

**EXHIBIT**  
Tiebreaker Rules

<b>If ...</b>	<b>Then the child can be claimed by ...</b>
Only one person is the parent,	The parent.
Both persons are the child's parents,	The parent with whom the child lived for the longer time period. If the time period of living with each parent is equal, then the child is claimed by the parent with the highest adjusted gross income (AGI).
Neither person is the child's parent,	The person with the highest AGI.

*Source: IRS Publication 553*