



**PLEASE NOTE: SECTIONS D AND E SHOULD ONLY BE COMPLETED IF YOU INDICATED YOUR MARITAL STATUS AS 'MARRIED/RE-MARRIED' ABOVE AND YOUR FEDERAL TAX RETURN FILING STATUS FOR 2021 WAS 'HEAD OF HOUSEHOLD'.**

## **Section D – Head of Household Eligibility**

If you were eligible to file as head of household (despite being married), complete this section. Please initial each of the requirements below if applicable to your tax filing circumstances.

### **Head of Household Eligibility Requirements**

By initialing next to each requirement, you are certifying that you meet this requirement. For more information, please see IRS Publication 17.

**Please note, all three of these requirements must be met, in order to file as Head of Household.**

\_\_\_\_ Were married but were considered “unmarried” as of December 31, 2021 (**Please explain in Section E**). The Head of Household filing status is for unmarried individuals who provide a home for certain other persons. Per the Internal Revenue Service (IRS) a person is considered unmarried for this purpose if any of the following applies:

- Were legally separated according to your state law under a decree of divorce or separate maintenance at the end of 2021. But if, at the end of 2021, the divorce was not final (an interlocutory decree), they are considered married.
- Were married but lived apart from their spouse for the entire last 6 months of 2021 and meet the other rules under married persons who live apart.
- Were married to a nonresident alien at any time during the year and did not choose to treat him or her as a resident alien.

\_\_\_\_ Paid more than half the cost to run a home in 2021 (rent, mortgage, utilities, etc.).

\_\_\_\_ Supported a qualifying person for at least half of 2021. A qualifying person is a child, parent, or relative who meets certain conditions that enable you to qualify for Head of Household.

If it is determined that you are legally married and filed taxes as Head of Household for 2021 incorrectly, you will need to file an amended Federal Income Tax Return (1040X) reflecting the correct filing status. Once completed, the FAFSA form will need to be updated accordingly to reflect the 2021 amended Federal Income Tax Return.

## **Section E – Personal Statement**

Explain in detail why you were allowed to file using the Head of Household status given your marital status. In addition, if available, please provide IRS supporting documentation or a letter of explanation from your tax preparer.

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**Student Signature**

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**Date**

**NOTE: Signature cannot be typed or stamped. Must be signature.**

If you have any questions, please go to [uwm.edu/meetfinaid](http://uwm.edu/meetfinaid) to make an appointment to speak with a member of our Advising Staff.