Head of Household Due Diligence

(Keep for your records)

2020

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:

- ☐ Never married
- ☐ Spouse deceased
- ☐ Divorced, separated or spouse deceased
- ☐ Married but lived apart from spouse during the last 6 months of the year
- ☐ 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:

- ☐ Utility bills
- ☐ Property tax bills
- ☐ Grocery receipts
- ☐ Rent receipts or mortgage interest statement
- ☐ Maintenance and repair bills
- ☐ Other household bills

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

- ☐ Family support
- ☐ Food stamps
- ☐ Housing assistance
- ☐ Childcare assistance
- ☐ Other _____

*** 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		