EMORY UNIVERSITY

Emory University
Office of Financial Aid
200 Dowman Drive, Suite 300
Atlanta, GA 30322

Phone: 404-727-6039
Fax: 404-727-6709
Email: finaid@emory.edu

2027-2028 Head of Household Worksheet

The Department of Education requires verification of your parents' tax filing status. On your FAFSA you answered a question concerning your parents' marital status. Your FAFSA or other documents submitted indicate your parents are married, but according to your parent income tax return they are filing "Head of Household". IRS Publication 17 states that a married person can only file income taxes as "Married Filing Jointly" or "Married Filing Separately". Complete sections A through C, sign the certification statement, and submit this form with supporting documentation to the Office of Financial Aid.

Documents requested by the Office of Financial Aid may be submitted via US mail, email, or fax. **In an effort to safeguard your personal information, the Office prefers that forms be submitted via fax**. When submitting documentation, please do not submit image files or photographs.

Certification Statement		
I certify that the information provided below is true, complete, and correct to the best of my knowledge.		
Parent 1's Name:	Parent 1's Email Address:	Parent 1's Signature:
Parent 2's Name:	Parent 2's Email Address:	Parent 2's Signature:

Student Information	
Student's First Name:	**Student's Last Name:**
Emory ID (EMPLID):	**Last 4 Digits of Student SSN (if ID Number Unknown):** xxx - xx - _____

Section A: Considered Married	
For tax purposes, you may be a married person and are considered married for the whole year if on December 31, 2025 you and your spouse meet **ANY ONE** of the following tests (2025 IRS Publication 17, Chapter 2). Please answer each question below.	
You are married and living together as husband and wife.	
You are living together in a common law marriage that is recognized in the state where you now live or in the state where the common law marriage began.	
You are married and living apart, but not legally separated under a decree of divorce or separate maintenance.	
You are separated under an interlocutory (not final) decree of divorce. For purposes of filing a joint return, you are not considered divorced.	
You are a US citizen, and your spouse is not a US citizen or eligible non-citizen, or is not required to file a US tax return.	
If you said "yes" to one of the questions above, you are considered married and are not eligible to file 2025 IRS income tax returns as "Head of Household". As a result, you agree:	

I **will file** amended 2025 taxes to the IRS and will submit **all** of the following to the Emory University Office of Financial Aid:

1. A signed copy of this Head of Household Worksheet
2. A signed, amended tax return (1040x)
3. A Dependent Student Verification Worksheet (if not already submitted)

Please note, if you answered "yes" to one of the questions above, Sections B and C of this form are not required.

Section B: Head of Household Eligibility

Required if you consider yourself as unmarried. You may be able to file as Head of Household if you meet ALL of the following requirements (2025 IRS Publication 17, Chapter 2). Please answer each question below.

You file a separate return.	
You paid more than half the cost of keeping up your home for the tax year.	
Your spouse did not live in your home during the last 6 months of the tax year. **Your spouse is considered to live in your home even if s/he is temporarily absent due to special circumstances.*	
Your home was the main home of your child, stepchild, or foster child for more than half the year.	
You must be able to claim an exemption for the child. However, you meet this test if you cannot claim the exemption only because the non-custodial parent can claim the child.	
A "qualifying person" lived with you in the home for more than half the year (except for temporary absences, such as school). However, if the "qualifying person" is your dependent parent, s/he does not have to live with you.	

If you said "yes" to **ALL** of the questions above, you meet the conditions to file 2025 IRS income tax returns as "Head of Household". As a result, you agree:

I will submit the following to the Emory University Office of Financial Aid:

1. A signed copy of this Head of Household Worksheet
2. A letter from a CPA or licensed tax professional stating the reason why you were eligible to file as Head of Household

Section C: Parental Information

Required Information	Parent 1	Parent 2
Provide the address where EACH parent lived for the last 6 months of 2025. *Post Office Boxes are not acceptable addresses for this purpose.		
What was your marital status on December 31, 2025?		
Did you pay for more than half the cost of keeping up a home for 2025?		

You state in Section B that a qualifying person lived with you for more than half of 2025. Provide the name and relationship to the parent.		