Form **2120**
(Rev. December 2002)
Department of the Treasury
Internal Revenue Service

Multiple Support Declaration

▶ **Attach to Form 1040 or Form 1040A.**

OMB No. 1545-0071

Attachment Sequence No. **114**

Name(s) shown on return

Your social security number

During the calendar year _____, the eligible persons listed below **each** paid over 10% of the support of:

_____
Name of person supported

I have a signed statement from each eligible person waiving his or her right to claim this person as a dependent for any tax year that began in the above calendar year.

Eligible person's name — Social security number

Address (number, street, apt. no., city, state, and ZIP code)

Eligible person's name — Social security number

Address (number, street, apt. no., city, state, and ZIP code)

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Instructions

A Change to Note

The signature of another eligible person is no longer required on Form 2120. However, you still must obtain a signed statement from each other eligible person. For details, see **Signed Statement** on this page.

Purpose of Form

Use Form 2120 to:

- Identify each other eligible person (see below) who paid over 10% of the support of another person whom you are claiming as a dependent and
- Indicate that you have a signed statement from each other eligible person waiving his or her right to claim that person as a dependent.

An **eligible person** is someone who could have claimed another person as a dependent except that he or she did not pay over half of that person's support.

If there are more than four other eligible persons, attach a statement to your return with the required information.

Who Can Claim the Dependent

Generally, to claim someone as a dependent, you must pay over half of that person's support. However, even if you did not meet this support test, you may be able to claim him or her as a dependent if **all five** of the following apply.

1. You and one or more other eligible person(s) (see above) together paid over half of that person's support.

2. You paid over 10% of the support.

3. No one alone paid over half of that person's support.

4. The other four dependency tests are met. See **Dependents** in the Form 1040 or Form 1040A instructions.

5. Each other eligible person who paid over 10% of the support agrees not to claim that person as a dependent by giving you a signed statement. See **Signed Statement** on this page.

Note: *To find out what is included in support, see* ***Pub. 501,*** *Exemptions, Standard Deduction, and Filing Information.*

Signed Statement

You must have received, from each other eligible person listed above, a signed statement waiving his or her right to claim the person as a dependent for the calendar year indicated on this form. The statement must include:

- The calendar year the waiver applies to,
- The name of the person the eligible person helped to support, and
- The eligible person's name, address, and social security number.

Do not file the signed statement with your return. **But** you **must** keep it for your records and be prepared to furnish it and any other information necessary to show that you qualify to claim the person as your dependent.

Additional Information

See Pub. 501 for details.

Paperwork Reduction Act Notice. We ask for the information on this form to carry out the Internal Revenue laws of the United States. You are required to give us the information. We need it to ensure that you are complying with these laws and to allow us to figure and collect the right amount of tax.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by Internal Revenue Code section 6103.

The time needed to complete and file this form will vary depending on individual circumstances. The estimated average time is: **Recordkeeping,** 6 minutes; **Learning about the law or the form,** 4 minutes; **Preparing the form,** 7 minutes; and **Copying, assembling, and sending the form to the IRS,** 13 minutes.

If you have comments concerning the accuracy of these time estimates or suggestions for making this form simpler, we would be happy to hear from you. You can write to the Tax Forms Committee, Western Area Distribution Center, Rancho Cordova, CA 95743-0001. **Do not** send the form to this address. Instead, attach it to your return.

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