

Dependency Tie-Breaker Rules

The Internal Revenue Service was often stymied by the complexities of the multitude of relationships and sources of financial support that a child might have and now has in place the tie-breaker rules to resolve the issue.

IF more than one person files a return claiming the same qualifying child and...	THEN the child will be treated as the qualifying child of the ...
Only one of the persons is the child's parent,	parent.
Two of the persons are the child's parents and they do not file a joint return together,	Parent with whom the child lived for the longer period of time during the year.
Two of the persons are the child's parents, they do not file a joint return together, and the child lived with each parent the same amount of time during the year.	Parent with the higher adjusted gross income.
None of the persons are the child's parents.	Person with the highest adjusted gross income.

Note: Even if you have a legal document directing the Dependency, the IRS can still override in favor of the Tie-Breaker Rules.