

Head of Household

1. Marital Status:

- Never Married** **Spouse Deceased** **Divorced or Separated**
 Separation Agreement **Married but lived apart from Spouse for the last 6 months of the year**

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

- Divorce Decree** **Separation Agreement or Separate Maintenance Agreement**

3. If the taxpayer is 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** **Letter from Clergy**
 Utility Bills **Letter from Social Services**
 Other Supporting Documentation, If so What Type of Documentation? _____

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

- Utility Bills** **Rent/Mortgage Interest Statement** **Grocery Receipts**
 Property tax Bills **Maintenance and Repair Bills** **Other Household Bills**

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

- Family Support** **Food Stamps**
 Housing Assistance **Childcare Assistance Other**

6. If anyone else lives in the home, provide:

Did they provide financial support?

Name: _____ Relationship: _____ **Yes No**

Name: _____ Relationship: _____ **Yes No**

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

	Amount you paid	Total Cost
Property Taxes		
Mortgage Interest		
Rent paid		
Utility Charges		
Repairs/maintenance		
Property insurance		
Food eaten in the home		
Other household expenses		

Taxpayer Signature _____ **Date** _____

Spouse Signature _____ **Date** _____