



2018-2019 Head of Household Conflict

Student's Name: _____

SU ID: _____

It appears that there is a "Head of Household" tax filing conflict on your 2018-2019 FAFSA for either:

1. **Independent Student** – you and/or your spouse filed as Head of Household on the 2016 IRS Tax Return.
2. **Dependent Student** - one or both parents filed as Head of Household on their 2016 IRS Tax Return.

In order for us to continue processing your financial aid, your parent(s)/you must file an amended 2016 tax return (1040X) that shows a corrected filing status to "Married Filing Separate", "Married Filing Joint", or a statement must be provided from a licensed tax professional, that clearly verifies, based on IRS tax law, that the filer(s) were eligible to file as "Head of Household" for the 2016 tax year.

Please refer to the IRS guidelines below to determine who is considered eligible to file as Head of Household. For more detailed information refer to IRS Publication 501 (Instructions for filing a 1040) for the 2016 tax year at www.irs.gov.

You may be able to file as Head of Household if you meet ALL the following guidelines:

1. You are unmarried or considered unmarried if you meet **ALL** the following requirements:
 - You file a separate return.
 - You paid more than half the cost of keeping up your home for the tax year.
 - 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 he or she is temporarily absent due to special circumstances.
 - Your home was the main home of your child, stepchild, or foster child for more than half the year.
 - You must be able to claim an exemption for the child. However, you meet this test if you cannot claim the exemption only because the noncustodial parent can claim the child.
2. 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, he or she does not have to live with you.

Select ONE option below and return this form with the required information:

_____ The 2016 IRS Tax Return Transcript (www.irs.gov/Individuals/Get-Transcript) and a signed copy of the 1040X

_____ A letter from a CPA or licensed tax professional (on letterhead) stating the reason why the filer(s) were eligible to file as "Head of Household".

If you purposely give false or misleading information to our office for the determination of federal aid eligibility, you may receive a fine, a prison sentence, or both.