Dr. Friday.

TAX & FINANCIAL FIRM, INC.

QUICK CHECKLIST

Who Gets to Claim the Child? IRS Dependency Quick Check

A 10-Minute Checklist for Dependency, Custody, and Duplicate-Claim Questions

When parents, grandparents, or relatives disagree about who can claim a child, the tax return can get rejected, delayed, or audited. A divorce decree, child support payment, or verbal agreement may matter to the family, but federal tax rules still control what goes on the federal return.

TAX YEAR & ADVICE NOTICE

Tax laws and IRS guidance can change and may differ by tax year. This guide provides general educational information, not personalized tax advice. Confirm the rules and deadlines for the tax year of your return, and consult a qualified tax professional about your situation.

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Use this quick check before filing when more than one person may try to claim the same child.

Key Takeaway: The IRS does not decide dependency only by who pays child support or what a custody order says. For many child-related tax benefits, the IRS looks closely at where the child lived, who qualifies under the federal tests, and whether the correct release form was signed.

Filing Warning: If another return already used the child's Social Security number, your e-filed return may be rejected. That does not always mean the other person was right, but it does mean you may need records and a paper-filing or IRS-response plan.

Dependency Claim Quick Check

Before filing, sort the child, the home, the form, and the proof.

1. **Child Facts** — Name, SSN, birthdate, relationship, and student status.
2. **Residency** — Where the child slept for more than half the year.
3. **Support** — Whether the child provided more than half of their own support.
4. **Form 8332** — Whether a signed release applies to this year.
5. **Filing Plan** — File, paper file, wait, amend, or answer the IRS with records.

Do not rely on child support, a verbal promise, or a quick guess when two people may claim the same child.

Educational only. Check rules for your return's tax year.

Quick Answer

Usually, only one person can claim a child for the same tax benefit in the same year. The answer depends on the child's relationship, age, residency, support facts, joint-return rules, custody nights, and IRS tie-breaker rules.

For divorced or separated parents, Form 8332 may allow the noncustodial parent to claim certain child-related benefits, but it generally does not transfer Head of Household, Earned Income Tax Credit, or the Child and Dependent Care Credit.

Who This Checklist Is For

Use this checklist if:

- [ ] Both parents may claim the same child.
- [ ] A divorce decree says parents should alternate years.
- [ ] One parent pays child support and thinks that decides the tax claim.
- [ ] A grandparent or relative housed the child for much of the year.
- [ ] Custody was close to 50/50.
- [ ] Form 8332 was promised but not signed.
- [ ] Your e-filed return was rejected because the child's Social Security number was already used.
- [ ] You received an IRS letter asking for dependency proof.

Educational only. Check rules for your return's tax year.

The Five Questions To Ask First

Question	Why it matters	First record to gather
How is the child related to you?	Dependency rules start with the relationship test.	Birth, adoption, guardianship, or family records
How old was the child, and was the child a full-time student?	Age and student status can affect qualifying-child treatment.	Birthdate and school records
Where did the child live for more than half the year?	Residency is often the center of custody disputes.	Custody calendar, school records, medical records, lease, or mail
Did the child provide more than half of the child's own support?	For a qualifying child, the child generally cannot provide more than half of their own support.	Income, support, and expense records
Did anyone sign Form 8332?	A signed release may let a noncustodial parent claim certain benefits.	Signed Form 8332 or prior-year release records

Educational only. Check rules for your return's tax year.

The Five Questions To Ask First

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Most dependency disputes start with these records.

- **Relationship**: Birth, adoption, guardianship, or family records
- **Age / Student**: Birthdate and school records
- **Residency**: Custody calendar, school, medical, lease, or mail
- **Support**: Income, support, and expense records
- **Form 8332**: Signed release or prior-year release records

If one answer is uncertain, mark it as a record gap before filing or responding to the IRS.

