

# Multiple Support Declaration

▶ Attach to Form 1040 or Form 1040A of person claiming the dependent.

Name of person claiming the 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 half of his or her support. I understand that the person named above 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

Address (number, street, apt. no.)

Date

City, state, and ZIP code

## 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.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by Internal Revenue Code section 6103.

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**, 3 minutes; **Preparing the form**, 7 minutes; and **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 simpler, we would be happy to hear from you. See the instructions for the tax return with which this form is filed.

### Purpose of Form

When two or more persons together pay over half of another person's support, only one of them can claim the person they support as a dependent for tax purposes.

Each person who does not claim the dependent completes and signs a Form 2120 (or similar statement containing the same information required by the form) and gives the form (or statement) to the person claiming the dependent. That person attaches all the forms or statements to his or her tax return. See **How To File** on this page.

## Who Can Claim the Dependent

Generally, to claim someone as a dependent, you must pay over half of that person's living expenses (support). However, even if you did not meet this support test, you might still be able to claim him or her as a dependent if **all five** of the following apply:

1. You and one or more other eligible person(s) (see below) together paid over half of another person's support.
2. You paid over 10% of the support.
3. No one alone paid over half of the person's support.
4. The other four dependency tests are met. See **Dependents** in the Form 1040 or Form 1040A instructions.
5. Each other eligible person who paid over 10% of the support agrees not to claim the dependent by completing a **Form 2120** or similar statement.

An **eligible person** is someone who could have claimed another person as a dependent except that he or she did not pay over half of that person's support.

### How To File

The person claiming the dependent must attach all the completed and signed Form(s) 2120 or similar statement(s) to his or her tax return. The name and social security number of the person claiming the dependent must be at the top of each Form 2120 or similar statement.

### Additional Information

See **Pub. 501**, Exemptions, Standard Deduction, and Filing Information, for details.

