



U.S. Department of Justice

*Office of the United States Trustee
Eastern District of Kentucky*

Memorandum to All Chapter 7 Panel Trustees

June 11, 2018

From: John L. Daugherty, Assistant U.S. Trustee

Re: Tax fraud (head of household) initiative

I have appreciated the cooperation this office has received in identifying debtors who have improperly or fraudulently claimed head of household status in their federal tax returns. This memo supersedes my prior memo on this same topic dated March 22, 2017 and reduces the burden on case trustees.

In connection with head of household status, please question every debtor who has presented you with head of household tax returns regarding their marital status. I attach a sample questionnaire that would answer the necessary questions to flag improper use of head of household status, which you may adopt instead of asking the questions orally.

If the debtor claiming head of household status was married on the last day of the tax year (answers "YES" to question 1), please forward the completed questionnaire or a summary of your oral examination and tax returns to Carol Ingle at carol.ingle@usdoj.gov. You will not need to forward tax returns and questionnaires if the debtor answers "NO" to question 1.