

Multiple Support Declaration

During the calendar year 19....., I contributed more than 10 percent toward the support of,

(Name of individual)

whom I could have claimed as a dependent except that I did not contribute more than 50 percent of the support of the individual.

I understand that this individual is being claimed as a dependent on the income tax return of

(Name)

....., and

(Address)

I declare that I will not claim an exemption for this individual on my Federal income tax return for any taxable year beginning in the calendar year.

.....
(Signature)

.....
(Social security number)

.....
(Date)

.....
(Address)

Instructions

If 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 they did not individually 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 claiming the dependent) 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.

Each person of the contributing group (other than the taxpayer claiming the dependent) who contributes more than 10 percent of the support of the dependent must execute this declaration and give it to the taxpayer claiming the dependent, who in turn must file such declarations with his or her return.

If requested, the taxpayer claiming the exemption should be prepared to support the right to claim the exemption.