



# Head of Household Tax Filing Status Verification Student / Spouse 2025-2026

## Student Information

Use BLACK or BLUE ink only

Student Name \_\_\_\_\_ Student ID \_\_\_\_\_ Student Phone Number \_\_\_\_\_

On your 2023 Federal Income Tax Return, you or your spouse filed under the tax filing status of Head of Household. There are certain criteria that must be met in order to be eligible to file with this status. Based on information provided on your FAFSA, we must determine if you qualify for this filing status.

Who is listed as Head of Household on your 2023 taxes?  Myself (Student)  My Spouse

If your spouse is listed as Head of Household, please provide their name and phone number:

Student Spouse Name: \_\_\_\_\_ Phone: \_\_\_\_\_

Please carefully review each tax filing requirement for the person listed as Head of Household, and complete and submit this form to our office for our review. If our office comes to the determination you filed incorrectly, you will be asked to provide a signed copy of a 2023 amended tax return 1040-X showing your corrected tax filing status.

For further guidance and explanations regarding the IRS criteria, please refer to [IRS Publication 17, Part One, Chapter 2, under the Head of Household filing status heading](#). You may be able to file as head of household if you meet all of the following requirements.

1. You are unmarried or considered unmarried on the last day of the year.
2. You paid more than half of 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, your dependent parent doesn't have to live with you.

### Requirement 1 – Were you unmarried or “considered unmarried” on the last day of 2023?

**Considered Unmarried:** To qualify for head of household status, you must be either unmarried or considered unmarried on the last day of the year. You are considered unmarried on the last day of the tax year if you meet **all** of the following criteria. For more information, please refer to the [IRS Publication 17, Part One, Chapter 2, Head of Household](#) section, under the Considered Unmarried heading.

1. You file a separate return. A separate return includes a return claiming married filing separately, single, or head of household filing status.
2. You paid more than half of the cost of keeping up your home for the tax year.
3. Your spouse did not live in your home during the last 6 months of the tax year. Your spouse is considered to live in your home even if your spouse is temporarily absent due to special circumstances.
4. Your home was the main home of your child, stepchild, or foster child for more than half the year.
5. You must be able to claim the child as a dependent.

Please check the answer that applies to you.

**Yes** - I was unmarried or considered unmarried on the last day of 2023. Please continue to Requirement 2.  
• If you were legally married, but “considered unmarried” for the 2023 tax year, please indicate the dates during which your spouse was NOT living in your home: \_\_\_\_\_

**No** - I was not unmarried or considered unmarried on the last day of 2023. Please sign the bottom of page 2. You do not need to continue with the following questions.

Deliver to: Boise State Financial Aid Office, Administration Building, Room 124, 1910 University Drive, Boise, ID 83725-1365

Email: [FinancialAid@BoiseState.edu](mailto:FinancialAid@BoiseState.edu) | Phone: (208) 426-1664

Note: Documents containing Social Security numbers may not be accepted via email. Please redact the number(s) or submit a different way.



**Requirement 2 – Did you pay more than half of the cost of keeping up a home for 2023?**

**Keeping Up a Home:** To qualify for head of household status, you must pay more than half of the cost of keeping up a home for the year. You can determine whether you paid more than half of the cost of keeping up a home by using [Worksheet 2-1](#) in IRS Publication 17. The costs you include are expenses such as rent, mortgage interest, real estate taxes, insurance on the home, repairs, utilities, and food eaten in the home. Do not include the costs of clothing, education, medical treatment, vacations, life insurance, or transportation. Also, do not include the value of your services or those of a member of your household.

Please check the answer that applies to you.

- Yes** - I paid more than half the cost of keeping up my home in 2023. Please continue to Requirement 3.
- No** - I did not pay more than half the cost of keeping up my home in 2023. Please sign the bottom of the form. You do not need to continue to the following question.

**Requirement 3 – Did a “qualifying person” live with you in your home for more than half of 2023?**

**Qualifying Person:** A qualifying person includes a qualifying child (such as your son, daughter, or grandchild), who you also claim as a dependent, a qualifying relative who is your father or mother, who you can also claim as a dependent, or a qualifying relative (such as a grandparent, brother, or sister), who you can also claim as a dependent. For more information on who is a qualifying person, [see Table 2-1](#) in IRS Publication 17. Any person not described in Table 2-1 is not a qualifying person.

Please check the answer that applies to you.

- Yes** – A qualifying person lived with me in my home for more than half of 2023. Please fill in the table below, then sign the bottom of this form, certifying the validity of your responses.
  - Please indicate the name(s) of your qualifying dependent(s), the months in which your qualifying dependent(s) lived in your home, and their relationship to you. If you need more space, you may attach another sheet of paper.

Name of qualifying dependent	Number of months lived in home	Relationship to you

- No** – A qualifying person did not live with me in my home for more than half of 2023. Please sign the bottom of this form certifying the validity of your responses.

If you need more space to explain how you qualify to file as Head of Household tax filing status for the 2023 tax year, please submit a [supplemental written statement](#) with your explanation.

**SIGNATURE CERTIFICATION:** Each person signing below certifies that all of the verification documents submitted with this certification are complete and correct. **WARNING:** If you purposely give false or misleading information, you may be fined, sent to prison, or both.

Handwritten or Stylus Signatures are Required – typed will not be accepted

Student Signature

Date

Student Spouse Signature

Date

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