Table 3: Children of Divorced or Separated Parents or Parents Who Live Apart

Use this table when directed from Table 1 or Table 2 to determine if the exception applies to the qualifying child residency test or the qualifying relative support test

Probe/Action: Ask the taxpayer:

step 1	Did the child receive over half of his or her support from the parents who are: Divorced OR Legally separated under a decree of divorce or separate maintenance OR Separated under a written separation agreement OR Lived apart at all times during the last 6 months of the year?	If **YES**, go to Step 2. If **NO**, Table 3 doesn't apply.
step 2	Was the child in the custody of one or both parents for more than half the year?[1]	If **YES**, go to Step 3. If **NO**, Table 3 doesn't apply.
step 3	Did the custodial parent (parent with whom the child lived for the greater number of nights during the year) provide the taxpayer a signed written declaration (Form 8332, Release/Revocation of Release of Claim to Exemption to Child by Custodial Parent, a copy of Form 8332, or similar document) releasing his or her claim to the child as a dependent?	If **YES**, the Table 3 exception applies.[2] Return to the appropriate step in Table 1 or Table 2. If **NO**, go to Step 4.
step 4	Are either of the following statements true? The taxpayer has a Post-1984 and Pre-2009 decree[3] or agreement that is applicable for the current tax year and states *all three of the following?* 1. The noncustodial parent can claim the child as a dependent without regard to any condition, such as payment of support. 2. The other parent won't claim the child as a dependent for the year. 3. The years for which the noncustodial parent can claim the child as a dependent. OR The taxpayer has a Pre-1985 decree of divorce or separation maintenance or written separation agreement between the parents that provide that the noncustodial parent can claim the child as a dependent, and the noncustodial parent provides at least $600 for support of the child during the current tax year?	If **YES**, the Table 3 exception applies. Return to the appropriate step in Table 1 or Table 2. If **NO**, Table 3 doesn't apply.

Footnotes

[1] If the child is emancipated under state law, either by reaching age of majority or other means, child is treated as not living with either parent (see Publication 17).

[2] **Post-2008 decree or agreement**. If the divorce decree or separation agreement went into effect after 2008, the noncustodial parent can't attach pages from the decree or agreement instead of Form 8332. The custodial parent must sign, and the noncustodial parent must attach to his or her return, either Form 8332, or a copy of Form 8332 or a substantially similar statement the only purpose of which is to release the custodial parent's claim to a child. For an e-filed return, attach and submit the Form 8332 with Form 8453, U.S. Individual Income Tax Transmittal for an IRS e-file Return.

[3] **Post-1984 and Pre-2009 divorce decrees or agreements:**
The noncustodial parent must attach all of the following pages from the decree or agreement.
-Cover page (include the other parent's SSN on that page)
-The pages that include all the information identified in (1) through (3) above
-Signature page with the other parent's signature and date of agreement.

Release of certain tax benefits revoked
A custodial parent who has revoked his or her previous release of a claim to certain tax benefits for a child must attach a copy of the revocation to his or her return. For the revocation to be effective for the current tax year, the custodial parent must have given (or made reasonable efforts to give) written notice of the revocation to the noncustodial parent in the prior tax year or earlier. (See Form 8332 for more details)

Other decrees or agreements that don't meet step 4: Noncustodial parents must attach the Form 8332, or a copy of Form 8332 or similar statement to their return.