

### Checklist For Unmarried Taxpayers

Did you have a qualifying relative living with you for more than one-half of the year for whom you were entitled to claim a dependent exemption credit; or a foster child living with you for the entire year for whom you were entitled to claim a dependent exemption credit?

Yes  No

Did you pay more than one-half the cost of maintaining your home for your dependent parent?

Yes  No

If you answered yes to **either** of the above questions, you **may** qualify for the head of household filing status. Please see *California Head of Household Filing Status*, FTB Pub. 1540, for complete information.

### Checklist For Married Taxpayers

Did you live apart from your spouse for the entire last six months of the year?

Yes  No

Did your dependent child, stepchild or adopted child live with you for more than one-half of the year; or did your dependent foster child live with you for the entire year?

Yes  No

If you answered yes to **both** of the above questions, you **may** qualify for the head of household filing status. Please see *California Head of Household Filing Status*, FTB Pub. 1540, for complete information.

### More Information

*California Head of Household Filing Status*, FTB Pub. 1540, contains detailed information on the head of household filing status, including the following subjects:

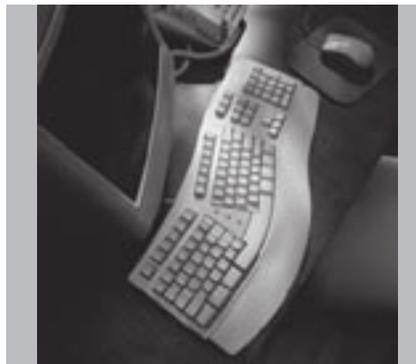
- Absence from home
- Death and birth of dependent
- Married but separated from spouse
- Students

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# California Head of Household Filing Status

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## FTB Pub. 1540A

## Are You Eligible?

California Franchise Tax Board

FTB Publication 1540A | Information

## Are You Eligible?

We designed this brochure to help you determine if you qualify for the head of household filing status. The law allowing this status has very specific rules that you must meet.

Although you may be the "head of your household," you may not qualify for the head of household filing status.

You may be eligible to file as head of household if you were unmarried or considered unmarried on the last day of the year. In addition, you must have paid more than half the cost of keeping up a home that was the main home for you and a qualifying relative for more than one-half of the year.

California law and federal law generally use the same rules for head of household. If you claim this status on your federal income tax return, you must also claim it on your California income tax return.

Please read all the information in this brochure and then review the checklist for unmarried and married taxpayers.

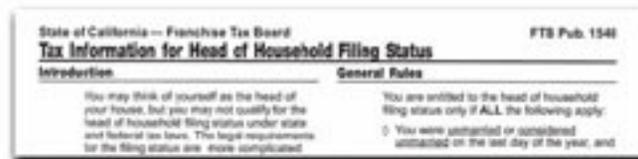
## How to Qualify

### **Unmarried**

You may qualify for the head of household filing status if you were single, divorced, or legally separated by the last day of the year, and you had a dependent qualifying relative who lived with you for more than one-half of the year; or a dependent foster child who lived with you the entire year. You may be eligible to file as head of household even if your dependent parent does not live with you.

### **Considered Unmarried**

You may qualify for the head of household filing status if you are still legally married and lived apart from your spouse for the entire last six months of the year and had a dependent child, stepchild, or adopted child who lived with you for more than one-half of the year; or a dependent foster child who lived with you the entire year.



**Please see *California Head of Household Filing Status, FTB Pub. 1540, for complete information.***

## Dependents

You must meet these five tests to claim another person as your dependent.

### **Member of household or relationship test**

Your dependent must live with you for the entire year as a member of your household or be related to you.

### **Citizenship test**

Your dependent must be a U.S. citizen or resident, or a resident of Canada or Mexico.

### **Joint return test**

Generally, an exemption cannot be claimed for a dependent if he or she files a joint return.

### **Gross income test**

Generally, an exemption for a dependent cannot be taken if that person had a gross income which equaled or was in excess of the federal allowable exemption amount. See the federal instructions booklet for the federal amount for that particular year.

### **Support test**

You must provide more than half of your dependent's total support during the year.