

*LOUK VS. LOUK, 761 So.2d 878, 884 (Miss.2000)*

FACTORS THAT DETERMINE WHETHER TO AWARD TAX EXEMPTION TO A NON-CUSTODIAL PARENT

1. the value of the exemption at the marginal tax rate of each parent;
2. the income of each parent;
3. the age of the children;
4. the percentage of the cost of supporting the children borne by each parent; and
5. the financial burden assumed by each parent under the property settlement in the case.