WEST VIRGINIA CODE: §48-13-801

PART VIII. MISCELLANEOUS PROVISIONS RELATING TO CHILD SUPPORT ORDERS.

§48-13-801. Tax exemption for child due support.

Unless otherwise agreed to by the parties, the court shall allocate the right to claim dependent children for income tax purposes to the payee parent except in cases of extended shared parenting. In extended shared parenting cases, these rights shall be allocated between the parties in proportion to their adjusted gross incomes for child support calculations. In a situation where allocation would be of no tax benefit to a party, the court need make no allocation to that party. However, the tax exemptions for the minor child or children should be granted to the payor parent only if the total of the payee parent's income and child support is greater when the exemption is awarded to the payor parent.

WV Legislature