

J-tax-S Inc.

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Head of Household

To claim Head of Household you must be Unmarried (or considered unmarried) and provided more than half the cost of keeping up a home for the year for a qualifying person

We must have a copy of some of the below items to show proof you are maintaining the home:
Lease Agreement, Utility bills, Property Tax Bills, Letter from Social Services, Mortgage Interest, Rent Receipts to show you are the one maintaining the home.

Marital Status

- Never married Widow/Widower (spouse died before 01/01/2020)
 Received final decree/separation agreement by 12/31/2020
 Married but lived apart last 6 months (can provide proof, Lease agreement, Utility bills, etc.)

Check next to any of the following you can provide to the IRS in order to substantiate maintaining more than half the cost of the home for being Married but living apart for the last 6 months of the year

- Utility Bills Property tax bills Rent receipts or mortgage interest
 Other household bills Letter from social services Grocery receipts

Check next to any of the following to indicate any non-taxable support or income you received

- Family support Housing assistance Food Stamps
 Childcare Assistance Other _____

Below is actual worksheet the IRS will use to determine if you are eligible for Head of Household

Head of Household

You may be able to file as head of household if you meet all the following requirements.

1. You are unmarried or considered unmarried on the last day of the year. See Marital Status, earlier, and Considered Unmarried, later.
2. You paid more than half the cost of keeping up a home for the year.
3. A qualifying person lived with you in the home for more than half the year (except for temporary absences, such as school). However, if the qualifying person is your dependent parent, he or she doesn't have to live with you. See Special rule for parent, later, under Qualifying Person.

Worksheet 1. Cost of Keeping Up a Home

Keep for Your Records



	<u>Amount You Paid</u>	<u>Total Cost</u>
Property taxes	\$ _____	\$ _____
Mortgage interest expense	_____	_____
Rent	_____	_____
Utility charges	_____	_____
Repairs/maintenance	_____	_____
Property insurance	_____	_____
Food eaten in the home	_____	_____
Other household expenses	_____	_____
Totals	\$ _____	\$ _____
Minus total amount you paid		(_____)
Amount others paid		\$ _____

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