

TAX FILING RESOLUTION FORM – STUDENT HEAD OF HOUSEHOLD

Student's Name: _____ **Phone:** _____

Reason for this form: The U.S. Department of Education requires financial aid administrators to review and resolve discrepancies in your tax filing status. Your FAFSA or other documentation indicates that you are married, but according to your income tax information, you are filing "Head of Household." IRS Publication 17 states that a married person can only file taxes as "Married Filing Jointly" or "Married Filing Separately." However, a person can file "Head of Household" if they are considered by the IRS to be unmarried **and** meet certain other criteria. For more information consult a tax professional or refer to *IRS Publication 17 - 2018 Tax Guide for Individuals* online at irs.gov/pub/irs-prior/p17--2018.pdf.

Student's Certification Statement

I certify that all information provided in this document is true, complete and accurate. I understand that if I purposely give false or misleading information, I may be fined, sentenced to jail or both.

Student Signature _____ **Date:** _____

SECTION A: Considered Married: For tax purposes, you may be married or considered married, for the entire year, if on December 31, 2018, you meet any one of the following tests. Check any for which you can answer "yes."

- 1. You are married and living together as husband and wife.
- 2. You are living together in a common law marriage that is recognized in the state where you now live or the state where the common law marriage began.
- 3. You are separated but lived together in the same household at any point in the last 6 months of 2018.

If you can check ANY box above indicating a "yes" answer to any of the statements, you are considered married and not eligible to file a 2018 U.S. Income Tax Return with the "Head of Household" filing status.

Action Required:

1. You must file an amended 2018 tax return(s) as either "Married Filing Jointly" or "Married Filing Separately."
2. Submit the following to our office:
 - A signed copy of this form
and
 - signed copy(ies) of **Form 1040X - Amended U.S. Individual Income Tax Return**
and
 - **2018 Tax Return Transcript(s) or signed 2018 federal tax return with applicable schedule(s).** Check "Your Eligibility Requirements" in Banner. Submit if status for "IRS tax return data (student)" is anything other than "Submitted to FAO" or "Reviewed by FAO."

If considered married, stop here. Do not complete SECTIONS B or C.

A 2018 IRS Tax Return Transcript may be obtained through:

- **Make sure to request the "IRS Tax Return Transcript" and *NOT* the "IRS Tax Account Transcript."**
- **Online Request** - Go to irs.gov and click "Get Your Tax Record." Then click "Get Transcript ONLINE" or "Get Transcript by MAIL."
- **Telephone Request** - 1-800-908-9946
- **Paper Request Form** - IRS Form 4506T-EZ (available online at irs.gov or from the financial aid office)

SECTION B: Head of Household Eligibility: You may be able to file a tax return with “Head of Household” filing status if you meet ALL of the following tests.

- 1. You are unmarried or considered unmarried by the IRS on December 31, 2018; and you meet all of the following tests: **(Check all that apply.)**
 - You filed a separate return; ***and***
 - You paid more than half the cost of keeping up your home for the tax year; ***and***
 - Your spouse did not live in your home during the last six months of the tax year; (Your spouse is considered to live in your home even in he/she was temporarily absent due to special circumstances) ***and***
 - Your home was the main home of your child, stepchild or foster child for more than half the year; ***and***
 - You must be able to claim an exemption for the child.

- 2. A qualifying person (qualifying child mentioned above or other qualifying relative) lived with you in the home for more than half the year. (If the qualifying relative is your dependent parent they do not have to live with you.)

If you can check ALL of the boxes above indicating a “yes” answer to ALL of the statements, you meet the conditions to file your 2018 U.S. Income Tax Return with the “Head of Household” filing status.

Action Required:

- 1. Complete **SECTION C: Student and Spouse Information**, below.
- 2. Submit the following to our office:
 - A signed copy of this form ***and***
 - Documentation of separate addresses (see **SECTION C**) ***and***
 - **2018 Tax Return Transcript(s) or signed copy of 2018 Tax Return and applicable schedule(s)**

SECTION C: Student and Spouse Information

- 1. What was your marital status on December 31, 2018? Married Separated Divorced
- 2. Provide proof of separate addresses (example: copies of utility or mortgage bill, lease agreement).
- 3. Provide the separate physical addresses where you and your spouse lived for the last 6 months of the year. Include street, city and state. **A Post Office Box is not acceptable.**

Your Street Address: _____ City: _____ State: _____

Spouse’s Name: _____

Spouse’s Address: _____ City: _____ State: _____

<p>JCC Financial Aid Office PO Box 20 Jamestown, NY 14702-0020 Jamestown 716.338.1009 1.800.388.8557 ext. 1009 Olean 716.376.7512 1.800.388.8557 ext. 7512 FAX 716.338.1459</p>
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