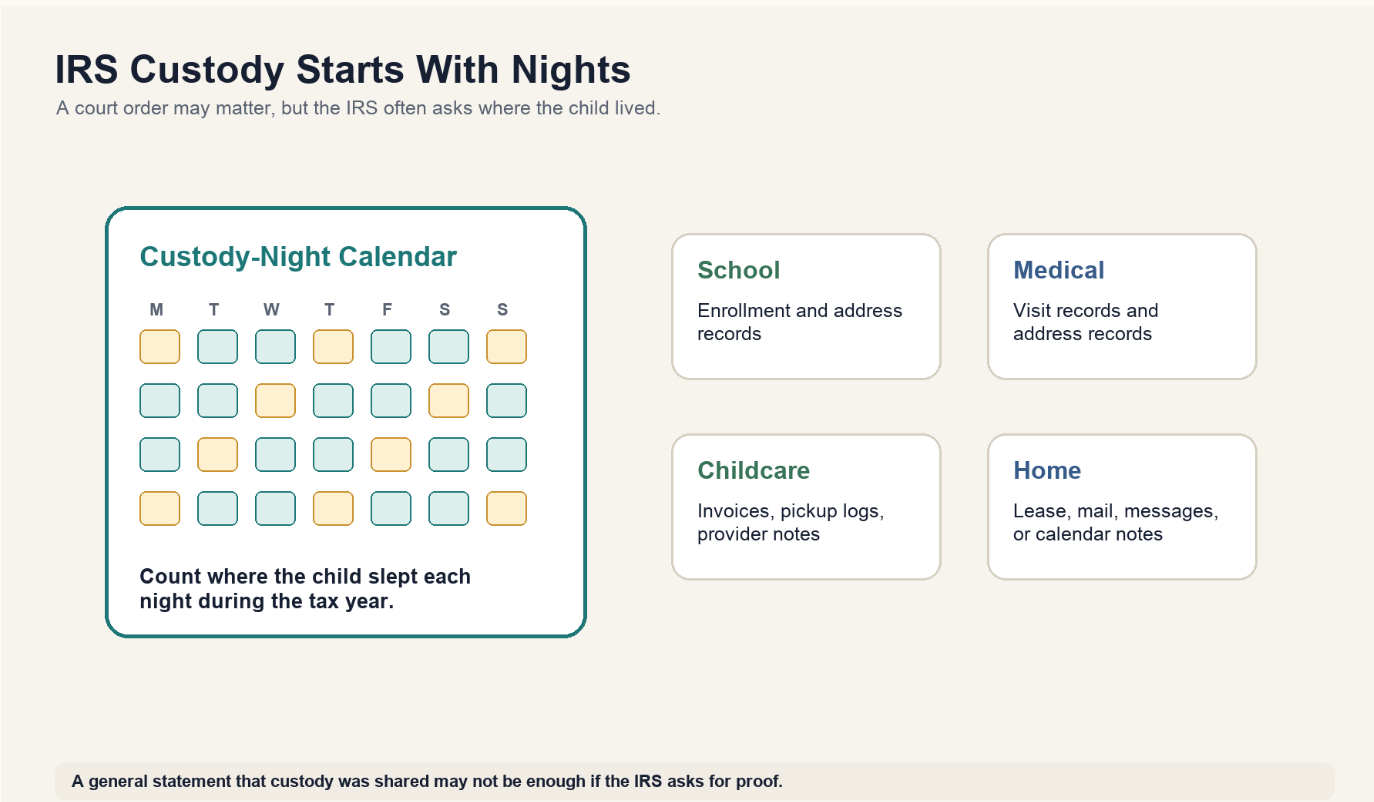
Educational only. Check rules for your return's tax year.

Custody vs. IRS Custody

A family court order may use words like custody, visitation, parenting time, or alternating years. The IRS question may be different.

For federal tax purposes, the custodial parent is generally the parent with whom the child lived for the greater number of nights during the year. If the child lived with each parent the same number of nights, tie-breaker rules may matter.

> **Record Rule:** Keep a custody-night calendar. A general statement that custody was shared may not be enough if the IRS asks for proof.



Educational only. Check rules for your return's tax year.

What Form 8332 Can and Cannot Do

Tax benefit or issue	Can Form 8332 generally transfer it?
Child Tax Credit or Additional Child Tax Credit	May allow the noncustodial parent to claim it if all requirements are met
Credit for Other Dependents	May allow the noncustodial parent to claim it if all requirements are met
Head of Household	Generally no
Earned Income Tax Credit	Generally no
Child and Dependent Care Credit	Generally no

What Form 8332 Can and Cannot Transfer

A signed release may help with some benefits, but not all child-related tax benefits.

May Transfer

- **Child Tax Credit**
- **Additional Child Tax Credit**
- **Credit for Other Dependents**

Generally Does Not Transfer

- **Head of Household**
- **Earned Income Tax Credit**
- **Child and Dependent Care Credit**

Do not assume Form 8332 gives the noncustodial parent every child-related tax benefit.

