

Student's Name \_\_\_\_\_ DePauw ID (or SSN) \_\_\_\_\_

The Department of Education requires Financial Aid administrators to verify tax filing status. Your FAFSA or other documents submitted indicates that your parents are married, but according to your parent income tax return one or both parents filed "Head of Household". IRS Publication 17 states that a married person can only file income taxes as "Married Filing Jointly" or "Married Filing Separately".

***A parent may be able to file as "Head of Household" if they meet ALL the following requirements:***

1. The parent was "unmarried" or "considered unmarried" on the last day of the year.  
The parent is considered unmarried on the last day of the tax year if the parent meets ALL the following:
  - Files a separate return.
  - Paid more than half the cost of keeping up a home for the tax year.
  - Spouse did not live in the home during the last 6 months of the tax year. The spouse is considered to live in the home even if he or she is temporarily absent due to special circumstances.
  - The parent home was the main home of a child, stepchild, or eligible foster child for more than half the year.
  - Must be able to claim an exemption for the child.
2. The parent paid more than half the cost of keeping up a home for the year.
3. A "qualifying person" lived with the parent in the home for more than half the year (except for temporary absences, such as school).

**For more information regarding filing as Head of Household, see IRS Publication 501.**

<http://www.irs.gov/publications/p501/index.html>

**Return this form with the following information:**

- My parents have filed an amended 2012 IRS Income Tax Return and I am submitting signed copies of BOTH the original 2012 IRS Tax Return (1040) AND the Amended 2012 IRS Tax Return (1040X) to the Financial Aid Office.
- My parent(s) filing status is correct and I am submitting a letter from a CPA or licensed tax professional stating the reason why one or both married parents were eligible to file as Head of Household.

I certify that the submitted information is true and correct to the best of my knowledge and belief. If asked by an authorized official, I agree to provide additional proof of the information provided on this form. I understand that purposely providing false or misleading information on this form may result in reduction or repayment of aid, fines and/or imprisonment in this and/or future years.

Student's Signature: \_\_\_\_\_ Date: \_\_\_\_\_

Parent's Signature: \_\_\_\_\_ Date: \_\_\_\_\_