**2023 required Due Diligence Questions for Certain Income Tax Positions**

**Head of Household Filing Status**

The IRS requires tax return preparers to complete a due diligence checklist with all income tax returns that contain certain credits and deductions, including steep penalties for noncompliance. Your return qualifies for the following special credits/deductions; therefore, it is imperative you read and understand this entire document. **YOUR RETURN WILL NOT BE FINALIZED UNTIL YOU SIGN AND RETURN THIS DOCUMENT TO US.**

**HEAD OF HOUSEHOLD FILING STATUS:**

The Head of Household filing status generally is for unmarried individuals who provide a home for certain other persons and is generally more favorable than filing as Single. In order to qualify for Head of Household filing status, you must meet the following requirements:

* Be considered unmarried as of the last day of the tax year
  + You were legally separated under a decree of divorce or separate maintenance
  + You are married but lived apart from your spouse for the last 6 months of the tax year and file a separate tax return and paid over half the cost of keeping up your home.
    - Living “apart” does not include time spent apart due to temporary absences like military service, hospital stays, incarceration, lengthy business trips**.**
  + You are married to a nonresident alien.
* You have paid more than half of the cost of maintain the household for the year.
* You maintain a household for either a “qualifying child” or “qualifying relative” (unrelated dependent does not qualify).
  + The child must be your biological child, stepchild, foster child, sibling, step sibling, half sibling, or descendant (child, grandchild, great grandchild, etc.) of one of these relatives.
  + The child must have lived within your home for more than six months during the tax year. Even if you claim the child as a dependent for other reasons, if they don’t live with you at least six months, they don’t qualify.
  + The child needs to be younger than you.
  + As of the end of the tax year, the child must be under 19 if he is not a student, or under 24 if he is a full-time college student.
  + The child must not have paid for more than half of his living expenses during the tax year.
  + The qualifying child of a taxpayer for head of household purposes cannot be married, unless the taxpayer can claim that child as a dependent.
* Qualifying relatives – parents, for example, can qualify you for head of household status, even if they don’t live with you, if you paid more than half the cost of maintaining that parent’s main home for the entire year and claimed the parent as a dependent on their return.
* A nephew or niece or in-laws may qualify; if they live with you more than half the year and you provide more than half their support, they too qualify you for this filing status.

**I CERTIFY UNDER PENALTY OF PERJURY:**

* **I meet every one of the above requirements for 2023**
* **I am able to provide documentation needed to prove that I qualify for this credit if audited by the IRS.**
* **I have never been notified by the IRS that this credit was disallowed or reduced in a previous year.**
* **I have read and understand the foregoing is true and correct.**

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**Signature Date**

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**Signature Date**