

**2025-2026 Student Conflicting IRS Information**

Student Last Name: \_\_\_\_\_ Student First Name: \_\_\_\_\_ Student ID \_\_\_\_\_

During a review of your 2025-2026 Free Application for Federal Student Aid, FAFSA, we have found what we believe to be IRS discrepancies that may need to be corrected before we can process your application. Please understand that this is a U.S. Department of Education policy we must comply with when reviewing files selected for further verification.

The information you have provided on either your FAFSA or your Verification Worksheet states that you are married. The tax information you submitted to our office indicates that you or your spouse filed with a status of "Head of Household" or "Single". According to IRS regulations, if you are married, you or your spouse generally are not able to use the "Head of Household" filing status. If you or your spouse meet **ALL** of the following requirements either of you may be able to file as "Head of Household":

- You are unmarried or "considered unmarried" – **as defined by the IRS** - on the last day of the calendar year (see IRS definition of "considered unmarried" on back of form).
- You paid more than half the cost of keeping up a home for the year.
- A "qualifying person" lived with you in the home for more than half the year. However, if your qualifying person is your dependent parent, he/she does not have to have lived with you.

If you or your spouse have filed the tax return correctly please submit a typed, signed statement or indicate below how you or your spouse meet the IRS requirements to use the Head of Household filing status. Please be specific.

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If you or your spouse have filed your tax return incorrectly, you or your spouse will need to file an amended tax return with the IRS. You or your spouse will then need to submit the following documents to our office so that we can continue processing your file:

- Signed copy of you or your spouse's original Federal Tax Return (Form 1040); and
- Signed copy of you or your spouse's Amended Federal Tax Return (Form 1040x)

If you have specific questions regarding tax laws, please consult with a qualified tax professional or the IRS. You may also want to review [IRS Publication 501](#), pages 6-9 for further information ([irs.gov/pub/irs-pdf/p501.pdf](https://irs.gov/pub/irs-pdf/p501.pdf)).

**CERTIFICATION:**

I certify that all information on this form is true, complete and accurate. Upon request I agree to provide additional proof of the information reported on this form. **Warning:** If you purposely give false or misleading information, you may be fined up to \$20,000, sent to prison, or both.

\_\_\_\_\_  
Student signature\_\_\_\_\_  
Date

### **IRS Definition of "Considered Unmarried "**

To qualify for head of household status, you must be either unmarried or considered unmarried on the last day of the year. You are considered unmarried on the last day of the tax year if you meet all the following tests:

1. You file 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 of the cost of keeping up your home for the tax year.
3. Your spouse didn't live in your home during the last 6 months of the tax year. Your spouse is considered to live in your home even if he or she is temporarily absent due to special circumstances.
4. Your home was the main home of your child, stepchild, or foster child for more than half the year.
5. You must be able to claim the child as a dependent. However, you meet this test if you can't claim the child as a dependent only because the noncustodial parent can claim the child using the rules described in Children of divorced or separated parents (or parents who live apart) under Qualifying Child in chapter 3, or referred to in Support Test for Children of Divorced or Separated Parents (or Parents Who Live Apart) under Qualifying Relative in chapter 3. The general rules for claiming a child as a dependent are explained in chapter 3.

If you were considered married for part of the year and lived in a community property state (listed earlier under Married Filing Separately), special rules may apply in determining your income and expenses. See Pub. 555 for more information.

**Nonresident alien spouse.** You are considered unmarried for head of household purposes if your spouse was a nonresident alien at any time during the year and you don't choose to treat your nonresident spouse as a resident alien. However, your spouse isn't a qualifying person for head of household purposes. You must have another qualifying person and meet the other tests to be eligible to file as head of household.

IRS Publication 17 (<https://www.irs.gov/pub/irs-pdf/p17.pdf>)