



# Pamlico Community College

Office of Financial Aid

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**2026-2027**

## Head Of Household Filer Status Verification Form

**Student Name:** \_\_\_\_\_ **PCC Student ID** \_\_\_\_\_

### Head of Household Definition

You/your spouse/your parent may be able to file as head of household if you meet **all** the following requirements.

1. You/ your spouse / your parent is unmarried or “considered unmarried” on the last day of the year. See below for definition of “considered unmarried”.
2. You/your spouse/your parent paid more than half the cost of keeping up a home for the year.
3. A qualifying person lived with you/your spouse/your parent in the home for more than half the year (except for temporary absences), unless it is your dependent parent, then he or she doesn’t have to live with you.

### Considered Unmarried

If someone is married, they can be “considered unmarried” for tax purposes and still file as head of household. Under IRS rules in IRS Publication 17, an individual is “considered unmarried” if those individual meets **all** of the following conditions:

1. The tax filer files a separate return. A separate return includes a return claiming married filing separately, single, or head of household filing status.
2. You paid more than half the costs of “keeping up a home” for the tax year.
3. The tax filer’s spouse did not live in the tax filer’s home during the last six months of the tax year, even if your spouse is temporarily absent due to special circumstances. (See Publication 17).
4. The tax filer’s home was the main home of his/her child, stepchild, adopted child, or foster child for more than half the tax year; and
5. The tax filer is able to claim the child as a dependent.

Also, you/your spouse/your parent are “considered unmarried” for head of household purposes if the spouse was a nonresident alien at any time during the year and the taxpayer doesn’t choose to treat the nonresident spouse as a resident alien.



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**2025-2026**

## Head Of Household Filer Status Verification Form (part 2)

**Student Name:** \_\_\_\_\_ **PCC Student ID** \_\_\_\_\_

### Certification

I qualify to file as head of household, even though I am legally married because:

\_\_\_ My spouse was a nonresident alien during the tax year.

\_\_\_ My spouse and I resided at different addresses during the final six months of the tax year and each of us paid more than half the cost of keeping up a home for the tax year.

My address during the tax year:

\_\_\_\_\_

My spouses' address during the tax year:

\_\_\_\_\_

### Certification and signatures

**Signing this worksheet certifies that all of the information you reported on it is complete and correct.**

WARNING: If you purposely give false or misleading information you may be fined, be sentenced to jail, or both

Student's Signature \_\_\_\_\_ Date \_\_\_\_\_

Spouse's Signature (if married) \_\_\_\_\_ Date \_\_\_\_\_

Parent's Signature (if dependent) \_\_\_\_\_ Date \_\_\_\_\_

## Keeping Up a Home

To qualify for head of household status, you must pay more than half of the cost of keeping up a home for the year. You can determine whether you paid more than half of the cost of keeping up a home by using [Worksheet 2-1](#).

### Worksheet 2-1. Cost of Keeping Up a Home

	<b>Amount You Paid</b>	<b>Total Cost</b>
<b>Property taxes</b>	\$	\$
<b>Mortgage interest expense</b>		
<b>Rent</b>		
<b>Utility charges</b>		
<b>Repairs/Maintenance</b>		
<b>Property insurance</b>		
<b>Food eaten in the home</b>		
<b>Other household expenses</b>		
<b>Totals</b>	\$	\$
<b>Minus total amount you paid</b>		()
<b>Amount others paid</b>		\$
<b>If the total amount you paid is more than the amount others paid, you meet the requirement of paying more than half of the cost of keeping up the home.</b>		

Costs you include.

Include in the cost of keeping up a home expenses, such as rent, mortgage interest, real estate taxes, insurance on the home, repairs, utilities, and food eaten in the home.

Costs you don't include.

Don't include the costs of clothing, education, medical treatment, vacations, life insurance, or transportation. Also don't include the value of your services or those of a member of your household.