

HEAD OF HOUSEHOLD COST WORKSHEET

Keeping Up a Home

To qualify for head of household status, you must pay more than half of the cost of keeping up a home for the year. You can determine whether you paid more than half of the cost of keeping up a home by using the following worksheet.

Worksheet 1. Cost of Keeping Up a Home

	<u>Amount You Paid</u>	<u>Total Cost</u>
Property taxes	\$	\$
Mortgage interest expense		
Rent		
Utility charges		
Repairs/maintenance		
Property insurance		
Food eaten in the home		
Other household expenses		
Totals		
Minus total amount you paid		
Amount others paid		
If the total amount you paid is more than the amount others paid, you meet the requirement of paying more than half the cost of keeping up the home.		

Costs you include.

Include in the cost of keeping up a home expenses such as rent, mortgage interest, real estate taxes, insurance on the home, repairs, utilities, and food eaten in the home.

Costs you don't include.

Don't include the cost of clothing, education, medical treatment, vacations, life insurance, or transportation. Also, don't include the rental value of a home you own or the value of your services or those of a member of your household.