

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)

(Address)

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

(Your signature)

(Your social security number)

(Date)

(Address)

Instructions

Paperwork Reduction Act Notice.—We ask for this information to carry out the Internal Revenue Laws of the United States. We need it to ensure that taxpayers 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.

The time needed to complete and file this form will vary depending on individual circumstances. The estimated average times are: **Recordkeeping**, 7 minutes; **Learning about the law or the form**, 2 minutes; **Preparing the form**, 5 minutes; **Copying, assembling, and sending the form to IRS**, 10 minutes.

If you have comments concerning the accuracy of these time estimates or suggestions for making this form more simple, we would be happy to hear from you. You can write either to the **IRS** or the **Office of Management and Budget** at the addresses listed in the instructions of the tax return with which this form is filed.

Purpose.—When two or more persons together pay over 50% of a dependent's support, Form 2120 is used to allow one person to claim the dependent for tax purposes.

General Information.—To claim an exemption for a dependent, you must pay over 50% of the person's living expenses (support). However, sometimes no one person pays over 50%. Instead, two or more people do as a group. If each could have claimed the dependent but for the 50% support rule, then one person in the group can still claim the dependent.

All people who paid more than 10% of the support should decide who will claim the dependent. If you are chosen, you can claim the dependent if:

- you paid over 10% of the support, AND
- all others who paid over 10% agree not to claim the dependent.

How To File.—The people who agree not to claim the dependent do so by each signing Form 2120. They give the signed forms to the person who does claim the dependent.

If you are the one who claims the dependent, attach all Forms 2120 from the others to YOUR return. You must meet all of the other rules for claiming dependents. See **Pub. 501**, Exemptions, Standard Deduction, and Filing Information.