

Chunk Name: Child dependency claims post-divorce.

Summary: A child of divorced or separated parents can be claimed as a qualifying child by the noncustodial parent if specific conditions are met, including the child receiving over half of their support from the parents and being in custody of one or both parents for more than half of the year. The custodial parent must sign Form 8332 or a similar statement for the noncustodial parent to claim the child, or a pre-1985 agreement must allow it. However, this does not permit the

Chunk Content:

. Children of divorced or separated parents. A child will be treated as the qualifying child or qualifying relative of the child's noncustodial parent (defined later) if all of the following conditions apply. 1. The parents are divorced, legally separated, separated under a written separation agreement, or lived apart at all times during the last 6 months of 2024 (whether or not they are or were married). 2. The child received over half of the child's support for 2024 from the parents (and the rules on Multiple support agreements, later, don't apply). Support of a child received from a parent's spouse is treated as provided by the parent. 3. The child is in custody of one or both of the parents for more than half of 2024. 4. Either of the following applies. a. The custodial parent signs Form 8332 or a substantially similar statement that they won't claim the child as a dependent for 2024, and the noncustodial parent includes a copy of the form or statement with their return. If the divorce decree or separation agreement went into effect after 1984 and before 2009, the noncustodial parent may be able to include certain pages from the decree or agreement instead of Form 8332. See Post1984 and pre2009 decree or agreement and Post2008 decree or agreement. b. A pre1985 decree of divorce or separate maintenance or written separation agreement between the parents provides that the noncustodial parent can claim the child as a dependent, and the noncustodial parent provides at least \$600 for support of the child during 2024. If conditions (1) through (4) apply, only the noncustodial parent can claim the child for purposes of the child tax credits and credit for other dependents (lines 19 and 28). However, this doesn't allow the noncustodial parent to claim head of household filing status, the credit for child and dependent care expenses, the exclusion for dependent care benefits, or the earned income credit. The custodial parent or another taxpayer, if eligible, can claim the child for the earned income credit and these other benefits. See Pub. 501 for details. Custodial and noncustodial parents