Godbehere v. Commissioner, 57 T. C. 349 (1971)

The $1,200 support threshold for dependency deductions under IRC Section 152(e)(2)(B) must be met for each family unit separately, not cumulatively across multiple families.

Summary

Jewell D. Godbehere sought dependency deductions for his children from two prior marriages, having paid a total of over $1,200 in support but less than $1,200 per family. The U. S. Tax Court ruled that under IRC Section 152(e)(2)(B), the $1,200 threshold must be met for each custodial parent's family separately to shift the burden of proof to the custodial parent. This decision clarifies that for taxpayers with children from multiple marriages, the dependency deduction cannot be claimed based on aggregate support payments across different families.

Facts

Jewell D. Godbehere had one child from his first marriage and two from his second. In 1967, he paid $975 for the support of his son from the first marriage and $1,075 for the two sons from the second. Each child lived with their respective mother for more than half of the year. Godbehere claimed dependency deductions for all three children on his 1967 tax return, which the Commissioner disallowed.

Procedural History

Godbehere filed a petition with the U. S. Tax Court challenging the Commissioner's disallowance of the dependency deductions. The court heard the case and issued its opinion on December 9, 1971.

Issue(s)

1. Whether a noncustodial parent, who has children from multiple marriages, can claim dependency deductions under IRC Section 152(e)(2)(B) by aggregating support payments across different families to meet the $1,200 threshold.

Holding

1. No, because IRC Section 152(e)(2)(B) requires that the $1,200 support threshold be met for each custodial parent's family separately, not cumulatively across multiple families.

Court's Reasoning

The court interpreted IRC Section 152(e)(2)(B) to apply the $1,200 support threshold on a per-family basis, not cumulatively. The court reasoned that the statute's language and structure suggested that Congress intended the rule to apply

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to payments made to each custodial parent individually. The court highlighted that shifting the burden of proof to a custodial parent based on payments made to another family would be inconsistent with the statute's purpose. The court noted the lack of clear legislative history or regulations on this issue but found the per-family interpretation more reasonable. The court cited previous cases and legislative reports to support its interpretation, emphasizing that the noncustodial parent must meet the $1,200 threshold for each family to shift the burden to the custodial parent.

Practical Implications

This decision clarifies that taxpayers with children from multiple marriages must meet the $1,200 support threshold for each family unit separately to claim dependency deductions under IRC Section 152(e)(2)(B). Legal practitioners should advise clients to document support payments per family and not rely on aggregate payments across families. This ruling impacts divorced or separated individuals with children from multiple relationships, requiring them to carefully manage their support payments to qualify for tax deductions. Subsequent cases and tax regulations have followed this interpretation, reinforcing the need for clear documentation and allocation of support payments in complex family situations.

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