Educational only. Check rules for your return's tax year.

10-Minute Dependency Dispute Checklist

- [ ] Write down the child's full name, Social Security number, and birthdate.
- [ ] List every person who may try to claim the child.
- [ ] Count where the child slept each night during the year.
- [ ] Gather school, medical, childcare, address, and custody records.
- [ ] Check whether a divorce decree or custody order mentions tax claims.
- [ ] Check whether Form 8332 was signed for the current year.
- [ ] Check whether any prior Form 8332 covered future years.
- [ ] Identify which tax benefits are being claimed: Child Tax Credit, Head of Household, EITC, dependent care, or education credits.
- [ ] Do not assume child support payments decide who claims the child.
- [ ] Talk with the other parent or relative before either return is filed, if safe and appropriate.
- [ ] Ask for help before paper filing, amending, or responding to an IRS letter.

Educational only. Check rules for your return's tax year.

10-Minute Dependency Dispute Checklist

If the Child Was Already Claimed

An e-file rejection means you need records and a filing or IRS-response plan.

E-file Rejected

Save the rejection message and do not assume the other person was right.

Build Proof File

Custody nights, school, medical, childcare, address, and Form 8332 records.

Choose Next Step

Paper file, amend, wait, or respond to an IRS letter with help.

A duplicate claim is a records problem first. Gather proof before paper filing, amending, or answering the IRS.

Common Mistakes To Avoid

- Assuming a divorce decree overrides federal tax rules.
- Claiming Head of Household only because Form 8332 was signed.
- Believing child support automatically gives the paying parent the dependency claim.
- Forgetting that grandparents and relatives may qualify in some living arrangements.
- Filing quickly without checking whether the other parent already filed.
- Throwing away school, medical, childcare, or address records.
- Assuming a verbal agreement is enough.
- Using Form 8332 for a situation it does not fit.

Educational only. Check rules for your return's tax year.

When To Stop and Get Professional Help

Stop and get qualified help before filing or responding if:

- Both parents claimed or may claim the same child.
- The e-filed return was rejected because the child's Social Security number was already used.
- You received an IRS dependency, EITC, Head of Household, or Child Tax Credit letter.
- Form 8332 is missing, disputed, expired, or confusing.
- Custody was close to 50/50.
- A grandparent, stepparent, foster parent, or other relative is involved.
- The child lived in more than one home during the year.
- The dispute involves divorce, separation, domestic safety concerns, or court orders.
- You are not sure whether to file on paper, amend, or wait.

> **Ask Early:** Dependency disputes are easier to handle before both returns are filed. If a return was already rejected or an IRS letter arrived, gather records before sending a response.

Public IRS Resources

- IRS dependents information: https://www.irs.gov/credits-deductions/individuals/dependents
- IRS Publication 501: https://www.irs.gov/publications/p501
- IRS Form 8332 information: https://www.irs.gov/forms-pubs/about-form-8332
- Current Form 8332 PDF: https://www.irs.gov/pub/irs-pdf/f8332.pdf
- IRS guidance for divorced and separated parents: https://www.irs.gov/tax-professionals/eitc-central/divorced-and-separated-parents

Educational only. Check rules for your return's tax year.

Educational Disclaimer

This resource is for general educational purposes only and is not personalized tax advice, legal advice, or IRS representation. Dependency, custody, and credit rules depend on your specific facts. Before filing a disputed return or responding to the IRS, consult a qualified tax professional about your situation.

Next Step: Build Your Dependency Claim File

If this checklist helped you see that the facts are more complicated than "whose year it is," the next step is to organize your proof before filing or responding to the IRS.

The **Dependency and Custody Tax Claim Workbook** helps you build a custody-night log, compare child-related tax benefits, prepare a Form 8332 record, organize proof for duplicate claims, and create a response file if the IRS asks questions.

It is a good fit if you:

- Share custody or have a disputed claiming arrangement.
- Need to prove where the child lived.
- Need to understand what Form 8332 does and does not transfer.
- Had a return rejected because the child was already claimed.
- Need your records organized before contacting Dr. Friday's office.

For help reviewing dependency claims, custody-night records, Form 8332 issues, duplicate claims, or IRS letters, contact Dr. Friday Tax and Financial Firm, Inc.

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Explore the companion workbook

drfriday.com/resources/claiming-a-child/#workbook

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