

Preparer Due Diligence – Head of Household Documentation Assistance

The IRS could require additional information/documentation if the taxpayer is divorced, legally separated, or married and did not reside with his or her spouse the last 6 months of the year to determine if the taxpayer qualifies for the Head of Household filing status.

1. Marital status:

- Never married Spouse deceased Divorced or separated
- Separation agreement Married but lived apart from spouse during the last 6 months of the year

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

- Divorce decree Separate maintenance agreement or separation agreement

3. If the taxpayer is married but did not reside with a spouse for the last 6 months of the tax year, can he or she provide the IRS with any of the supporting documents verifying that the spouse did not live with the taxpayer?

- Not applicable
- Lease agreement
- Utility bills
- Letter from a clergy member
- 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 of the cost of the home? Documentation that the IRS requires to substantiate the cost of maintaining the home includes:

- Utility bills Rent receipts or mortgage interest statement
- Property tax bills Maintenance and repair bills
- Grocery receipts Other household bills

5. Did the taxpayer receive any nontaxable support/income?

- Family support Childcare assistance
- Food stamps Housing assistance
- Other

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

Name .

Relationship.....

Do they provide any financial support? Yes No

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

	Amount you paid	Total Cost
Property taxes		
Mortgage interest expense		
Rent		
Utility charges		
Repairs/maintenance		
Property insurance		
Food eaten in the home		
Other household expenses		