

Special Rules for Children of Parents Who Are Divorced, Separated, or Live Apart

Special rules apply to children of parents who fit into any of these categories. In most cases, a child of divorced/separated parents or parents who live apart is the Qualifying Child of the custodial parent because of the residency test. However, the child can be treated as the Qualifying Child of the non-custodial parent if four rules are satisfied. These rules require that: (1) the parents be divorced or legally separated under a divorce decree or separate maintenance agreement, or the parents live apart the last six months of the year; (2) the child is in the custody of one or both parents during the year; (3) the child received over half of his or her support for the year from the parents; and (4) the custodial parent consents to not claim the child as an exemption and for the child tax credit by signing Form 8332. The non-custodial parent must attach Form 8332 to their tax return. As a result, the non-custodial parent can claim the child as a dependent and for the child tax credit, but no other benefits, including head of household filing status.

Riverview Business Services

515 Walnut Street
New Richmond, Ohio 45157

513-553-2141

jlockwood@riverviewbusinessservices.com

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