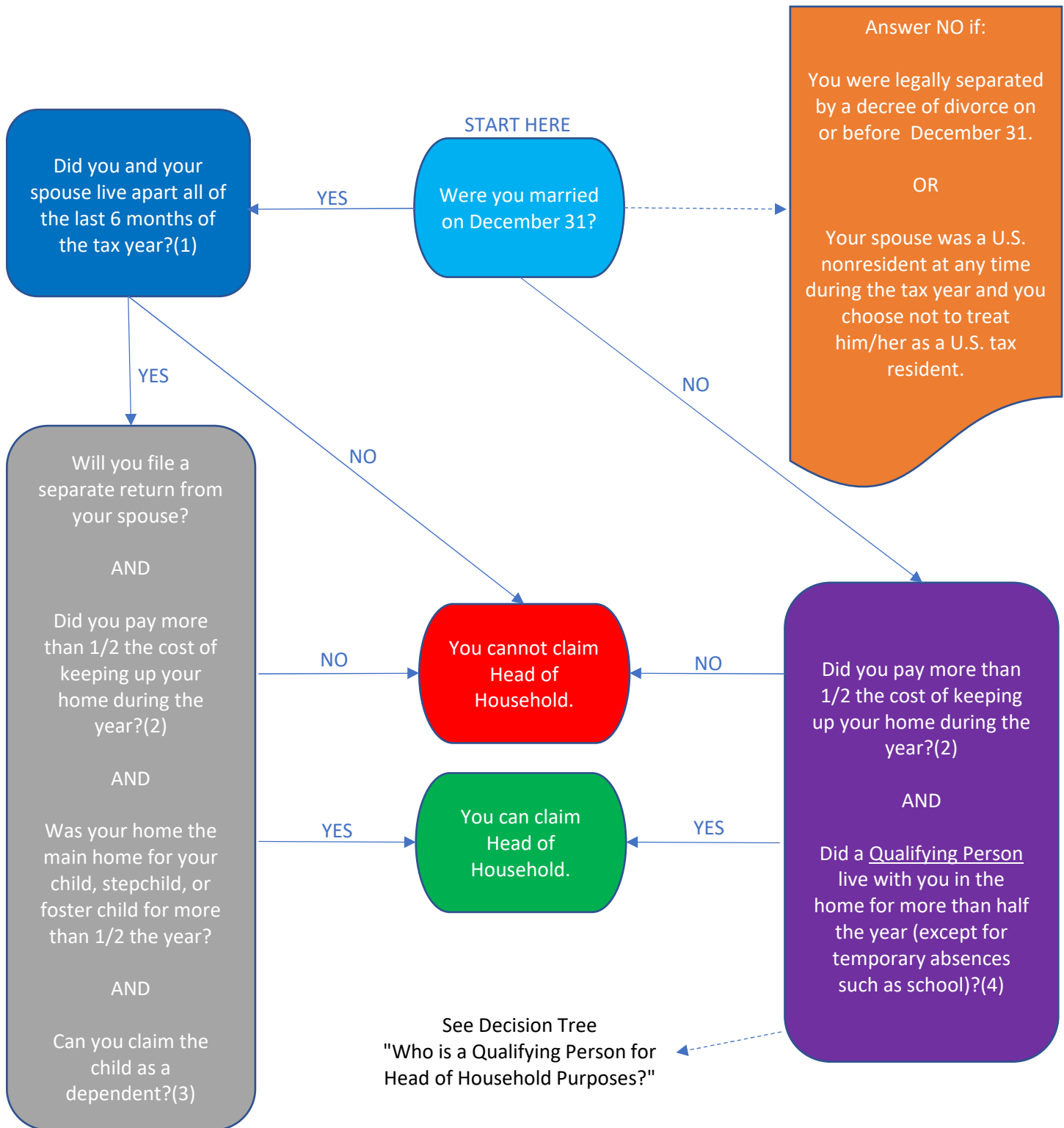


**DECISION TREE**  
**AM I ELIGIBLE TO CLAIM HEAD OF HOUSEHOLD?**  
*GENERAL RULES FOR DETERMINING HEAD OF HOUSEHOLD FILING STATUS*



- (1) Living apart does not include temporary absences due to illness, education, business, vacation, or military service.  
 (2) This includes rent, mortgage, taxes, insurance, utilities, and groceries paid by you without government aid.  
 (3) This test is met if you can't claim the child as a dependent only because the noncustodial parent can claim the child.  
 (4) If the qualifying person is your dependent parent then he or she doesn't have to live with you.