



## Head of Household Worksheet 2016-17

Emory University  
Office of Financial Aid  
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Atlanta, GA 30322

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<b>Student's Name:</b>	<b>Emory ID (EMPL):</b>
<b>Email Note: Communications regarding this request will be sent via email to the student's email address marked as preferred in OPUS.</b>	<b>Last 4 Digits of Student SSN (if ID Number Unknown):</b>  XXX - XX - _____

**INSTRUCTIONS:** One of the areas that the Department of Education requires Financial Aid administrators to verify is your parents' tax filing status. On your FAFSA you answered a question concerning your parents' marital status. Your FAFSA or other documents submitted indicate that your parents are married, but according to your parent income tax return they are filing "Head of Household". IRS Publication 17 states that a married person can only file income taxes as "Married Filing Jointly" or "Married Filing Separately". However, a person can file "Head of Household" if they are considered by the IRS as unmarried. For more information regarding filing as Head of Household, see IRS Publication 17 and/or Publication 501. Complete sections A through C, sign the certification statement, and return this form with supporting documentation to the Office of Financial Aid.

### Certification Statement (Both parents must sign.)

I certify that the information I am providing is true, complete, and correct to the best of my knowledge.

Parent 1's Signature \_\_\_\_\_ Date \_\_\_\_\_

Parent 2's Signature \_\_\_\_\_ Date \_\_\_\_\_

**A: CONSIDERED MARRIED** For tax purposes, you may be a married person and are considered married for the whole year if on December 31, 2015 you and your spouse meet **ANY ONE** of the following tests (2015 IRS Publication 17, chapter 2). Check any that you can answer "yes" to.

- 1. You are married and living together as husband and wife
- 2. You are living together in a common law marriage that is recognized in the state where you now live or in the state where the common law marriage began
- 3. You are married and living apart, but not legally separate under a decree of divorce or separate maintenance
- 4. You are separated under an interlocutory (not final) decree of divorce. For purposes of filing a joint return, you are not considered divorced.

I said "yes" to one of the questions above, which means I am considered married and I am **not** eligible to file 2015 IRS income tax returns as "Head of Household". I will file amended 2015 taxes to the IRS, and send the following to the Emory Office of Financial:

1. A signed copy of this Head of Household Worksheet
2. A signed, amended tax return (1040x)
3. A Dependent Student Verification Worksheet (if not already submitted)

**If considered married then you should stop here, and do not complete sections B or C.**

**B: HEAD OF HOUSEHOLD ELIGIBILITY** You may be able to file as Head of Household if you meet **ALL** of the following requirements (2015 IRS Publication 17, chapter 2) . Check any that you can answer “yes” to.

- 1. You are unmarried on the December 31, 2015 or “considered unmarried” because I meet ALL the following tests.
- 2. You file a separate return.
- 3. You paid more than half the cost of keeping up your home for the tax year.
- 4. Your spouse did not live in your home during the last 6 months of the tax year. *\*Your spouse is considered to live in your home even if he or she is temporarily absent due to special circumstances.*
- 5. Your home was the main home of your child, stepchild, or foster child for more than half the year.
- 6. You must be able to claim an exemption for the child. However, you meet this test if you cannot claim the exemption only because the noncustodial parent can claim the child.
- 7. 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 does not have to live with you.

I said “yes” to **ALL** of the questions above, which means I meet the conditions to file 2015 IRS income tax returns as “Head of Household”. I will send the following to the Emory Office of Financial Aid:

1. A signed copy of this Head of Household Worksheet
2. A letter from a CPA or licensed tax professional stating the reason why you were eligible to file as Head of Household

*If considered unmarried then you must complete sections B and C, or the form will not be accepted as complete.*

<b>C: PARENTAL INFORMATION</b>	Parent 1	Parent 2
Provide the address where each parent lived for the last 6 months of 2015. Include the street, apartment number, city, state, zip code.  <i>Post Office Boxes are not acceptable addresses for this purpose.</i>	Name _____ Address: _____	Name _____ Address: _____
What was your marital status on December 31, 2015?	<input type="checkbox"/> Married <input type="checkbox"/> Separated <input type="checkbox"/> Divorce	<input type="checkbox"/> Married <input type="checkbox"/> Separated <input type="checkbox"/> Divorce
Did you pay for more that half the cost of keeping up a home for 2015?	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
You state in section B, #7 that a qualifying person lived with your for more that half of 2015. Provide the name and relationship to the parent.	Name _____ Relationship to Parent _____	Name _____ Relationship to Parent _____