

# Multiple Support Declaration

Department of the Treasury  
Internal Revenue Service

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

Attachment  
Sequence No. **114**

Name of person claiming the dependent

Social security number

During the calendar year \_\_\_\_\_, I paid over 10% of the support of:

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Name of person supported

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 this person is being claimed as a dependent on the Federal income tax return of:

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Name of person claiming the dependent

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Address of person claiming the dependent

I agree not to claim this person as a dependent on my Federal income tax return for any tax year that began in the above calendar year.

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Your signature

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Your social security number

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Address (number, street, apt. no.)

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Date

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City, state, and ZIP code

## Instructions

### Purpose of Form

Use Form 2120 to allow an eligible person (see below) to claim a person he or she helped to support as a dependent.

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.

### Who Can Claim the Dependent

Generally, to claim someone as a dependent, you must pay over half of that person's support. However, even if you did not meet this support test, you may 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 above) together paid over half of that person's support.
2. You paid over 10% of the support.
3. No one alone paid over half of that 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 that person as a dependent by completing a Form 2120 (or similar statement with the same information asked for on the form).

**Note:** To find out what is included in support, see **Pub. 501, Exemptions, Standard Deduction, and Filing Information**.

### Who Must 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 for details.

**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. You can write to the Tax Forms Committee, Western Area Distribution Center, Rancho Cordova, CA 95743-0001. **Do not** send the form to this address. Instead, see **Who Must File** above.

