

Release of Claim to Exemption for Child of Divorced or Separated Parents

▶ **Attach to noncustodial parent's return each year exemption is claimed.**

Name of noncustodial parent claiming exemption _____	Noncustodial parent's social security number (SSN) ▶ _____	
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Part I Release of Claim to Exemption for Current Year

I agree not to claim an exemption for _____
Name(s) of child (or children)

for the tax year 20 ____.

Signature of custodial parent releasing claim to exemption _____	Custodial parent's SSN _____	Date _____
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Note. If you choose not to claim an exemption for this child (or children) for future tax years, also complete Part II.

Part II Release of Claim to Exemption for Future Years (If completed, see **Noncustodial parent** on page 2.)

I agree not to claim an exemption for _____
Name(s) of child (or children)

for the tax year(s) _____
(Specify. See instructions.)

Signature of custodial parent releasing claim to exemption _____	Custodial parent's SSN _____	Date _____
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General Instructions

Purpose of form. If you are a custodial parent, you can use this form to release your claim to a dependency exemption for your child. The release of the dependency exemption will also release to the noncustodial parent the child tax credit and the additional child tax credit (if either applies). Complete this form (or a similar statement containing the same information required by this form) and give it to the noncustodial parent who will claim the exemption for the child. The noncustodial parent must attach this form or a similar statement to his or her tax return each year the exemption is claimed.

The custodial parent is the parent with whom the child lived for the greater part of the year. The other parent is the noncustodial parent.

Exemption for a dependent child. A dependent is either a qualifying child or a qualifying relative. In most cases, a child of divorced or separated parents will qualify as a dependent of the custodial parent under the rules for a qualifying child. However, the noncustodial parent may be able to claim the exemption for the child if the *Special rule for children of divorced or separated parents* on this page applies.

For the definition of a qualifying child and a qualifying relative, see your tax return instruction booklet.

Post-1984 decree or agreement. If the divorce decree or separation agreement went into effect after 1984, the noncustodial parent can attach certain

pages from the decree or agreement instead of Form 8332. To be able to do this, the decree or agreement must state all three of the following.

1. The noncustodial parent can claim the child as a dependent without regard to any condition (such as payment of support).
2. The other parent will not claim the child as a dependent.
3. The years for which the claim is released.

The noncustodial parent must attach all of the following pages from the decree or agreement.

- Cover page (include the other parent's SSN on that page).
- The pages that include all of the information identified in (1) through (3) above.
- Signature page with the other parent's signature and date of agreement.



The noncustodial parent must attach the required information even if it was filed with a return in an earlier year.

Special rule for children of divorced or separated parents. A child is treated as a qualifying child or a qualifying relative of the noncustodial parent if all of the following apply.

1. The child received over half of his or her support for the year from one or both of the parents (see the *Exception* on this page). Public assistance payments, such as Temporary Assistance for Needy Families (TANF), are not support provided by the parents.

2. The child was in the custody of one or both of the parents for more than half of the year.

3. Either of the following applies.

a. The custodial parent agrees not to claim the exemption for the child by signing this form or a similar statement. If the decree or agreement went into effect after 1984, see *Post-1984 decree or agreement* on this page.

b. A pre-1985 decree of divorce or separate maintenance or written separation agreement states that the noncustodial parent can claim the child as a dependent. But the noncustodial parent must provide at least \$600 for the child's support during the year. This rule does not apply if the decree or agreement was changed after 1984 to say that the noncustodial parent cannot claim the child as a dependent.

For this rule to apply, the parents must be one of the following.

- Divorced or legally separated under a decree of divorce or separate maintenance.
- Separated under a written separation agreement.
- Living apart at all times during the last 6 months of the year.

If this rule applies, and the other dependency tests in your tax return instruction booklet are also met, the noncustodial parent can claim the exemption for the child.

Exception. If the support of the child is determined under a multiple support agreement, this special rule does not apply and this form should not be used.