

year, even if the child lived only for a moment. State or local law must treat the child as having been born alive. There must be proof of a live birth shown by an official document, such as a birth certificate. The child must be your qualifying child or qualifying relative, and all the other tests to claim the child as a dependent must be met.

Stillborn child. You can't claim a stillborn child as a dependent.

Kidnapped child. You can treat your child as meeting the residency test even if the child has been kidnapped, but the following statements must be true.

1. The child is presumed by law enforcement authorities to have been kidnapped by someone who isn't a member of your family or the child's family.
2. In the year the kidnapping occurred, the child lived with you for more than half of the part of the year before the date of the kidnapping.
3. In the year of the child's return, the child lived with you for more than half the part of the year following the date of the child's return.

This treatment applies for all years until the earlier of:

1. The year there is a determination that the child is dead, or
2. The year the child would have reached age 18.

Children of divorced or separated parents (or parents who live apart). In most cases, because of the residency test, a child of divorced or separated parents is the qualifying child of the custodial parent. However, the child will be treated as the qualifying child of the noncustodial parent if all four of the following statements are true.

1. The parents:
 - a. Are divorced or legally separated under a decree of divorce or separate maintenance,
 - b. Are separated under a written separation agreement, or
 - c. Lived apart at all times during the last 6 months of the year, whether or not they are or were married.
2. The child received over half of his or her support for the year from the parents.
3. The child is in the custody of one or both parents for more than half of the year.
4. Either of the following statements is true.
 - a. The custodial parent signs a written declaration, discussed later, that he or she won't claim the child as a dependent for the year, and the noncustodial parent attaches this written declaration to his or her return. (If the decree or agreement went into effect after 1984 and before 2009, see [Post-1984 and pre-2009 divorce decree or separation agreement](#), later. If the decree or agreement went into effect after

2008, see [Post-2008 divorce decree or separation agreement](#), later.)

- b. A pre-1985 decree of divorce or separate maintenance or written separation agreement that applies to 2018 states that the noncustodial parent can claim the child as a dependent, the decree or agreement wasn't changed after 1984 to say the noncustodial parent can't claim the child as a dependent, and the noncustodial parent provides at least \$600 for the child's support during the year.

If statements (1) through (4) are all true, only the noncustodial parent can:

- Claim the child as a dependent, and
- Claim the child as a qualifying child for the child tax credit or the credit for other dependents.

However, this doesn't allow the noncustodial parent to claim head of household filing status, the credit for child and dependent care expenses, the exclusion for dependent care benefits, the earned income credit, or the health coverage tax credit. See [Applying the tiebreaker rules to divorced or separated parents \(or parents who live apart\)](#), later.

Example—earned income credit. Even if statements (1) through (4) are all true and the custodial parent signs Form 8332 or a substantially similar statement that he or she won't claim the child as a dependent for 2018, this doesn't allow the noncustodial parent to claim the child as a qualifying child for the earned income credit. The custodial parent or another taxpayer, if eligible, can claim the child for the earned income credit.

Custodial parent and noncustodial parent. The custodial parent is the parent with whom the child lived for the greater number of nights during the year. The other parent is the noncustodial parent.

If the parents divorced or separated during the year and the child lived with both parents before the separation, the custodial parent is the one with whom the child lived for the greater number of nights during the rest of the year.

A child is treated as living with a parent for a night if the child sleeps:

- At that parent's home, whether or not the parent is present, or
- In the company of the parent, when the child doesn't sleep at a parent's home (for example, the parent and child are on vacation together).

Equal number of nights. If the child lived with each parent for an equal number of nights during the year, the custodial parent is the parent with the higher adjusted gross income (AGI).

December 31. The night of December 31 is treated as part of the year in which it begins. For example, the night of December 31, 2018, is treated as part of 2018.

Emancipated child. If a child is emancipated under state law, the child is treated as not living with either parent. See Examples 5 and 6.

Absences. If a child wasn't with either parent on a particular night (because, for example, the child was staying at a friend's house), the child is treated as living with the parent with whom the child normally would have lived for that night, except for the absence. But if it can't be determined with which parent the child normally would have lived or if the child would not have lived with either parent that night, the child is treated as not living with either parent that night.

Parent works at night. If, due to a parent's nighttime work schedule, a child lives for a greater number of days, but not nights, with the parent who works at night, that parent is treated as the custodial parent. On a school day, the child is treated as living at the primary residence registered with the school.

Example 1—child lived with one parent for a greater number of nights. You and your child's other parent are divorced. In 2018, your child lived with you 210 nights and with the other parent 155 nights. You are the custodial parent.

Example 2—child is away at camp. In 2018, your daughter lives with each parent for alternate weeks. In the summer, she spends 6 weeks at summer camp. During the time she is at camp, she is treated as living with you for 3 weeks and with her other parent, your ex-spouse, for 3 weeks because this is how long she would have lived with each parent if she had not attended summer camp.

Example 3—child lived same number of nights with each parent. Your son lived with you 180 nights during the year and lived the same number of nights with his other parent, your ex-spouse. Your AGI is \$40,000. Your ex-spouse's AGI is \$25,000. You are treated as your son's custodial parent because you have the higher AGI.

Example 4—child is at parent's home but with other parent. Your son normally lives with you during the week and with his other parent, your ex-spouse, every other weekend. You become ill and are hospitalized. The other parent lives in your home with your son for 10 consecutive days while you are in the hospital. Your son is treated as living with you during this 10-day period because he was living in your home.

Example 5—child emancipated in May. When your son turned age 18 in May 2018, he became emancipated under the law of the state where he lives. As a result, he isn't considered in the custody of his parents for more than half of the year. The special rule for children of divorced or separated parents doesn't apply.

Example 6—child emancipated in August. Your daughter lives with you from January 1, 2018, until May 31, 2018, and lives with her other parent, your ex-spouse, from June 1, 2018, through the end of the year. She turns 18 and is emancipated under state law on August 1, 2018. Because she is treated as not living with either parent beginning on August 1, she is treated as living with you the greater number of nights in 2018. You are the custodial parent.