

# FRANZEN & FRANZEN, LLP

## CERTIFIED PUBLIC ACCOUNTANTS

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### February 11, 2015 – Head of Household Filing Status Can Save Money

Tax season is underway and with it comes additional tax savings for some taxpayers who qualify to file as Head of Household (HOH). The HOH filing status is for unmarried taxpayers who have cared for a qualifying person for more than half the year and paid more than half the cost of maintaining their homes.

Not everyone who supports a family or home qualifies. To file with HOH status, you need to meet all of the following tests:

- You were unmarried and not in a registered domestic partnership as of the last day of the year;
- You paid more than half the costs of maintaining your home;
- Your home was the main home for you and a qualifying child or relative who lived with you for more than half the year;
- You were entitled to a dependent exemption credit for your qualifying child or relative; and
- You were not a nonresident alien at any time during the year.

Some exceptions may apply depending on the filing status of your qualifying child or relative. To find out if you qualify to use the HOH filing status, visit <https://www.ftb.ca.gov> and search for Head of Household. A Self-Test is available.

If you would like to discuss this topic further with a tax professional, please contact our office.