

TAX FILING RESOLUTION FORM – PARENT 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 parent's tax filing status. Your FAFSA or other documentation indicates that your parents are married, but according to your parent's income tax information, one or both of your parents is 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 refer to *IRS Publication 17 - 2018 Tax Guide for Individuals (irs.gov/pub/irs-prior/p17--2018)* or consult a tax professional.

Certification Statement (Student and both parents must sign)

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.

Parent 1 Signature _____ **Date:** _____

Parent 2 Signature _____ **Date:** _____

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 IF PARENTS ARE CONSIDERED MARRIED:

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**
 - **Signed 2018 Tax Return with Schedule(s) or 2018 Tax Return Transcript(s) for parent(s).** Check "Your Eligibility Requirements" in Banner. Submit if status for "IRS tax return or FAFSA IRS DRT data-parent" 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:

- **Online Request:** Go to www.irs.gov and click on "Get Your Tax Record" then choose "Get Transcript Online" or "Get Transcript by MAIL."
- **Telephone Request** - 1-800-908-9946
- **Paper Request Form** - IRS Form 4506T-EZ

Make sure to request the "IRS Tax Return Transcript" and NOT the "IRS Tax Account Transcript."

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 IF PARENT MEETS THE CONDITIONS TO FILE AS HEAD OF HOUSEHOLD TAX STATUS:

1. Complete **SECTION C: Parent 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 federal tax return with applicable Schedule(s)** for both parents

SECTION C: Parent Information

Parents’ Addresses	Parent 1	Parent 2
List the separate physical addresses where each parent lived for the last 6 months of the year. Include street, city, state and zip code. <i>A Post Office Box is not acceptable.</i>	Name: _____ Address: _____ _____	Name: _____ Address: _____ _____
Provide proof of separate addresses (example: utility or mortgage bill, lease agreement)		

Parents’ Marital Status	Parent 1	Parent 2
What was each parent’s marital Status on December 31, 2018?	<input type="checkbox"/> Married <input type="checkbox"/> Separated <input type="checkbox"/> Divorced	<input type="checkbox"/> Married <input type="checkbox"/> Separated <input type="checkbox"/> Divorced

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