



2011-2012

## Head of Household

\_\_\_\_\_  
Last Name

\_\_\_\_\_  
First Name

\_\_\_\_\_  
MI

\_\_\_\_\_  
JSCC Student ID

\_\_\_\_\_  
Social Security Number

According to the information provided:  
You and your spouse

**Or**

Your parent(s) *(if you are a dependent student)*

have filed “Head of Household” on the 2010 Federal Income Tax Return(s) but appear to have married in 2010.

Please review these rules from **IRS Publication #501** to determine who can file a 2010 IRS form as “Head of Household”.

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

1. You were separated or divorced on the last day of the year
2. You paid more than half 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 attending school)*

A **\*qualifying Person\*** is:

1. Your child or grandchild who - lived with you more than half the year **And** is single **Or** is married but still someone you can claim as an exemption
2. The tax filer’s mother or father if – the tax payer claims the mother/father as an exemption

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### INSTRUCTIONS

If you or your parent(s) should not have filed 2010 Income Tax Returns as “Head of Household”:

1. File an amended 2010 Federal Income Tax Return
2. Submit a signed copy of the amended 2010 Federal Income Tax Return to our office

If you or your parent(s) meet the conditions for filing the 2010 federal income tax return as “Head of Household”:

1. Provide the requested information below
  2. Return this signed form to our office
- \*The student **And** spouse **Or** both parents *(if the student is dependent)* must sign this form

