



## **Head of Household Tax Filing Discrepancy**

According to the [IRS Publication 17](#), a married couple may only choose from two filing statuses:  
**Married Filing Joint (MFJ) or Married Filing Separate (MFS)**

In certain circumstances, a married person may be eligible to file as **Head of Household**; however, these are unusual. According to the [IRS Publication 17](#), in order to file as Head of Household you must meet these IRS guidelines:

- 1) You are unmarried or “**considered unmarried**” on the last day of the year
  - a. You are considered unmarried on the **last day of the tax year if you meet ALL** of the following tests
    - i. You file a separate return
    - ii. You paid **more than half** the cost of keeping up your home for the tax year
    - iii. Your spouse did not live in your home **during the last 6 months** of the tax year\*\*\*
    - iv. Your home was the main home of your child/step-child/foster child
    - v. You must be able to claim an exemption for the child. However, you meet this test if you cannot claim the exemption only because the noncustodial parent can claim the child.
- 2) You paid more than half the cost of keeping up a home for the year
- 3) A “qualifying person” lived with you in the home for **more than half** the year (except for temporary absences, such as school). However, if the “qualifying person” is your dependent parent, he or she does not have to live with you.

\*\*\*This does not apply to a married couple who maintain separate homes but still consider themselves married, as can happen when spouses live in different cities for employment purposes.

- Acceptable resolutions include: a signed and dated Statement, on company letterhead, from a tax professional indicating why you and/or your spouse were eligible to file as Head of Household, or documentation that supports you and/or your spouse were considered unmarried, such as lease agreements, separate utility bills and/or any other materials you feel accurately support your eligibility to file HOH.

If you do not meet all of the above IRS requirements for your filing status(es) and are not able to provide acceptable supporting documentation, you will need to consult your tax professional and **possibly file an amendment for the relevant tax year**. The Office of Financial Aid will be unable to move forward with awarding financial aid until this discrepant information is resolved. Please notify our office accordingly if you will be unable to provide resolution documentation.

For privacy, your tax professional’s statement or supporting documentation may be submitted [here](#) for Applicants. Current and returning Students may upload your documents [here](#).

## **COLUMBIA SOUTHERN UNIVERSITY**