

# J-tax-S Inc.

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## Head of Household

To claim Head of Household you must be Unmarried (or considered unmarried) and provided more than half the cost of keeping up a home for the year for a qualifying person

We must have a copy of some of the below items to show proof you are maintaining the home:  
Lease Agreement, Utility bills, Property Tax Bills, Letter from Social Services, Mortgage Interest, Rent Receipts to show you are the one maintaining the home.

Marital Status:

- Never married
- Widow/Widower (spouse died before 01/01/2023) if less than 2 yrs, what year did they pass? \_\_\_
- Received final divorce decree/separation agreement by 12/31/2023
- Married but lived apart last 6 months (can provide proof, Lease agreement, Utility bills, etc.)

Check next to any of the following you can provide the IRS to substantiate maintaining more than half the cost of the home for being married but living apart for the last 6 months of the year

- Utility Bills
- Property tax bills
- Rent receipts or mortgage interest
- Other household bills
- Letter from social services
- Grocery receipts

Check next to any of the following to indicate any non-taxable support or income you received

- Family support
- Housing assistance
- Food Stamps
- Childcare Assistance
- Other \_\_\_\_\_

Below is actual worksheet the IRS will use to determine if you are eligible for Head of Household

Costs of Keeping up a Home for the Year		
	Taxpayer Paid	Total Cost
1) Property Taxes		
2) Mortgage Interest Expense		
3) Rent		
4) Utility Charges		
5) Repairs/Maintenance		
6) Property Insurance		
7) Food Consumed on Premises		
8) Other Household Expenses		
9) Totals	\$ (A)	\$ (B)
10) % paid by taxpayer (A/B)		

If Line 10 is > 50%, taxpayer meets the test for paying more than half the cost of keeping up a home.

**Note:** Do not include costs such as clothing, education, medical, vacations, life insurance, transportation, the value of personal services, or the rental value of a home the taxpayer owns.