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STATE MAILS HEAD OF HOUSEHOLD QUESTIONNAIRE

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The Franchise Tax Board of the State of California mails in **July** or so of each year Questionnaire Form 4803 to taxpayers who claim Head of Household status the previous year. Do not ignore this questionnaire. Mail it back within 20 days; otherwise, it becomes final. You have to go to appeals to fight it. If filled out properly, you can keep that Head of Household status. If filled out erroneously, you will owe additional taxes from being bumped up to the higher rate of either single or married filing separate returns. It is therefore important that we learn who can file as head of household and how the system works.

Head of Household (HOH) questionnaires are mailed to:

1. First time HOH filers.
2. Taxpayers who were denied HOH filing status in the previous year.
3. All other HOH filers every third year.

You qualify as Head of Household if all of the following conditions are met for the year:

1. You must be an **unmarried person**. An unmarried person includes one who has never been married, a widow or widower whose spouse died in a prior year, one who has obtained a final decree of divorce or separate maintenance. Remember that an interlocutory decree of divorce does not result in unmarried status.
2. You must **maintain a home for more than one-half of the taxable year** in which lives a person who qualifies under the following relationships:
 - A. Sons, daughters, and their dependents (step children are OK).
 - B. Any other relatives including parents (but not cousins).
3. You must contribute **over half of the cost of maintaining the home**.

There is a special rule for certain married persons who may be treated as unmarried for the purpose of determining the filing status. This applies if you lived apart from your spouse for the last six months of the year and maintained a home for a dependent child. **BEWARE:** You cannot avail of this status if you maintained your home for a dependent other than your child.

When you receive this HOH questionnaire, do not be alarmed into thinking that you are being targeted for disallowance of HOH status. This is a cyclical occurrence. The computers of the State have been programmed to send out these questionnaires.

TIP: Photocopy the form, fill out the photocopy, sign the original and mail both to your tax preparer who can check it before it is mailed. Remember that one lousy error can result in unwanted tax bills from both the FTB and the IRS (These agencies share data. the Sate FTB send your bill to the Federal IRS).

DEVELOPMENT: Several sections of the Internal Revenue Code define "child" inconsistently resulting in different interpretations in determining dependency exemption, head of household, child tax credit, and dependent child credit, earned income credit. New law adopts a uniform definition of "child."