

During the calendar year 19....., I paid more than 10% of the support of

.....
(Name of person)

I could have claimed this person as a dependent except that I did not pay more than 50% of his or her support.

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

(Name)

....., and
(Address)

I agree not to claim an exemption for this person on my Federal income tax return for any tax year beginning in this calendar year.

.....
(Your signature)

.....
(Your social security number)

.....
(Date)

.....
(Address)

For Paperwork Reduction Act Notice, see back of form.

Instructions

Paperwork Reduction Act Notice.—The Paperwork Reduction Act of 1980 says we must tell you why we are collecting this information, how we will use it, and whether you have to give it to us. We ask for the information to carry out the Internal Revenue laws of the United States. 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 required to give us this information.

If two or more persons together paid more than 50% of the support of an individual for a calendar year and each could claim that person as a dependent except that they did not individually pay more than 50% of the support, one of the contributors can claim the person as a dependent if:

- (1) the taxpayer claiming the person as a dependent paid more than 10% of the support, and

- (2) each contributor (other than the taxpayer claiming the dependent) who paid more than 10% of the support of the dependent agrees not to claim that person as a dependent for any tax year beginning in that calendar year.

Each person (other than the taxpayer claiming the dependent) who paid more than 10% of the support of the dependent must complete this declaration and give it to the taxpayer claiming the dependent, who in turn must file the declarations with his or her return.

The taxpayer claiming an exemption for the dependent should be prepared to support the right to claim the exemption if requested.