



Brangham & Associates, Inc.

Certified Public Accountant

Accounting • Taxes • Consulting • QuickBooks Training and Consulting

2022 Head of Household Filing Status Validation Form

HOH Qualifying Child or Relative & Other Qualifying Circumstances Questionnaire

Taxpayer Name _____

Check ALL that apply (Note: to qualify for HOH status, you must qualify be able to check either 1 or 2 and 3, plus have at least one qualifying household member):

1. I was unmarried, divorced or legally separated under a separate maintenance agreement as of December 31, 2022. Provide a copy of the court order containing the child custody arrangement, if not already provided.

--OR--

2. I was legally married but considered unmarried as of December 31, 2022.

All the following must be true to qualify:

- You are or will be filing a separate return from your spouse.
- You provided more than half the cost of maintaining your home for the entire tax year.
- Your home was the principal place of abode for you and your dependent son, daughter, or eligible foster child or relative* for more than half the tax year**.
- Your spouse must not have lived in the home at any time during the last six months of the tax year. This does not include time where the spouse was living away from the home temporarily (job assignment, military deployment, temporary incarceration).

--AND--

3. I directly paid more than 50% of the costs of maintaining the household of the principal place of abode for my qualified dependent(s)*. Household expenses include rent, mortgage and interest, real estate taxes, insurance on the home, repairs and maintenance, utilities, food eaten in the home.

*In addition to your own child (natural, adopted or step), a qualifying dependent may include a qualifying relative: a brother or sister (half/step), niece or nephew, father, or mother (step), aunt or uncle, grandparent, in-laws (son, daughter, brother, sister, father or mother). **Also, someone who is not related to you may qualify if they were present in your home for the entire year and meet the other requirements. **Special rules apply, further information may be required by your tax preparer to help determine if any of your household members qualify you to use the HOH status on your return.**

--AND--

For your 2020 or any previous year tax return, did the IRS disallow the Head of Household filing status? Y ___ N ___

--AND--

List all household members that you believe qualify you to file as Head of Household for the 2022 Tax Year

Dependent Name	Relationship	Months Present in Home	Total taxable income earned by Household Member.

SIGN - I certify that the above is true to the best of my knowledge

Date