

Multiple Support Declaration

▶ Attach to Form 1040 or Form 1040A.

Name of taxpayer claiming person as a dependent

Social security number

⋮
⋮

During the calendar year 19 _____, I paid over 10% of the support of

(Name of person)

I could have claimed this person as a dependent except that I did not pay over 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 this person as a dependent 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 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.

The time needed to complete and file this form will vary depending on individual circumstances. The estimated average time is: **Recordkeeping**, 7 minutes; **Learning about the law or the form**, 2 minutes; **Preparing the form**, 7 minutes; **Copying, assembling, and sending the form to the 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 to both the IRS and 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 individuals together pay over 50% of another person's support, Form 2120 is used to allow one of them to claim the person as a dependent for tax purposes.

General Information

To claim someone as a dependent, you must pay over 50% of that person's living expenses (support). However, sometimes no one individual pays over 50%; but two or more together provide over 50% of the support. If each individual could have claimed the person as a dependent except for the 50% support rule, then one individual, but only one, can still claim the dependent.

All of those who paid over 10% of the support should decide who will claim the person as a dependent. If you are chosen, you can claim the dependent only if

- You paid over 10% of the support, AND
- All others who paid over 10% agree not to claim the person as a dependent.

How To File

The individuals who agree not to claim the person as a dependent do so by each signing a Form 2120. They give the signed forms to the one who does claim the person as a dependent.

If you are the one who claims the person as a dependent, you must attach all Forms 2120 from the others to YOUR return. Be sure to enter your name and social security number at the top of each Form 2120. In addition, you must meet all of the other rules for claiming dependents. See **Pub. 501**, Exemptions, Standard Deduction, and Filing Information.