



Student/Spouse 2008 Federal Tax Filing Status Resolution

Student's Name

Student ID Number

There was conflicting information between your and/or your spouse's FAFSA information and your and/or your spouse's tax return. Please review this information and review the filing status. Please also reference IRS Pub 17, 501, and 519 for more information.

In general, your filing status depends on whether you are considered unmarried or married. For federal tax purposes, a marriage means only a legal union between a man and a woman as husband and wife.

Considered Unmarried- To qualify for head of household status, you must be either unmarried or considered unmarried on the last day of the year. You are considered unmarried on the last day of the tax year if you meet all the following tests:

1. You file a separate return, defined under Joint Return After Separate Returns.
2. You paid more than half the cost of keeping up your home for the tax year.
3. Your spouse did not live in your home during the last 6 months of the tax year. Your spouse is considered to live in your home even if he or she is temporarily absent due to special circumstances.
4. Your home was the main home of your child, stepchild, or foster child for more than half the year.

Filing Statuses:

<p>Single- Your filing status is single if, on the last day of the year, you are unmarried or legally separated from your spouse under a separate maintenance decree, and you do not qualify for another filing status.</p>
<p>Married Filing Jointly- You can choose married filing jointly as your filing status if you are married and both you and our spouse agree to file a joint return. On a joint return, you report your combined income and deduct your combined allowable expenses. You can file a joint return even if one of you had no income or deductions.</p>
<p>Married Filing Separately- You can choose married filing separately as your filing status if you are married. This filing status may benefit you if you want to be responsible only for your own tax or if it results in less tax than filing a joint return.</p>
<p>Head of Household- You may be able to file as head of household if you meet all the following requirements:</p> <ol style="list-style-type: none"> 1. You are unmarried or "considered unmarried" on the last day of the year. 2. You paid more than half the cost of keeping up a home for the year. 3. A "qualifying person" lived with you in the home for more than half the year (except for temporary absences, such as school). However, "if the qualifying person" dependent parent, he or she does not have to live with you.

If, after reading the above, you believe you have reported the correct filing status on the tax return you submitted to us, please confirm this by writing a short note explaining why you qualify for that filing status in the space below. However, if you believe that the filing status on the tax return you submitted to us may be incorrect, you may need to amend your tax return with the IRS and submit the amended version to DeVry in order for us to proceed with the financial aid process.

Student Signature

Date

Spouse Signature

Date