

**RCW 26.19.100 Federal income tax exemptions.** The parties may agree which parent is entitled to claim the child or children as dependents for federal income tax exemptions. The court may award the exemption or exemptions and order a party to sign the federal income tax dependency exemption waiver. The court may divide the exemptions between the parties, alternate the exemptions between the parties, or both. [1990 1st ex.s. c 2 § 10.]

**Effective dates—Severability—1990 1st ex.s. c 2:** See notes following RCW 26.09.100.