

Checklist for Married Taxpayers

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

Yes No

Did your birth child, stepchild, adopted child, or eligible foster child live with you for more than one-half of the year and meet the requirements to be your qualifying child* or qualifying relative*?

Yes No

If you answered yes to **both** of the above questions, you **may** qualify for the Head of Household filing status.

***Get FTB Pub. 1540 for complete information, including the requirements that must be met for a person to be a qualifying child or a qualifying relative.**



To Order FTB Pub.1540

Website: www.ftb.ca.gov

Telephone: (800) 338-0505

- Stay on the line for service in English.
- Press 2 for Spanish.
- Press 1 for personal income tax.
- Press 4 to order forms and publications.
- Follow the voice prompts and enter code 934 for FTB Pub. 1540.

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

- General rules for the head of household filing status.
- Self-tests that will help you determine if you are eligible for the head of household filing status.
- Definitions of the terms used.
- Information on where to get assistance by telephone.



California Head of Household Filing Status

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FTB Pub. 1540A

Are You Eligible?

Franchise Tax Board

FTB Publication 1540A | Information

Are You Eligible?

We designed this brochure to help you determine if you qualify to use the head of household filing status. Because the law allowing this status has very specific rules that you must meet, carefully consider the information provided before filing your tax return. Read the information in this brochure, review the appropriate checklist for unmarried or married taxpayers, and get a copy of *California Head of Household Filing Status (FTB Pub. 1540)* if you need additional information.

Although you may be the “head of your household,” you may not qualify to file your tax return using the head of household filing status. California law and federal law generally use the same rules for the head of household filing status. If you are entitled to this status and claim it on your federal income tax return, you must also claim it on your California income tax return.

To file a tax return using the head of household filing status, on the last day of the year you must be:

- Unmarried, or
- Considered unmarried

In addition, you must have paid more than one-half the cost of keeping up a home that was the main home for you and a qualifying person for more than one-half of the year. Your qualifying person must meet the requirements to be a:

- Qualifying child*, or
- Qualifying relative*

If an individual does not meet the age requirement to be a qualifying child*, he or she may still meet the requirements to be your qualifying relative*.

How to Qualify: If You Were Unmarried or Married

If You Were Unmarried

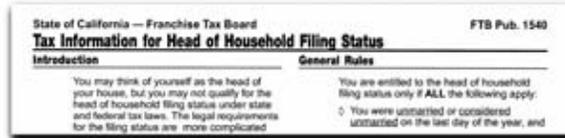
You may qualify for the head of household filing status if:

- You were never married, divorced, or legally separated by the last day of the year, and
- You had a qualifying child* or qualifying relative* who lived with you for more than half the year. If you claimed your parent as your qualifying relative*, you may be eligible to file as head of household even if your parent does not live with you.

If You Were Considered Unmarried

You may qualify for the head of household filing status if:

- You were still legally married on the last day of the year and lived apart from your spouse for the entire last six months of the year, and
- You had a birth child, stepchild, adopted child or eligible foster child who lived with you for more than one-half the year and meets the requirements to be your qualifying child* or qualifying relative*.



***Get FTB Pub. 1540 for complete information, including the requirements that must be met for a person to be a qualifying child or a qualifying relative.**

Checklist For Unmarried Taxpayers

Did you have a qualifying child* or qualifying relative* living with you for more than one-half of the year?

Yes No

Did you pay more than one-half the cost of maintaining a home for your parent who met the requirements to be your qualifying relative*?

Yes No

If you answered yes to **either** question, you **may** qualify for the head of household filing status.

