

## Qualifying as Head of Household

### **You can file as Head of Household if:**

1. You are unmarried or "considered unmarried" on the last day of the year and
  2. You paid for more than half the cost of keeping up a home for the year and
  3. A "Qualifying Person" lived with you in the home for more than half the year.
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1. You are "considered unmarried" if:
    - You file a separate return, MFS, S, or HOH, and
    - You paid more than half the cost of keeping up your home for the year and
    - Your spouse did not live in your home any time during the last six months of the year. (Temporary absences do not count.)
    - You maintained a household for more than half the year for a dependent child, stepchild, adopted child, or qualified foster child. You must be able to claim the child as your dependent but you are treated as meeting this test if you waive your right to claim the child in favor of the non-custodial parent.
  2. You paid for more than half the cost of the household if you paid more than half of the rent, property taxes, mortgage interest, utilities, repairs, property insurance, domestic help, and food eaten in the home.
  3. A Qualifying Person is a relative who qualifies as your dependent under qualifying child or qualifying relative rules. An unrelated person who qualifies as your dependent does not qualify you for Head of Household.

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