



Ohio Revised Code

Section 3119.82 Designating parent entitled to claim federal income tax deduction.

Effective: February 11, 2019

Legislation: Senate Bill 70 - 132nd General Assembly

Except when including a revised amount of child support in a revised child support order as recommended pursuant to section 3119.63 of the Revised Code, whenever a court issues, or whenever a court modifies, reviews, or otherwise reconsiders a court child support order, or upon the request of any party, the court shall designate which parent may claim the children who are the subject of the court child support order as dependents for federal income tax purposes as set forth in section 151 of the "Internal Revenue Code of 1986," 100 Stat. 2085, 26 U.S.C. 1, as amended. If the parties agree on which parent should claim the children as dependents, the court shall designate that parent as the parent who may claim the children. If the parties do not agree, the court, in its order, may permit the parent who is not the residential parent and legal custodian to claim the children as dependents for federal income tax purposes only if the court determines that this furthers the best interest of the children and, with respect to orders the court modifies, reviews, or reconsiders, the payments for child support are substantially current as ordered by the court for the year in which the children will be claimed as dependents. In cases in which the parties do not agree which parent may claim the children as dependents, the court shall consider, in making its determination, any net tax savings, the relative financial circumstances and needs of the parents and children, the amount of time the children spend with each parent, the eligibility of either or both parents for the federal earned income tax credit or other state or federal tax credit, and any other relevant factor concerning the best interest of the children.

If the court determines that the parent who is not the residential parent and legal custodian may claim the children as dependents for federal income tax purposes, it shall order the residential parent to take whatever action is necessary pursuant to section 152 of the "Internal Revenue Code of 1986," 100 Stat. 2085, 26 U.S.C. 1, as amended, to enable the parent who is not the residential parent and legal custodian to claim the children as dependents for federal income tax purposes in accordance with the order of the court. Any willful failure of the residential parent to comply with the order of the court is contempt of court.