Dependency Claim Flowchart

🔍 Start Here

Did your child live with you for more than half the year?

- YES → **Custodial Parent**
- NO → **Is the custody equal?**
  - NO → **Noncustodial Parent**
  - YES → **IRS Tie-Breaker rules apply**

Custodial Parent — YES → **Does your child meet the IRS Qualifying Child tests?**
- YES → **You may claim tax benefits* requiring a Qualifying Child**
- NO → **Can't claim child as a dependent**

Noncustodial Parent → **Did the custodial parent sign Form 8332 for this tax year?**
- NO → **Can't claim child as a dependent**
- YES → **You may claim Child Tax Credit**

*You may claim these benefits (if eligible):

- Child Tax Credit (unless released with Form 8332)
- Additional Child Tax Credit
- Earned Income Tax Credit (EITC)
- Dependent Care Credit
- Head of Household filing status

IRS Qualifying Child Tests

- Relationship: Must be your child, stepchild, foster child, or qualifying relative.
- Age: Under 19, under 24 if a student, or permanently disabled.
- Residency: Lived with you for more than half the year.
- Support: The child cannot provide more than half of their own support.