Parkers Prairie Tax Service
Tax Consultant

2026 Head of Household Questionnaire

Filing status and household information

Required due diligence worksheet – tax year 2026

Taxpayer name: _____ Date completed: _____

Why we ask. Head of Household gives you a larger standard deduction (**$24,150** vs. $16,100 for single in 2026) and lower tax rates. To qualify, three things must be true, and the IRS requires us to confirm each one:
① you were unmarried (or "considered unmarried") on December 31; ② you paid **more than half** the cost of keeping up your home; and ③ a qualifying person lived with you more than half the year.

1 YOUR MARITAL STATUS

Your marital status on December 31, 2026: ☐ Never married ☐ Divorced or legally separated (final by 12/31) ☐ Widowed – year: ____ ☐ Married

1	If married: did your spouse live in your home at **any time from July 1 to December 31, 2026**? *Even one night (other than a short temporary absence) counts.*	☐ Yes ☐ No ☐ N/A
2	If married: will you file a **separate** return from your spouse, and is your child (or stepchild or foster child) living with you more than half the year?	☐ Yes ☐ No ☐ N/A

2 WHO LIVED IN YOUR HOME *List everyone – children, partner, relatives, roommates*

Everyone who lived in your home in 2026 (except you)	Relationship to you	Age	Months in your home	Their 2026 income	Amount they paid toward household costs	On your return as a dependent?
				$	$	Y / N
				$	$	Y / N
				$	$	Y / N
				$	$	Y / N

Who counts as a qualifying person? Your qualifying child (see our Dependents questionnaire); a **relative** you can claim as a dependent who lived with you more than half the year (for example, a brother, sister or grandparent); or your **parent** you can claim as a dependent, even if they don't live with you. A boyfriend, girlfriend or friend **never** qualifies you for Head of Household, even if you can claim them as a dependent.

3	Does anyone listed above have a **family connection to your child** (the child's other parent, a grandparent, aunt or uncle)? If yes, who – and why aren't they claiming the child? _____	☐ Yes ☐ No ☐ Not sure
4	Did your qualifying child live with you **more than half of 2026**? *If you signed Form 8332 letting the other parent claim the child, you can still file as Head of Household.*	☐ Yes ☐ No ☐ Not sure
5	Is your qualifying person a **parent who does not live with you** (for example, in their own home, a nursing home or assisted living)? If yes, did you pay more than half the cost of **their** home and can you claim them as a dependent?	☐ Yes ☐ No ☐ N/A

3 COST OF KEEPING UP YOUR HOME

Cost of keeping up your home in 2026 (yearly amounts)	Paid by YOU	Paid by others*	Total cost
Rent	$	$	$
Mortgage interest (not principal)	$	$	$
Property taxes	$	$	$
Homeowner's or renter's insurance	$	$	$
Utilities (electric, heat, water, sewer, garbage, phone, internet)	$	$	$
Repairs and upkeep	$	$	$
Food eaten in the home	$	$	$
TOTAL	$	$	$

*** Paid by others** includes money from other people in the home, family help, and public assistance (MFIP/TANF, SNAP/food stamps, housing assistance) – these count toward the total cost but **not** as paid by you.
Do not include: clothing, school costs, medical care, vacations, life insurance, car or transportation costs, mortgage principal, or the value of your own work around the house.

Your monthly take-home pay: $ | Child support received / month: $ | Other income / month: $

Public assistance / month: $ | Help from family / month: $

4 DOCUMENTS YOU ARE PROVIDING *Check all that apply*

☐ Lease or rent receipts / landlord statement
☐ Mortgage statement (Form 1098) and property tax statement
☐ Homeowner's or renter's insurance bill
☐ Utility bills in your name
☐ Bank statements showing you paid household bills
☐ Divorce/separation decree or Form 8332 (if applicable)

Your signature. My preparer explained the Head of Household rules to me. The answers above are true and complete to the best of my knowledge, and I understand that claiming Head of Household, the Earned Income Credit, Child Tax Credit or other credits based on incorrect information can result in an audit, repayment and penalties.

Taxpayer signature Date

PREPARER USE ONLY

Test 1 – Unmarried or considered unmarried on 12/31/2026 (spouse out of home all of the last 6 months, separate return, child/stepchild/foster child in home > ½ year).	☐ Yes ☐ No
Test 2 – Paid more than half the cost of the home: paid by taxpayer $_____ ÷ total cost $_____ = _____%	☐ Yes ☐ No
Test 3 – Qualifying person lived in the home more than half the year (or dependent parent's separate home). Not a qualifying person by household membership only or by multiple support agreement.	☐ Yes ☐ No
Other adults in the home reviewed: income, contribution to costs, relationship to the child and tie-breaker rules.	☐ Yes ☐ No ☐ N/A
Form 8867 HOH questions answered; inconsistent or incomplete answers followed up and documented below.	☐ Yes ☐ No

Preparer notes – questions asked & client answers (answers provided by taxpayer on the date below unless noted):

Preparer signature | Date questions were asked | Reviewer initials / date (if applicable)