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## Tax Considerations in Divorce

- Dependents
- Basis Property, Including Personal Residence
- Dividing Retirement Accounts
- Alimony and Child Support



## *Financial Services*

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## *Who gets to claim an exemption for the dependents?*

In general, the taxpayer and dependent must pass five tests to claim the exemption:

- 1) Support test.
- 2) Gross income test.
- 3) Citizenship test.
- 4) Joint return test.
- 5) Member of household or relationship test.

In general, the parent who has custody of the child is treated as having provided over half the child's support, regardless of how much support was actually provided by each parent. Custody is determined by the most recent divorce decree or, if none, written separation agreement [Reg. §1.152-4(b)]. Custody is with the parent who has actual physical custody of the child for the greater portion of the year if:

- The parents have split custody,
- The decree or written separation agreement does not establish custody or
- The validity or continuing effect of the decree or agreement is uncertain because of proceedings pending on the last day of the calendar year.

Please call 616-970-3000 for more information