FILING STATUS

Noncustodial parents cannot claim head-of-household filing status. There was a case in which a man claimed an exemption for his daughter, who lived with his ex-wife after the divorce. His failure to have the ex-wife sign Form 833 to release her claim to the exemption cost him head-of-household filing status. This is incorrect.

The taxpayer cannot use head of household if the child didn’t live with them over half the year. Having Form 8332 would not change this.