

Tie-Breaker Rule for More Than One Person Claiming the Same Qualifying Child on Their Return

When more than one person claims the same qualifying child on their tax return for the tax benefits below, the IRS will use the tie-breaker rule to determine which taxpayer is eligible for the benefits.

- Dependency Exemption
- Head of Household
- Credit for the Child and Dependent Care Expenses
- Child Tax Credit
- Earned Income Credit

IF more than one person files a return claiming the same qualifying child and...	THEN the child will be treated as the qualifying child of the...
Only one of the persons is the child's parent,	parent.
Two of the persons are parents of the child and they do not file a joint return together,	parent with whom the child lived for the longer period of time during the year.
Two of the persons are parents of the child, they do not file a joint return together, and the child lived with each parent the same amount of time during the year,	parent with the higher adjusted gross income (AGI).
None of the persons are the child's parent,	person with the highest AGI.