



Claimed as a Dependent on Another Tax Return

This subject is a little bit challenging at times. You're not allowed to claim someone on your tax return as a dependent if someone else that is filing can. For example, if there are two people filing separate taxes and are divorced and have a child that goes back and forth between the two to live, then both parents are not allowed to claim the child. There are some rules or guidelines to follow in order to determine if the taxpayer will be able to claim the child as their dependent and they are:

- If the child is your biological child.
- If the child lives with you for more than half of the year. (Keep a log of the dates of when the child spends the night.)
- If the amount of time is equal between the two parents then the parent with the highest adjusted gross income gets to claim the child.
- If neither taxpayer is the child's parent then the taxpayer with the highest adjusted gross income claims the child.

If you qualify to claim the child as a dependent on your tax return, then be ready to submit information such as full name, SSN#, and birth date and maybe even paper documentation if the IRS asks for it. The non-qualifying taxpayer can end up claiming the child only if the qualifying person gives the non-qualifying person permission and fills out form 8332. If the occurrence does happen that two people claim the same person on more than one tax return, then the IRS will audit both tax returns. There will only be one person to be able to claim the dependent in the end. The person who loses will have to pay extra taxes, penalties, and interest.