

2020 Preparer Due Diligence - Head of Household

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:

- | | |
|---|--|
| 1 | Never married |
| 2 | Spouse deceased |
| 3 | Divorced or separated |
| 4 | Married but lived apart from spouse during the last 6 months of the year |
| 5 | Separation agreement |

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

- | | |
|---|--|
| 6 | Divorce decree |
| 7 | 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?

- | | |
|----|--------------------------------|
| 8 | Not applicable |
| 9 | Lease agreement |
| 10 | Utility bills |
| 11 | Letter from a clergy member |
| 12 | Letter from social services |
| 13 | Other supporting documentation |

If so, what type of documentation?

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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:

- | | | | |
|----|--------------------|----|--|
| 15 | Utility bills | 18 | Rent receipts or mortgage interest statement |
| 16 | Property tax bills | 19 | Maintenance and repair bills |
| 17 | Grocery receipts | 20 | Other household bills |

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

- | | | | |
|----|--------------------|----|----------------------|
| 21 | Family support | 24 | Childcare assistance |
| 22 | Food stamps | 25 | Other |
| 23 | Housing assistance | | |

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This worksheet can be used to substantiate the costs of maintaining the home. The IRS does not require this worksheet to be completed. It is included here for your convenience.

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

	Amount you paid	Total cost
Property taxes	27	28
Mortgage interest expense	29	30
Rent	31	32
Utility charges	33	34
Repairs/Maintenance	35	36
Property insurance	37	38
Food eaten in the home	39	40
Other household expenses	41	42

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