

Head of Household Due Diligence

(This page is not filed with the return. It is for your records only.)

2023

Name(s) as shown on return

Tax ID Number

Filing Status - Head of Household

The IRS could require additional information/documentation if you are divorced, legally separated, or married and did not reside with your spouse the last 6 months of the year to determine if you qualify for the head of household filing status.

1. Marital status:

- | | |
|---|--|
| <input type="checkbox"/> Never married
<input type="checkbox"/> Spouse deceased
<input type="checkbox"/> Divorced, separated or spouse deceased | <input type="checkbox"/> Married but lived apart from spouse during the last 6 months of the year
<input type="checkbox"/> Separation agreement |
|---|--|

2. If you are divorced or legally separated, can you provide the IRS with any of the following documents?

- Divorce decree
 Separate maintenance agreement or separation agreement

3. If you are married but did not reside with your spouse for the last 6 months of the tax year, can you provide the IRS with any of the supporting documents verifying that your spouse did not live with you?

- Not applicable
 Lease agreement
 Utility bills
 Letter for a clergy member
 Letter from social services
 Other supporting documentation

If so, what type of documentation? _____

4. Can you provide the IRS with receipts and bills substantiating the cost of maintaining more than half of the cost of the home? Documentation that the IRS requires to substantiate the cost of maintaining the home includes:

- | | |
|--|--|
| <input type="checkbox"/> Utility bills
<input type="checkbox"/> Property tax bills
<input type="checkbox"/> Grocery receipts | <input type="checkbox"/> Rent receipts or mortgage interest statement
<input type="checkbox"/> Maintenance and repair bills
<input type="checkbox"/> Other household bills |
|--|--|

5. Did you receive any non-taxable support/income?

- | | |
|--|---|
| <input type="checkbox"/> Family support
<input type="checkbox"/> Food stamps
<input type="checkbox"/> Housing assistance | <input type="checkbox"/> Childcare assistance
<input type="checkbox"/> Other _____ |
|--|---|

6. If anyone else lives in the home: Name _____ Relationship _____
 Do they provide any financial support? Yes No

*** This worksheet can be used to substantiate the costs of maintaining the home.**

Publication 17, Worksheet 2-1. Cost of Keeping Up a Home

	Amount You Paid	Total Cost
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 of the cost of keeping up the home.

Your signature	Date	Spouse's signature. If joint return, BOTH must sign.	Date
Paid preparer's signature	Date		