

Common Child-Related Tax Issues

Tax Issue	Custodial Parent(a)	Non-custodial Parent(a)	Assignable by Agreement
(a) Definition of "custody" per IRS	Parent with whom child resides with for the greater number of nights during the calendar year	Parent who does not have the child for the greater number of nights during the calendar year	N/A
Support to child	Only relevant in that more than half of the child's support is from parents or others	Only relevant in that more than half of the child's support is from parents or others	N/A
50/50 Parenting Plan	If neither parent has child one night more, parent with higher AGI entitled to claim	If neither parent has child one night more, parent with higher AGI entitled to claim	N/A
Dependency Exemption (for qualifying dependents)	Yes, unless releases exemption by signing Form 8332	No, unless custodial parent releases exemption; attach Form 8332 to return	Yes; custodial parent needs to provide a signed Form 8332 for years released. Only applies to minor children
Child Tax Credit (under age 17)	Follows dependency exemption	Follows dependency exemption	Follows dependency exemption
Head-of-household	Yes, assuming all other qualifications are met	No	No
Child-care Tax Credit	Yes	No	No
Earned Income Credit	Yes	No	No
Education Related	Yes, if claiming student as a dependent	Yes, if claiming student as a dependent	No
Medical Expenses	Yes	Yes	No

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