

## Supporting Documents To Prove Head of Household Filing Status

You may qualify for Head of Household filing status if you meet the following three tests:  
**Marriage Test, Qualifying Person Test, and Cost of Keeping up a Home Test.**

<b>Marriage Test</b>	<b>If You Are:</b>		<b>Then send photocopies of the following documents for tax year 2007</b>
	Single		Go to the Qualifying Person Test and Cost of Keeping up a Home Test.
	Divorced or legally separated		Entire divorce decree, separate maintenance decree, or separation agreement.
	Married, but your spouse did not live with you during the last 6 months of tax year 2007		Documents verifying your spouse did not live with you during the last 6 months of the year, such as a lease agreement, utility bills, a letter from a clergy member, or a letter from social services.
<b>Qualifying Person Test</b>  (If your relationship with the child is not in this listing, please see Publication 501, Exemptions, Standard Deduction, and Filing Information for more information).	<b>If the Person Is:</b>	<b>And</b>	<b>Then send photocopies of the following documents for tax year 2007</b>
	<p>Your child (including an adopted child, or a pending adoption),</p> <p>Your brother or sister, stepbrother or stepsister, or any of their descendants (for example, grandchild, niece, or nephew),</p> <p>Your eligible foster child (a child placed in your home by an authorized placement agency or by a court order).</p>	<p>You can claim a dependency exemption for the child.</p> <p>The child lived in your home for more than half of 2007 (temporary absences away from home, such as time spent at school, count as time lived at home).</p> <p>Note-- A married child must be your dependent.</p>	<p>Documents proving an authorized placement agency or court order placed the child in your home.</p> <p>Birth and marriage certificates verifying your relationship to the child (send these documents only for a qualifying child who is not your natural or adopted child).</p> <p>To show both you and your child lived together for more than half of 2007 send:</p> <ol style="list-style-type: none"> <li>1. School, medical, daycare, or social service records.</li> <li>2. A letter on the official letterhead from a school, medical provider, social service agency, or place of worship that shows names, common address and dates. (If you send a letter from a relative who provides your daycare, you MUST send at least one additional letter.)</li> </ol> <p><b>You may need to send more than one document to show that the child lived with you for more than half of the year.</b></p>
<b>Cost of Keeping up a Home Test</b>	<b>If:</b>	<b>And</b>	<b>Then send photocopies of the following documents for tax year 2007</b>
	You pass both the marriage test and the qualifying person test,	You paid more than half the cost of keeping up your home for 2007.	Rent receipts, utility bills, grocery receipts, property tax bills, mortgage interest statement, upkeep and repair bills, property insurance statement, and other household bills.