

# Dependent Eligibility for Divorced or Separated Parents

If you are divorced or separated from your spouse and are a parent, IRS guidelines state that even if you cannot claim your child as a dependent, he or she is treated as a qualifying person if:

- The child was under age 13 or was not physically or mentally able to care for himself or herself;
- The child received over half of his or her support during the calendar year from one or both parents who are divorced or legally separated under a divorce or separate maintenance decree, or are separated under a written separation agreement, or lived apart at all times during the last 6 months of the calendar year;
- The child was in the custody of one or both parents for more than half the year; and
- You were the child's custodial parent.

The "custodial parent" is the parent with whom the child lived for the greater number of nights during the past calendar year. If the child was with each parent for an equal number of nights, the custodial parent is the parent with the higher adjusted gross income. The noncustodial parent cannot treat the child as a qualifying person even if that parent is entitled to claim the child as a dependent under the special rules for a child of divorced or separated parents.

Check with your legal or tax advisor to see if special rules apply to you that would enable your child to be claimed by the noncustodial parent or by both parents.