**Due Diligence Questionnaire for Head of Household**

The IRS has increased the due diligence requirements to claim the head of household (HOH) filing status on your 2019 tax return. As a result, we are required to communicate with you directly through in-person, phone, and/or email communications to confirm your responses to the required inquiries. We cannot claim the HOH filing status on your 2019 tax return unless we receive full and satisfactory responses from you to the following questions. If you prefer to schedule a phone call to discuss the criteria below rather than submitting your response by email, please communicate this preference to us in a separate email response.

Please type your responses next to each question in red font or using *italics* if red font is not available.

Head of Household Filing Status

1. What was your legal, marital status as of December 31, 2019? **RESPONSE:\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_**
2. Where were you initially married (state, country)? **RESPONSE:\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_**
3. What is the name(s) or your dependent for HOH status? **RESPONSE:\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_**
4. Did you live together with this dependent for the entire 2019 year? **RESPONSE:\_\_\_\_\_\_\_\_\_\_\_\_\_\_**
5. Were you legally separated (but without a final divorce) according to your state law under a decree of divorce or separate maintenance as of 12/31/19? **RESPONSE:\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_**
6. Were you married but living apart (in a separate household) from your spouse for the last 6 months of 2019? Temporary absences for special circumstances, such as for business, medical care, school, or military service count as time lived together. If yes, please see the additional questions below for married persons who live apart. **RESPONSE:\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_**
7. Were you married to a nonresident alien (i.e., a spouse is who not a U.S. citizen or U.S. resident—residency can result from the spouse holding a U.S. green card or by meeting the U.S. resident physical presence test) at any time during the year and you chose not to treat him or her as a resident alien (i.e., by filing a joint tax return with your nonresident alien spouse)? **RESPONSE:\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_**
8. If claiming your parent as a dependent, did you pay over half the cost of keeping up a home that was the main home for all of 2019 of your parent whom you can claim as a dependent, except under a multiple support agreement? Your parent didn't have to live with you to respond yes to this question. **RESPONSE:\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_**
9. Did you pay over half the cost of keeping up a home in which you lived and in which a dependent, an unmarried qualifying child that is not your dependent, or a married qualifying child also lived for more than half of the year? If you can be claimed as a dependent on someone else’s return, then do not include your married qualifying child in your response to this question. Please note you may still qualify for HOH if your unmarried qualifying child lived with you for more than half of the year even if you have relinquished the dependent status for that child to another taxpayer by filing Form 8332. Temporary absences by you or the other person for special circumstances, such as school, vacation, business, medical care, military service, or detention in a juvenile facility, count as time lived in the home. Please specify name of the qualifying person, the relationship of the person to you, and how they meet the requirements for HOH status. **RESPONSE:\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_**
10. Did you claim a dependent only because he or she lived with you for all of 2019 but the person did not meet the qualifying child or qualifying relative test or you did not otherwise pay for his or her support in 2019? **RESPONSE:\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_**
11. Did you claim a dependent on your 2019 tax return under a multiple support agreement (on Form 8332)? **RESPONSE:\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_**

Additional Questions for Divorced or Separated Parents

To determine if you were considered unmarried during 2019 even though you were not divorced as of 12/31/19:

1. Will you file a separate return from your spouse for 2019? **RESPONSE:\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_**
2. Did you pay over half the cost of keeping up your home in 2019? **RESPONSE:\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_**
3. Was your home the main home of your child, stepchild, or foster child for more than half of 2019? Temporary absences by you or the other person for special circumstances, such as school vacation, business, medical care, military service, or detention in a juvenile facility, count as time lived in the home. There are special rules for kidnapped children, so please respond that your child was kidnapped in the response line if applicable. **RESPONSE:\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_**
4. Can you rightfully claim this child as your dependent? If you are unsure, please contact us. **RESPONSE:\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_**
5. If you are not claiming the child as a dependent, is the child from divorced or separated parents and you are not claiming the child because you relinquished your right to claim the child on Form 8332 for 2019? **RESPONSE:\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_**

In the case of divorced or separated parents, one of the parents is always the custodial parent. If the custodial parent releases the claim to a dependent by filing Form 8332 (generally for purposes of the child tax credit, additional child tax credit, or the other dependent credit), the custodial parent still retains the right to file as head of household if the head of household qualifications are met. Head of household is determined (among other requirements) based on which parent qualifies as the custodial parent. Form 8332 does not change the custodial parent. To determine if you are the custodial parent of a qualifying child:

1. Did the qualifying child you listed in Head of Household Filing Status question 9 live with you (versus the other parent) the greater number of nights in 2019? **RESPONSE:\_\_\_\_\_\_\_\_\_\_\_\_\_\_**
2. Do you have documentation to support the number of nights the qualifying child lived with you? **RESPONSE:\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_**
3. If you responded “no” to #1, did the qualifying child live with you an equal number of nights as with the other parent? **RESPONSE:\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_**

If the child was with each parent for an equal number of nights in 2019, the custodial parent is the parent with the higher adjusted gross income. Please indicate the other parent’s adjusted gross income in the response to this statement if the child was with each parent for an equal number of nights in 2019. Otherwise, please respond “no” to this statement. **RESPONSE:\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_**

There are additional rules for a child who is emancipated under state law. If your child was emancipated under state law in 2019, please indicate as such in the response to this statement. Otherwise, please respond “no” to this statement. **RESPONSE:\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_**

Thank you for your responses. We will let you know if this satisfies our due diligence requirements or if we have additional questions.

Brenner & Elsea-Mandojana, LLC