

ANSWERS

SESSION 1 – FILING STATUS

1. Problem 1 – Joe Wilson

Answer is b, Head of Household. A niece is a qualifying person for Head of Household filing status if she qualifies as a dependent which she would in this situation. She lived with him for more than half the year and he paid more than half the costs of keeping up the house.

2. Problem 2 – Sheila Parsons

Answer is c, Head of Household. The primary issue here is whether she has a qualifying person for Head of Household. Rebecca is under 19 and thus qualifies as a Qualifying Child even though she earned more than \$4,400. As a Qualifying Child, she qualifies as a qualifying person for Head of Household. John is not a qualifying person for Head of Household because he is not her Dependent since he is over 18 and earned more than \$4,400.

3. Problem 3 – Karen White

Answer is d, Head of Household. The primary issue here is whether she qualifies as “considered unmarried” for purposes of the Head of Household filing status. Because she is still married, she must be considered unmarried to qualify. She satisfies the requirements to be considered unmarried: she is not filing MFJ; she paid more than half the cost of maintaining a home; her spouse did not live in the home at any time during the last 6 months of the year; her home was the main home of her children for more than half the year; and her children qualify as Dependents since they are under 19 and are not providing any of their own support.

4. Problem 4 – Richard Cook

Answer is c, Head of Household. He cannot qualify as a Qualifying Surviving Spouse because his spouse did not pass away in 2020 or 2021. He can qualify as Head of Household since he has a Qualifying Child living with him whom he supported, and he paid more than half the cost of maintaining the home.