

2023 Preparer Due Diligence - Head of Household

Filing Status - Head of Household

The IRS could require additional information / documentation if the taxpayer is divorced, legally separated, or married and did not reside with his or her spouse the last 6 months of the year to determine if the taxpayer qualifies for the Head of Household filing status.

1 Marital status:

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

2 If the taxpayer is divorced or legally separated, can he or she provide the IRS with any of the following documents?

- 6 Divorce decree
- 7 Separate maintenance agreement or separation agreement

3 If the taxpayer is married but did not reside with a spouse for the last 6 months of the tax year, can he or she provide the IRS with any of the supporting documents verifying that the spouse did not live with the taxpayer?

- 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?

14

4 Can the taxpayer 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
- 16 Property tax bills
- 17 Grocery receipts
- 18 Rent receipts or mortgage interest statement
- 19 Maintenance and repair bills
- 20 Other household bills

5 Did the taxpayer receive any nontaxable support / income?

- 21 Family support
- 22 Food stamps
- 23 Housing assistance
- 24 Childcare assistance
- 25 Other 26

6 If anyone else lives in the home, provide:

Name 27 Relationship 28

Do they provide any financial support? 29 **Yes** 30 **No**

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	31	32
Mortgage interest expense	33	34
Rent	35	36
Utility charges	37	38
Repairs / Maintenance	39	40
Property insurance	41	42
Food eaten in the home	43	44
Other household expenses	45	46

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