Head of Household Flowchart

Are you unmarried or considered unmarried\(^1\) at the end of the tax year?

- Yes
  - Did you pay more than half the cost of keeping a home for the year for a qualifying child (QC)\(^2\) or a qualifying relative (QR)\(^3\)?
    - Yes
      - Is the QR a parent?
        - Yes
          - You can claim HOH filing status if you can claim parent as a dependent, even if parent does not reside with you.
        - No
          - QR person must be related to taxpayer and live with taxpayer more than half the year to qualify for HOH filing status.
    - No
      - Did the unmarried qualifying child or nonparent relative (as defined below) live with you for more than half the year? See below if child is married\(^4\).
      - Yes
        - If the person is a QC, taxpayer qualifies for HOH regardless of ability to claim person as exemption\(^5\).
      - No
        - Unrelated QR who lived with taxpayer for the entire year is not a qualifying person for HOH filing status\(^6\).
  - No
    - You do not qualify for HOH filing status

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1. A person is considered unmarried on the last day of the tax year if all the following tests are satisfies: 1) one files a separate return; 2) one pays over half the costs of keeping up a home for the tax year; 3) a spouse did not live with you during the last 6 months of the tax year (temporary absences are considered living together); 4) the home was the main home for a child, stepchild, or foster child for more than half the year; 5) one can claim an exemption for the child, except when the dependency exemption is released to a noncustodial parent (in cases of children of divorced, separated, or parents who live apart).
2. A qualifying child is defined in IRC section 152(c), which includes a taxpayer’s child, or child’s descendant, stepchildren, siblings, stepsiblings, or their descendants, adopted children and their descendants, and foster children. The QC must meet all the QC tests for exemption purposes.
3. A qualifying relative is defined in IRC section 152(d), which includes all those defined as a qualifying child and the following additional individuals: parents and their direct ancestors, brothers/sisters of the father or mother (aunts and uncles), stepparents, brothers/sisters, stepbrother/stepsisters, and certain in-laws (son, daughter, father, mother, brother and sister). The QR must meet all the QR tests for exemption purposes.
4. The taxpayer must be able to claim the married child as a dependent in order to qualify for HOH.
5. This alternative applies when the custodial parent releases a dependent to the noncustodial parent, allowing the custodial parent — not the non-custodial parent — to qualify for HOH filing status.
6. A member of a taxpayer’s household for the entire year, but someone not related to the taxpayer, is considered a QR for possible exemption purposes; however such a person does not allow the taxpayer to file as HOH.