

2018-2019
Marital Status/Tax Filing Mismatch - Student

Student Name: _____ SSN: _____
 Last _____ First _____ Middle _____

Address: _____
 P O Box, Route, or Street _____ City _____ State _____ Zip _____

Telephone: _____ Email: _____ Date of Birth: _____

IRS regulations require you to file taxes utilizing the correct tax filing status. Based on your marital status answer given on your Free Application for Federal Student Aid (FAFSA), there may be a conflict with the tax filing status as reported on your tax return submitted to the IRS.

Section 1: Marital and Tax Filing Status

Please complete the questions below:

1. Marital Status – What is your Marital Status as of the date you completed the FAFSA?

Single

Married or Re-married

Divorced

Date of Marriage: _____

Date of Divorce: _____

Separated

Widowed

Date of Separation: _____

Date of Widowed: _____

2. Tax Filing Status – Indicate your (your spouse) Tax Filing Status on the 2016 Federal Tax Return.

A. Student (Independent Student)

Single

Married Filing Separate Return

Married Filing Joint Return

Head of Household

Qualifying Widower

B. Spouse (Independent Student)

Single

Married Filing Separate Return

Married Filing Joint Return

Head of Household

Qualifying Widower

Section 2: Head of Household Eligibility

Complete Section 2 if you are married and you (or spouse) filed as Head of Household.

Per IRS Publication 501, the Head of Household status is for **unmarried individuals** who provide more than 50% of the cost for keeping up a home and have a qualifying dependent.

For the purposes of tax filing status determination, you are **considered married** for the whole year if, on the last day of your tax year, you and your spouse meet **any** one of the following tests:

1. You are married and living together as a married couple.
2. You are living together in a common law marriage recognized in the state where you now live or in the state where the common law marriage began.
3. You are married and living apart, but not legally separated under a decree of divorce or separate maintenance.
4. You are separated under an interlocutory (not final) decree of divorce.

Complete this section if you were eligible to file head of household:

Head of Household Requirements	
By checking next to each requirement, you are certifying that you meet this requirement.	
<input type="checkbox"/>	You are unmarried or considered unmarried on the last day of the year.
<input type="checkbox"/>	You paid more than half the cost of keeping up a home for the year.
<input type="checkbox"/>	You supported a qualifying person who lived with you in the home for more than half a year.

Note: If you do not meet ALL of the requirements above for Head of Household status, an amended tax return (1040X) may be required to correct your (or spouse's) tax filing status with the IRS. Please submit a signed copy of the 2016 amended tax return that you have submitted to the IRS along with your 2016 IRS Tax Return Transcript to the Financial Aid office.

Section 3: Explanation of Tax Filing Status

Please explain why you were allowed to use the tax filing status given your marital status. Please provide a letter of explanation from your tax preparer on signed letterhead or IRS, if available. Visit <http://www.irs.gov/publications/p501/index.html> for information on federal tax filing requirements.

Section 4: Certification and Signature

If you are the student, by signing this application you certify that you

- (1) will use federal and /or state student financial aid only to pay the cost of attending an institution of higher education,
- (2) are not in default on a federal student loan or have made satisfactory arrangements to repay it,
- (3) do not owe money back on a federal student grant or have made satisfactory arrangements to repay it,
- (4) will notify your college if you default on a federal student loan and
- (5) will not receive a Federal Pell Grant for more than one college for the same period of time.

If you are the parent or the student, by signing this application you agree, if asked:

- (1) to provide information that will verify the accuracy of your completed form
- (2) to provide U.S. or state income tax forms that you filed or are required to file.

You also certify that you understand that the **Secretary of Education has the authority to verify information reported on this application with the Internal Revenue Service and other federal agencies.**

If you electronically sign any document related to the federal student aid programs using an FSA ID (username and password) and/or any other credential, you certify that you are the person identified by the username and password, and/or any other credential and have not disclosed that username and password, and/or any other credential to anyone else. If you purposely give false or misleading information, you may be fined \$20,000, sent to prison, or both.

Student Signature: _____

Date: _____

Spouse Signature (Optional): _____

Date: _____