

**Multiple Support Declaration**

For instructions  
see other side.

During the calendar year 19....., I contributed more than 10 percent toward the support of ....., for  
(Name of individual)  
whom I would have been entitled to claim a dependency exemption but for the fact that I did not contribute more than 50 percent of his (her) support.

I understand that he (she) is being claimed as a dependent on the income tax return of .....  
(Name)

....., and  
(Address)

I declare that I will not claim his (her) exemption on my Federal income tax return for any taxable year beginning in such calendar year.

.....  
(Signature)

.....  
(Social security number)

.....  
(Date)

.....  
(Address)

## Instructions

In cases where two or more persons together contribute more than 50 percent of the support of an individual for a calendar year and each could claim the individual as a dependent except for the fact that he did not contribute more than 50 percent of the support, the law permits one of the contributors to claim the individual as a dependent provided:

- (1) the taxpayer claiming the individual as a dependent contributed over 10 percent of the support, and
- (2) each person other than the taxpayer who contributed over 10 percent of the support of the individual agrees not to claim the individual as

a dependent for any taxable year beginning in that calendar year.

One of these declarations is to be executed by each person (other than the taxpayer claiming the dependent) who is a member of a contributing group and who contributed more than 10 percent of the support of the dependent. The declarations must be filed with the return of the taxpayer claiming the deduction.

The taxpayer claiming the exemption should be prepared to furnish other information, if required to do so by the Internal Revenue Service, which will substantiate his right to claim such exemption.