Form **14824** (October 2022)

Department of the Treasury – Internal Revenue Service

Supporting Documents to Prove Filing Status

Taxpayer name	Taxpayer Identification Number	Tax period ending

	If you filed your tax return as:	Send photocopies of the following documents:
Filing Status Test *You are unmarried for the whole tax year if you obtained a final decree of divorce or separate maintenance by the last day of your tax year. You must follow your state law to determine if you are divorced or legally separated.*	**Head of Household**	• If you're divorced or legally separated, send one of the following: o entire divorce decree o separate maintenance decree o separation agreement • If you were married at the end of 2022, send documents verifying your spouse didn't live with you during the last six months of the year. Examples include: o lease agreement o utility bill o letter from a clergy member o letter from social services • If you've never been married, you don't need to provide documents for this test. • All taxpayers claiming Head of Household filing status -- go to the Qualifying Person Test and Cost of Keeping up a Home Test.
	Married Filing Separately, you are claiming the Earned Income Credit (EIC), and one of the following applies: • Your spouse didn't live with you during the last six months of tax year 2022, or • You were legally separated according to your state law under a written separation agreement or a decree of separate maintenance and you didn't live in the same household as your spouse at the end of 2022. **Note**: If either of these situations applies to you, you can claim the EIC if you are married, are not filing a joint return, and lived with your qualifying child for more than half of 2022 (See Form 886-H-EIC).	• If you were married under state law and were legally separated under a written separation agreement or decree of separate maintenance at the end of 2022, send the entire agreement or decree and proof that you didn't live in the same household as your spouse at the end of 2022. • If you were married and not legally separated at the end of 2022, send documents verifying your spouse didn't live with you during the last six months of 2022. • In either case, to show where you lived, you can send documents such as a lease agreement, utility bill, a letter from a clergy member, or a letter from social services.

	If the person is:	And:	Then send photocopies of the following documents for tax year 2022:
Qualifying Person Test for Head of Household *(If your relationship with the child is not in this listing, please see Publication 501, Dependents, Standard Deduction, and Filing Information for more information).*	Your child *(including an adopted child, or a pending adoption)*, or Your brother or sister, stepbrother or stepsister, or any of their descendants *(for example, grandchild, niece, or nephew)*, or Your eligible foster child *(a child placed in your home by an authorized placement agency or by a court order)*.	You can claim the child as a dependent, and The child lived in your home for more than half of 2022 *(temporary absences away from home, such as time spent at school, count as time lived at home)*. **Note**: You can't claim a married person who files a joint return as a dependent unless that joint return is filed only to claim a refund of withheld income tax or estimated tax paid.	Birth certificates or other official documents of birth, marriage certificates, letter from an authorized adoption agency, letter from the authorized placement agency, or applicable court document that verify your relationship to the child *(send these documents only for a qualifying child who is not your natural or adopted child)*. To show both you and your child lived together for more than half of 2022, send: • School, medical, daycare, or social service records • A letter on the official letterhead from a school, medical provider, social service agency, or place of worship that shows names, common address, and dates. ***Note**: We can't accept documents signed by **someone related to you*** **Send as many** documents as necessary to show that the child lived with you for more than half of the year.

	If:	And:	Then send photocopies of the following documents for tax year 2022:
Cost of Keeping up a Home Test for Head of Household	You pass both the filing status test and the qualifying person test	You paid more than half the cost of keeping up your home for 2022	Rent receipts, utility bills, grocery receipts, property tax bills, mortgage interest statement, upkeep and repair bills, property insurance statement, and other household bills